

# HB2950



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB2950

Introduced 2/16/2023, by Rep. Michael J. Kelly

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-171 new

Amends the Property Tax Code. Creates a homestead exemption for surviving spouses of fallen police officers and fallen rescue workers in an amount equal to 50% of the equalized assessed value of the property so long as the surviving spouse continues to reside at the qualified residence and does not remarry. Effective immediately.

LRB103 27092 HLH 53460 b

A BILL FOR

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 adding  
5 Section 15-171 as follows:

6 (35 ILCS 200/15-171 new)

7 Sec. 15-171. Homestead exemption for surviving spouses of  
8 fallen police officers or rescue workers.

9 (a) Beginning with taxable year 2024, an annual homestead  
10 exemption is granted for property that is used as a qualified  
11 residence by the surviving spouse of a fallen police officer  
12 or rescue worker as long as the surviving spouse continues to  
13 reside at the qualified residence and does not remarry. The  
14 amount of the exemption is 50% of the equalized assessed value  
15 of the property.

16 (b) If a homestead exemption is granted under this Section  
17 and the person awarded the exemption subsequently becomes a  
18 resident of a facility licensed under the Nursing Home Care  
19 Act or a facility operated by the United States Department of  
20 Veterans Affairs, then the exemption shall continue if the  
21 residence remains unoccupied but is still owned by the person  
22 who qualified for the homestead exemption.

23 (c) If the person qualifying for the exemption does not

1 occupy the qualified residence as of January 1 of the taxable  
2 year, the exemption granted under this Section shall be  
3 prorated on a monthly basis. The prorated exemption shall  
4 apply beginning with the first complete month in which the  
5 person occupies the qualified residence.

6 (d) Each taxpayer who has been granted an exemption under  
7 this Section must reapply on an annual basis. Application must  
8 be made during the application period in effect for the county  
9 in which the property is located. The assessor or chief county  
10 assessment officer may determine the eligibility of  
11 residential property to receive the homestead exemption  
12 provided by this Section by application, visual inspection,  
13 questionnaire, or other reasonable methods. The determination  
14 must be made in accordance with guidelines established by the  
15 Department.

16 (e) The exemption under this Section is in addition to any  
17 other homestead exemption provided in this Article 15.  
18 Notwithstanding Sections 6 and 8 of the State Mandates Act, no  
19 reimbursement by the State is required for the implementation  
20 of any mandate created by this Section.

21 (f) As used in this Section:

22 "Fallen police officer or rescue worker" means an  
23 individual who dies at any time prior to the last day of the  
24 application period for the exemption under this Section for  
25 the taxable year for which the exemption is sought and who dies  
26 either (i) as a result of or in the course of employment as a

1 police officer or (ii) while in the active service of a fire,  
2 rescue, or emergency medical service.

3 "Fallen police officer or rescue worker" does not include  
4 any individual whose death was the result of that individual's  
5 own willful misconduct or abuse of alcohol or drugs.

6 "Qualified residence" means property in the State that was  
7 used as the primary residence of the fallen police officer or  
8 rescue worker at the time of his or her death.

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.