



## 98TH GENERAL ASSEMBLY

### State of Illinois

2013 and 2014

HB5594

by Rep. Katherine Cloonen

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168  
35 ILCS 200/15-170  
35 ILCS 200/15-172

Amends the Property Tax Code. Provides that, if a person qualifying for the disabled persons' homestead exemption, the senior citizens homestead exemption, or the senior citizens assessment freeze homestead exemption subsequently becomes a resident of a facility certified as a supportive living facility under the Illinois Public Aid Code, then the exemption shall continue so long as the residence continues to be occupied by the qualifying person's spouse if the spouse is 65 years of age or older, or if the residence remains unoccupied but is still owned by the person qualified for the homestead exemption. Effective immediately.

LRB098 14226 HLH 48827 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing  
5 Sections 15-168, 15-170, and 15-172 as follows:

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Disabled persons' homestead exemption.

8 (a) Beginning with taxable year 2007, an annual homestead  
9 exemption is granted to disabled persons in the amount of  
10 \$2,000, except as provided in subsection (c), to be deducted  
11 from the property's value as equalized or assessed by the  
12 Department of Revenue. The disabled person shall receive the  
13 homestead exemption upon meeting the following requirements:

14 (1) The property must be occupied as the primary  
15 residence by the disabled person.

16 (2) The disabled person must be liable for paying the  
17 real estate taxes on the property.

18 (3) The disabled person must be an owner of record of  
19 the property or have a legal or equitable interest in the  
20 property as evidenced by a written instrument. In the case  
21 of a leasehold interest in property, the lease must be for  
22 a single family residence.

23 A person who is disabled during the taxable year is

1 eligible to apply for this homestead exemption during that  
2 taxable year. Application must be made during the application  
3 period in effect for the county of residence. If a homestead  
4 exemption has been granted under this Section and the person  
5 awarded the exemption subsequently becomes a resident of a  
6 facility licensed under the Nursing Home Care Act, the  
7 Specialized Mental Health Rehabilitation Act of 2013, or the  
8 ID/DD Community Care Act, or certified as a supportive living  
9 facility under Section 5-5.01a of the Illinois Public Aid Code,  
10 then the exemption shall continue (i) so long as the residence  
11 continues to be occupied by the qualifying person's spouse or  
12 (ii) if the residence remains unoccupied but is still owned by  
13 the person qualified for the homestead exemption.

14 (b) For the purposes of this Section, "disabled person"  
15 means a person unable to engage in any substantial gainful  
16 activity by reason of a medically determinable physical or  
17 mental impairment which can be expected to result in death or  
18 has lasted or can be expected to last for a continuous period  
19 of not less than 12 months. Disabled persons filing claims  
20 under this Act shall submit proof of disability in such form  
21 and manner as the Department shall by rule and regulation  
22 prescribe. Proof that a claimant is eligible to receive  
23 disability benefits under the Federal Social Security Act shall  
24 constitute proof of disability for purposes of this Act.  
25 Issuance of an Illinois Person with a Disability Identification  
26 Card stating that the claimant is under a Class 2 disability,

1 as defined in Section 4A of the Illinois Identification Card  
2 Act, shall constitute proof that the person named thereon is a  
3 disabled person for purposes of this Act. A disabled person not  
4 covered under the Federal Social Security Act and not  
5 presenting an Illinois Person with a Disability Identification  
6 Card stating that the claimant is under a Class 2 disability  
7 shall be examined by a physician designated by the Department,  
8 and his status as a disabled person determined using the same  
9 standards as used by the Social Security Administration. The  
10 costs of any required examination shall be borne by the  
11 claimant.

12 (c) For land improved with (i) an apartment building owned  
13 and operated as a cooperative or (ii) a life care facility as  
14 defined under Section 2 of the Life Care Facilities Act that is  
15 considered to be a cooperative, the maximum reduction from the  
16 value of the property, as equalized or assessed by the  
17 Department, shall be multiplied by the number of apartments or  
18 units occupied by a disabled person. The disabled person shall  
19 receive the homestead exemption upon meeting the following  
20 requirements:

21 (1) The property must be occupied as the primary  
22 residence by the disabled person.

23 (2) The disabled person must be liable by contract with  
24 the owner or owners of record for paying the apportioned  
25 property taxes on the property of the cooperative or life  
26 care facility. In the case of a life care facility, the

1 disabled person must be liable for paying the apportioned  
2 property taxes under a life care contract as defined in  
3 Section 2 of the Life Care Facilities Act.

4 (3) The disabled person must be an owner of record of a  
5 legal or equitable interest in the cooperative apartment  
6 building. A leasehold interest does not meet this  
7 requirement.

8 If a homestead exemption is granted under this subsection, the  
9 cooperative association or management firm shall credit the  
10 savings resulting from the exemption to the apportioned tax  
11 liability of the qualifying disabled person. The chief county  
12 assessment officer may request reasonable proof that the  
13 association or firm has properly credited the exemption. A  
14 person who willfully refuses to credit an exemption to the  
15 qualified disabled person is guilty of a Class B misdemeanor.

16 (d) The chief county assessment officer shall determine the  
17 eligibility of property to receive the homestead exemption  
18 according to guidelines established by the Department. After a  
19 person has received an exemption under this Section, an annual  
20 verification of eligibility for the exemption shall be mailed  
21 to the taxpayer.

22 In counties with fewer than 3,000,000 inhabitants, the  
23 chief county assessment officer shall provide to each person  
24 granted a homestead exemption under this Section a form to  
25 designate any other person to receive a duplicate of any notice  
26 of delinquency in the payment of taxes assessed and levied

1 under this Code on the person's qualifying property. The  
2 duplicate notice shall be in addition to the notice required to  
3 be provided to the person receiving the exemption and shall be  
4 given in the manner required by this Code. The person filing  
5 the request for the duplicate notice shall pay an  
6 administrative fee of \$5 to the chief county assessment  
7 officer. The assessment officer shall then file the executed  
8 designation with the county collector, who shall issue the  
9 duplicate notices as indicated by the designation. A  
10 designation may be rescinded by the disabled person in the  
11 manner required by the chief county assessment officer.

12 (e) A taxpayer who claims an exemption under Section 15-165  
13 or 15-169 may not claim an exemption under this Section.

14 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,  
15 eff. 7-13-12; 97-1064, eff. 1-1-13; 98-104, eff. 7-22-13.)

16 (35 ILCS 200/15-170)

17 Sec. 15-170. Senior Citizens Homestead Exemption. An  
18 annual homestead exemption limited, except as described here  
19 with relation to cooperatives or life care facilities, to a  
20 maximum reduction set forth below from the property's value, as  
21 equalized or assessed by the Department, is granted for  
22 property that is occupied as a residence by a person 65 years  
23 of age or older who is liable for paying real estate taxes on  
24 the property and is an owner of record of the property or has a  
25 legal or equitable interest therein as evidenced by a written

1 instrument, except for a leasehold interest, other than a  
2 leasehold interest of land on which a single family residence  
3 is located, which is occupied as a residence by a person 65  
4 years or older who has an ownership interest therein, legal,  
5 equitable or as a lessee, and on which he or she is liable for  
6 the payment of property taxes. Before taxable year 2004, the  
7 maximum reduction shall be \$2,500 in counties with 3,000,000 or  
8 more inhabitants and \$2,000 in all other counties. For taxable  
9 years 2004 through 2005, the maximum reduction shall be \$3,000  
10 in all counties. For taxable years 2006 and 2007, the maximum  
11 reduction shall be \$3,500. For taxable years 2008 through 2011,  
12 the maximum reduction is \$4,000 in all counties. For taxable  
13 year 2012, the maximum reduction is \$5,000 in counties with  
14 3,000,000 or more inhabitants and \$4,000 in all other counties.  
15 For taxable years 2013 and thereafter, the maximum reduction is  
16 \$5,000 in all counties.

17 For land improved with an apartment building owned and  
18 operated as a cooperative, the maximum reduction from the value  
19 of the property, as equalized by the Department, shall be  
20 multiplied by the number of apartments or units occupied by a  
21 person 65 years of age or older who is liable, by contract with  
22 the owner or owners of record, for paying property taxes on the  
23 property and is an owner of record of a legal or equitable  
24 interest in the cooperative apartment building, other than a  
25 leasehold interest. For land improved with a life care  
26 facility, the maximum reduction from the value of the property,

1 as equalized by the Department, shall be multiplied by the  
2 number of apartments or units occupied by persons 65 years of  
3 age or older, irrespective of any legal, equitable, or  
4 leasehold interest in the facility, who are liable, under a  
5 contract with the owner or owners of record of the facility,  
6 for paying property taxes on the property. In a cooperative or  
7 a life care facility where a homestead exemption has been  
8 granted, the cooperative association or the management firm of  
9 the cooperative or facility shall credit the savings resulting  
10 from that exemption only to the apportioned tax liability of  
11 the owner or resident who qualified for the exemption. Any  
12 person who willfully refuses to so credit the savings shall be  
13 guilty of a Class B misdemeanor. Under this Section and  
14 Sections 15-175, 15-176, and 15-177, "life care facility" means  
15 a facility, as defined in Section 2 of the Life Care Facilities  
16 Act, with which the applicant for the homestead exemption has a  
17 life care contract as defined in that Act.

18 When a homestead exemption has been granted under this  
19 Section and the person qualifying subsequently becomes a  
20 resident of a facility licensed under the Assisted Living and  
21 Shared Housing Act, the Nursing Home Care Act, the Specialized  
22 Mental Health Rehabilitation Act of 2013, or the ID/DD  
23 Community Care Act, or certified as a supportive living  
24 facility under Section 5-5.01a of the Illinois Public Aid Code,  
25 the exemption shall continue so long as the residence continues  
26 to be occupied by the qualifying person's spouse if the spouse



1 is 65 years of age or older, or if the residence remains  
2 unoccupied but is still owned by the person qualified for the  
3 homestead exemption.

4 A person who will be 65 years of age during the current  
5 assessment year shall be eligible to apply for the homestead  
6 exemption during that assessment year. Application shall be  
7 made during the application period in effect for the county of  
8 his residence.

9 Beginning with assessment year 2003, for taxes payable in  
10 2004, property that is first occupied as a residence after  
11 January 1 of any assessment year by a person who is eligible  
12 for the senior citizens homestead exemption under this Section  
13 must be granted a pro-rata exemption for the assessment year.  
14 The amount of the pro-rata exemption is the exemption allowed  
15 in the county under this Section divided by 365 and multiplied  
16 by the number of days during the assessment year the property  
17 is occupied as a residence by a person eligible for the  
18 exemption under this Section. The chief county assessment  
19 officer must adopt reasonable procedures to establish  
20 eligibility for this pro-rata exemption.

21 The assessor or chief county assessment officer may  
22 determine the eligibility of a life care facility to receive  
23 the benefits provided by this Section, by affidavit,  
24 application, visual inspection, questionnaire or other  
25 reasonable methods in order to insure that the tax savings  
26 resulting from the exemption are credited by the management

1 firm to the apportioned tax liability of each qualifying  
2 resident. The assessor may request reasonable proof that the  
3 management firm has so credited the exemption.

4 The chief county assessment officer of each county with  
5 less than 3,000,000 inhabitants shall provide to each person  
6 allowed a homestead exemption under this Section a form to  
7 designate any other person to receive a duplicate of any notice  
8 of delinquency in the payment of taxes assessed and levied  
9 under this Code on the property of the person receiving the  
10 exemption. The duplicate notice shall be in addition to the  
11 notice required to be provided to the person receiving the  
12 exemption, and shall be given in the manner required by this  
13 Code. The person filing the request for the duplicate notice  
14 shall pay a fee of \$5 to cover administrative costs to the  
15 supervisor of assessments, who shall then file the executed  
16 designation with the county collector. Notwithstanding any  
17 other provision of this Code to the contrary, the filing of  
18 such an executed designation requires the county collector to  
19 provide duplicate notices as indicated by the designation. A  
20 designation may be rescinded by the person who executed such  
21 designation at any time, in the manner and form required by the  
22 chief county assessment officer.

23 The assessor or chief county assessment officer may  
24 determine the eligibility of residential property to receive  
25 the homestead exemption provided by this Section by  
26 application, visual inspection, questionnaire or other

1 reasonable methods. The determination shall be made in  
2 accordance with guidelines established by the Department.

3 In counties with 3,000,000 or more inhabitants, beginning  
4 in taxable year 2010, each taxpayer who has been granted an  
5 exemption under this Section must reapply on an annual basis.  
6 The chief county assessment officer shall mail the application  
7 to the taxpayer. In counties with less than 3,000,000  
8 inhabitants, the county board may by resolution provide that if  
9 a person has been granted a homestead exemption under this  
10 Section, the person qualifying need not reapply for the  
11 exemption.

12 In counties with less than 3,000,000 inhabitants, if the  
13 assessor or chief county assessment officer requires annual  
14 application for verification of eligibility for an exemption  
15 once granted under this Section, the application shall be  
16 mailed to the taxpayer.

17 The assessor or chief county assessment officer shall  
18 notify each person who qualifies for an exemption under this  
19 Section that the person may also qualify for deferral of real  
20 estate taxes under the Senior Citizens Real Estate Tax Deferral  
21 Act. The notice shall set forth the qualifications needed for  
22 deferral of real estate taxes, the address and telephone number  
23 of county collector, and a statement that applications for  
24 deferral of real estate taxes may be obtained from the county  
25 collector.

26 Notwithstanding Sections 6 and 8 of the State Mandates Act,

1 no reimbursement by the State is required for the  
2 implementation of any mandate created by this Section.

3 (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-813,  
4 eff. 7-13-12; 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; revised  
5 8-12-13.)

6 (35 ILCS 200/15-172)

7 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
8 Exemption.

9 (a) This Section may be cited as the Senior Citizens  
10 Assessment Freeze Homestead Exemption.

11 (b) As used in this Section:

12 "Applicant" means an individual who has filed an  
13 application under this Section.

14 "Base amount" means the base year equalized assessed value  
15 of the residence plus the first year's equalized assessed value  
16 of any added improvements which increased the assessed value of  
17 the residence after the base year.

18 "Base year" means the taxable year prior to the taxable  
19 year for which the applicant first qualifies and applies for  
20 the exemption provided that in the prior taxable year the  
21 property was improved with a permanent structure that was  
22 occupied as a residence by the applicant who was liable for  
23 paying real property taxes on the property and who was either  
24 (i) an owner of record of the property or had legal or  
25 equitable interest in the property as evidenced by a written

1 instrument or (ii) had a legal or equitable interest as a  
2 lessee in the parcel of property that was single family  
3 residence. If in any subsequent taxable year for which the  
4 applicant applies and qualifies for the exemption the equalized  
5 assessed value of the residence is less than the equalized  
6 assessed value in the existing base year (provided that such  
7 equalized assessed value is not based on an assessed value that  
8 results from a temporary irregularity in the property that  
9 reduces the assessed value for one or more taxable years), then  
10 that subsequent taxable year shall become the base year until a  
11 new base year is established under the terms of this paragraph.  
12 For taxable year 1999 only, the Chief County Assessment Officer  
13 shall review (i) all taxable years for which the applicant  
14 applied and qualified for the exemption and (ii) the existing  
15 base year. The assessment officer shall select as the new base  
16 year the year with the lowest equalized assessed value. An  
17 equalized assessed value that is based on an assessed value  
18 that results from a temporary irregularity in the property that  
19 reduces the assessed value for one or more taxable years shall  
20 not be considered the lowest equalized assessed value. The  
21 selected year shall be the base year for taxable year 1999 and  
22 thereafter until a new base year is established under the terms  
23 of this paragraph.

24 "Chief County Assessment Officer" means the County  
25 Assessor or Supervisor of Assessments of the county in which  
26 the property is located.

1 "Equalized assessed value" means the assessed value as  
2 equalized by the Illinois Department of Revenue.

3 "Household" means the applicant, the spouse of the  
4 applicant, and all persons using the residence of the applicant  
5 as their principal place of residence.

6 "Household income" means the combined income of the members  
7 of a household for the calendar year preceding the taxable  
8 year.

9 "Income" has the same meaning as provided in Section 3.07  
10 of the Senior Citizens and Disabled Persons Property Tax Relief  
11 Act, except that, beginning in assessment year 2001, "income"  
12 does not include veteran's benefits.

13 "Internal Revenue Code of 1986" means the United States  
14 Internal Revenue Code of 1986 or any successor law or laws  
15 relating to federal income taxes in effect for the year  
16 preceding the taxable year.

17 "Life care facility that qualifies as a cooperative" means  
18 a facility as defined in Section 2 of the Life Care Facilities  
19 Act.

20 "Maximum income limitation" means:

- 21 (1) \$35,000 prior to taxable year 1999;
- 22 (2) \$40,000 in taxable years 1999 through 2003;
- 23 (3) \$45,000 in taxable years 2004 through 2005;
- 24 (4) \$50,000 in taxable years 2006 and 2007; and
- 25 (5) \$55,000 in taxable year 2008 and thereafter.

26 "Residence" means the principal dwelling place and

1 appurtenant structures used for residential purposes in this  
2 State occupied on January 1 of the taxable year by a household  
3 and so much of the surrounding land, constituting the parcel  
4 upon which the dwelling place is situated, as is used for  
5 residential purposes. If the Chief County Assessment Officer  
6 has established a specific legal description for a portion of  
7 property constituting the residence, then that portion of  
8 property shall be deemed the residence for the purposes of this  
9 Section.

10 "Taxable year" means the calendar year during which ad  
11 valorem property taxes payable in the next succeeding year are  
12 levied.

13 (c) Beginning in taxable year 1994, a senior citizens  
14 assessment freeze homestead exemption is granted for real  
15 property that is improved with a permanent structure that is  
16 occupied as a residence by an applicant who (i) is 65 years of  
17 age or older during the taxable year, (ii) has a household  
18 income that does not exceed the maximum income limitation,  
19 (iii) is liable for paying real property taxes on the property,  
20 and (iv) is an owner of record of the property or has a legal or  
21 equitable interest in the property as evidenced by a written  
22 instrument. This homestead exemption shall also apply to a  
23 leasehold interest in a parcel of property improved with a  
24 permanent structure that is a single family residence that is  
25 occupied as a residence by a person who (i) is 65 years of age  
26 or older during the taxable year, (ii) has a household income

1 that does not exceed the maximum income limitation, (iii) has a  
2 legal or equitable ownership interest in the property as  
3 lessee, and (iv) is liable for the payment of real property  
4 taxes on that property.

5 In counties of 3,000,000 or more inhabitants, the amount of  
6 the exemption for all taxable years is the equalized assessed  
7 value of the residence in the taxable year for which  
8 application is made minus the base amount. In all other  
9 counties, the amount of the exemption is as follows: (i)  
10 through taxable year 2005 and for taxable year 2007 and  
11 thereafter, the amount of this exemption shall be the equalized  
12 assessed value of the residence in the taxable year for which  
13 application is made minus the base amount; and (ii) for taxable  
14 year 2006, the amount of the exemption is as follows:

15 (1) For an applicant who has a household income of  
16 \$45,000 or less, the amount of the exemption is the  
17 equalized assessed value of the residence in the taxable  
18 year for which application is made minus the base amount.

19 (2) For an applicant who has a household income  
20 exceeding \$45,000 but not exceeding \$46,250, the amount of  
21 the exemption is (i) the equalized assessed value of the  
22 residence in the taxable year for which application is made  
23 minus the base amount (ii) multiplied by 0.8.

24 (3) For an applicant who has a household income  
25 exceeding \$46,250 but not exceeding \$47,500, the amount of  
26 the exemption is (i) the equalized assessed value of the



1 residence in the taxable year for which application is made  
2 minus the base amount (ii) multiplied by 0.6.

3 (4) For an applicant who has a household income  
4 exceeding \$47,500 but not exceeding \$48,750, the amount of  
5 the exemption is (i) the equalized assessed value of the  
6 residence in the taxable year for which application is made  
7 minus the base amount (ii) multiplied by 0.4.

8 (5) For an applicant who has a household income  
9 exceeding \$48,750 but not exceeding \$50,000, the amount of  
10 the exemption is (i) the equalized assessed value of the  
11 residence in the taxable year for which application is made  
12 minus the base amount (ii) multiplied by 0.2.

13 When the applicant is a surviving spouse of an applicant  
14 for a prior year for the same residence for which an exemption  
15 under this Section has been granted, the base year and base  
16 amount for that residence are the same as for the applicant for  
17 the prior year.

18 Each year at the time the assessment books are certified to  
19 the County Clerk, the Board of Review or Board of Appeals shall  
20 give to the County Clerk a list of the assessed values of  
21 improvements on each parcel qualifying for this exemption that  
22 were added after the base year for this parcel and that  
23 increased the assessed value of the property.

24 In the case of land improved with an apartment building  
25 owned and operated as a cooperative or a building that is a  
26 life care facility that qualifies as a cooperative, the maximum

1 reduction from the equalized assessed value of the property is  
2 limited to the sum of the reductions calculated for each unit  
3 occupied as a residence by a person or persons (i) 65 years of  
4 age or older, (ii) with a household income that does not exceed  
5 the maximum income limitation, (iii) who is liable, by contract  
6 with the owner or owners of record, for paying real property  
7 taxes on the property, and (iv) who is an owner of record of a  
8 legal or equitable interest in the cooperative apartment  
9 building, other than a leasehold interest. In the instance of a  
10 cooperative where a homestead exemption has been granted under  
11 this Section, the cooperative association or its management  
12 firm shall credit the savings resulting from that exemption  
13 only to the apportioned tax liability of the owner who  
14 qualified for the exemption. Any person who willfully refuses  
15 to credit that savings to an owner who qualifies for the  
16 exemption is guilty of a Class B misdemeanor.

17 When a homestead exemption has been granted under this  
18 Section and an applicant then becomes a resident of a facility  
19 licensed under the Assisted Living and Shared Housing Act, the  
20 Nursing Home Care Act, the Specialized Mental Health  
21 Rehabilitation Act of 2013, or the ID/DD Community Care Act, or  
22 certified as a supportive living facility under Section 5-5.01a  
23 of the Illinois Public Aid Code, the exemption shall be granted  
24 in subsequent years so long as the residence (i) continues to  
25 be occupied by the qualified applicant's spouse or (ii) if  
26 remaining unoccupied, is still owned by the qualified applicant

1 for the homestead exemption.

2 Beginning January 1, 1997, when an individual dies who  
3 would have qualified for an exemption under this Section, and  
4 the surviving spouse does not independently qualify for this  
5 exemption because of age, the exemption under this Section  
6 shall be granted to the surviving spouse for the taxable year  
7 preceding and the taxable year of the death, provided that,  
8 except for age, the surviving spouse meets all other  
9 qualifications for the granting of this exemption for those  
10 years.

11 When married persons maintain separate residences, the  
12 exemption provided for in this Section may be claimed by only  
13 one of such persons and for only one residence.

14 For taxable year 1994 only, in counties having less than  
15 3,000,000 inhabitants, to receive the exemption, a person shall  
16 submit an application by February 15, 1995 to the Chief County  
17 Assessment Officer of the county in which the property is  
18 located. In counties having 3,000,000 or more inhabitants, for  
19 taxable year 1994 and all subsequent taxable years, to receive  
20 the exemption, a person may submit an application to the Chief  
21 County Assessment Officer of the county in which the property  
22 is located during such period as may be specified by the Chief  
23 County Assessment Officer. The Chief County Assessment Officer  
24 in counties of 3,000,000 or more inhabitants shall annually  
25 give notice of the application period by mail or by  
26 publication. In counties having less than 3,000,000

1 inhabitants, beginning with taxable year 1995 and thereafter,  
2 to receive the exemption, a person shall submit an application  
3 by July 1 of each taxable year to the Chief County Assessment  
4 Officer of the county in which the property is located. A  
5 county may, by ordinance, establish a date for submission of  
6 applications that is different than July 1. The applicant shall  
7 submit with the application an affidavit of the applicant's  
8 total household income, age, marital status (and if married the  
9 name and address of the applicant's spouse, if known), and  
10 principal dwelling place of members of the household on January  
11 1 of the taxable year. The Department shall establish, by rule,  
12 a method for verifying the accuracy of affidavits filed by  
13 applicants under this Section, and the Chief County Assessment  
14 Officer may conduct audits of any taxpayer claiming an  
15 exemption under this Section to verify that the taxpayer is  
16 eligible to receive the exemption. Each application shall  
17 contain or be verified by a written declaration that it is made  
18 under the penalties of perjury. A taxpayer's signing a  
19 fraudulent application under this Act is perjury, as defined in  
20 Section 32-2 of the Criminal Code of 2012. The applications  
21 shall be clearly marked as applications for the Senior Citizens  
22 Assessment Freeze Homestead Exemption and must contain a notice  
23 that any taxpayer who receives the exemption is subject to an  
24 audit by the Chief County Assessment Officer.

25 Notwithstanding any other provision to the contrary, in  
26 counties having fewer than 3,000,000 inhabitants, if an

1 applicant fails to file the application required by this  
2 Section in a timely manner and this failure to file is due to a  
3 mental or physical condition sufficiently severe so as to  
4 render the applicant incapable of filing the application in a  
5 timely manner, the Chief County Assessment Officer may extend  
6 the filing deadline for a period of 30 days after the applicant  
7 regains the capability to file the application, but in no case  
8 may the filing deadline be extended beyond 3 months of the  
9 original filing deadline. In order to receive the extension  
10 provided in this paragraph, the applicant shall provide the  
11 Chief County Assessment Officer with a signed statement from  
12 the applicant's physician stating the nature and extent of the  
13 condition, that, in the physician's opinion, the condition was  
14 so severe that it rendered the applicant incapable of filing  
15 the application in a timely manner, and the date on which the  
16 applicant regained the capability to file the application.

17 Beginning January 1, 1998, notwithstanding any other  
18 provision to the contrary, in counties having fewer than  
19 3,000,000 inhabitants, if an applicant fails to file the  
20 application required by this Section in a timely manner and  
21 this failure to file is due to a mental or physical condition  
22 sufficiently severe so as to render the applicant incapable of  
23 filing the application in a timely manner, the Chief County  
24 Assessment Officer may extend the filing deadline for a period  
25 of 3 months. In order to receive the extension provided in this  
26 paragraph, the applicant shall provide the Chief County

1 Assessment Officer with a signed statement from the applicant's  
2 physician stating the nature and extent of the condition, and  
3 that, in the physician's opinion, the condition was so severe  
4 that it rendered the applicant incapable of filing the  
5 application in a timely manner.

6 In counties having less than 3,000,000 inhabitants, if an  
7 applicant was denied an exemption in taxable year 1994 and the  
8 denial occurred due to an error on the part of an assessment  
9 official, or his or her agent or employee, then beginning in  
10 taxable year 1997 the applicant's base year, for purposes of  
11 determining the amount of the exemption, shall be 1993 rather  
12 than 1994. In addition, in taxable year 1997, the applicant's  
13 exemption shall also include an amount equal to (i) the amount  
14 of any exemption denied to the applicant in taxable year 1995  
15 as a result of using 1994, rather than 1993, as the base year,  
16 (ii) the amount of any exemption denied to the applicant in  
17 taxable year 1996 as a result of using 1994, rather than 1993,  
18 as the base year, and (iii) the amount of the exemption  
19 erroneously denied for taxable year 1994.

20 For purposes of this Section, a person who will be 65 years  
21 of age during the current taxable year shall be eligible to  
22 apply for the homestead exemption during that taxable year.  
23 Application shall be made during the application period in  
24 effect for the county of his or her residence.

25 The Chief County Assessment Officer may determine the  
26 eligibility of a life care facility that qualifies as a

1 cooperative to receive the benefits provided by this Section by  
2 use of an affidavit, application, visual inspection,  
3 questionnaire, or other reasonable method in order to insure  
4 that the tax savings resulting from the exemption are credited  
5 by the management firm to the apportioned tax liability of each  
6 qualifying resident. The Chief County Assessment Officer may  
7 request reasonable proof that the management firm has so  
8 credited that exemption.

9 Except as provided in this Section, all information  
10 received by the chief county assessment officer or the  
11 Department from applications filed under this Section, or from  
12 any investigation conducted under the provisions of this  
13 Section, shall be confidential, except for official purposes or  
14 pursuant to official procedures for collection of any State or  
15 local tax or enforcement of any civil or criminal penalty or  
16 sanction imposed by this Act or by any statute or ordinance  
17 imposing a State or local tax. Any person who divulges any such  
18 information in any manner, except in accordance with a proper  
19 judicial order, is guilty of a Class A misdemeanor.

20 Nothing contained in this Section shall prevent the  
21 Director or chief county assessment officer from publishing or  
22 making available reasonable statistics concerning the  
23 operation of the exemption contained in this Section in which  
24 the contents of claims are grouped into aggregates in such a  
25 way that information contained in any individual claim shall  
26 not be disclosed.

1           (d) Each Chief County Assessment Officer shall annually  
2 publish a notice of availability of the exemption provided  
3 under this Section. The notice shall be published at least 60  
4 days but no more than 75 days prior to the date on which the  
5 application must be submitted to the Chief County Assessment  
6 Officer of the county in which the property is located. The  
7 notice shall appear in a newspaper of general circulation in  
8 the county.

9           Notwithstanding Sections 6 and 8 of the State Mandates Act,  
10 no reimbursement by the State is required for the  
11 implementation of any mandate created by this Section.

12           (Source: P.A. 97-38, eff. 6-28-11; 97-227, eff. 1-1-12; 97-689,  
13 eff. 6-14-12; 97-813, eff. 7-13-12; 97-1150, eff. 1-25-13;  
14 98-104, eff. 7-22-13.)

15           Section 99. Effective date. This Act takes effect upon  
16 becoming law.