



Sen. Jeffrey M. Schoenberg

**Filed: 4/8/2005**

09400SB0178sam001

LRB094 08042 BDD 44401 a

1 AMENDMENT TO SENATE BILL 178

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 178 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 9-100, 9-155, 12-25, and 15-172 as follows:

6 (35 ILCS 200/9-100)

7 Sec. 9-100. Assessment list; Delivery of books. Before  
8 January 1 in each year of the general assessment, as provided  
9 in Sections 9-215 through 9-225, each county clerk shall make  
10 up the list of property to be assessed for taxes for the  
11 townships or taxing districts in the county, in books for that  
12 purpose. Annually, before January 1, he or she shall make up  
13 lists of properties which are taxable, or which become taxable  
14 for the first time, and which are not already listed, and make  
15 up lists of properties which have been subdivided and not  
16 listed by the proper description. The county clerk shall enter  
17 in the proper column, opposite the respective parcels, the name  
18 of the owner, or other such persons, so far as he is able to  
19 ascertain the names. The lists shall contain columns to show  
20 the number of acres or lots improved, and the assessed value;  
21 the assessed value of improvements; the total value; and other  
22 information as may be required. A county may elect, by  
23 ordinance, that the lists must contain columns to show the  
24 number of acres or any other land unit of comparison, the total

1 assessed value, and other information as may be required. The  
2 county clerk shall also have prepared and ready for delivery  
3 all blanks necessary in the assessment of property, and shall  
4 deliver those blanks to the assessors along with the assessment  
5 books or lists. The books or lists may be completed and  
6 delivered by townships or taxing districts without waiting for  
7 the completion of all the books or lists, but all assessment  
8 books or lists shall be delivered by the county clerk to the  
9 chief county assessment officer on or before January 1. The  
10 books or lists shall be made in duplicate.

11 (Source: P.A. 86-1481; 88-455.)

12 (35 ILCS 200/9-155)

13 Sec. 9-155. Valuation in general assessment years. On or  
14 before June 1 in each general assessment year in all counties  
15 with less than 3,000,000 inhabitants, and as soon as he or she  
16 reasonably can in each general assessment year in counties with  
17 3,000,000 or more inhabitants, or if any such county is divided  
18 into assessment districts as provided in Sections 9-215 through  
19 9-225, as soon as he or she reasonably can in each general  
20 assessment year in those districts, the assessor, in person or  
21 by deputy, shall actually view and determine as near as  
22 practicable the value of each property listed for taxation as  
23 of January 1 of that year, or as provided in Section 9-180, and  
24 assess the property at 33 1/3% of its fair cash value, or in  
25 accordance with Sections 10-110 through 10-140 and 10-170  
26 through 10-200, or in accordance with a county ordinance  
27 adopted under Section 4 of Article IX of the Constitution of  
28 Illinois. The assessor or deputy shall set down, in the books  
29 furnished for that purpose the assessed valuation of properties  
30 in one column, the assessed value of improvements in another,  
31 and the total valuation in a separate column. A county may  
32 elect, by ordinance, that the assessor or deputy shall set  
33 down, in books furnished for that purpose, the number of acres

1 or any other land unit of comparison in one column and the  
2 total valuation in a separate column.

3 (Source: P.A. 86-1481; 87-1189; 88-455.)

4 (35 ILCS 200/12-25)

5 Sec. 12-25. Contents of assessment list publication;  
6 payment. In all counties, the expense of printing and  
7 publication of assessment lists shall be paid out of the county  
8 treasury. The publication of the assessments shall include the  
9 name of the owner or of the person who last paid the taxes on  
10 each property, and the total amount of its assessment and how  
11 much of the assessment is attributable to the improvements on  
12 the property. A county may elect, by ordinance, that the  
13 publication of the assessments shall include the name of the  
14 owner or of the person who last paid the taxes on the property,  
15 the number of acres or any other land unit of comparison, and  
16 the total amount of its assessment. When any property so  
17 assessed is susceptible of description or identification by  
18 street name and street or house number, or by a property index  
19 number, the publication of the street name and street or house  
20 number, or property index number shall constitute a sufficient  
21 description of the property for the purposes of publication  
22 required by this Code.

23 (Source: Laws 1939, p. 886; P.A. 88-455.)

24 (35 ILCS 200/15-172)

25 Sec. 15-172. Senior Citizens Assessment Freeze Homestead  
26 Exemption.

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

29 (b) As used in this Section:

30 "Applicant" means an individual who has filed an  
31 application under this Section.

32 "Base amount" means the base year equalized assessed value

1 of the residence plus the first year's equalized assessed value  
2 of any added improvements which increased the assessed value of  
3 the residence after the base year.

4 "Base year" means the taxable year prior to the taxable  
5 year for which the applicant first qualifies and applies for  
6 the exemption provided that in the prior taxable year the  
7 property was improved with a permanent structure that was  
8 occupied as a residence by the applicant who was liable for  
9 paying real property taxes on the property and who was either  
10 (i) an owner of record of the property or had legal or  
11 equitable interest in the property as evidenced by a written  
12 instrument or (ii) had a legal or equitable interest as a  
13 lessee in the parcel of property that was single family  
14 residence. If in any subsequent taxable year for which the  
15 applicant applies and qualifies for the exemption the equalized  
16 assessed value of the residence is less than the equalized  
17 assessed value in the existing base year (provided that such  
18 equalized assessed value is not based on an assessed value that  
19 results from a temporary irregularity in the property that  
20 reduces the assessed value for one or more taxable years), then  
21 that subsequent taxable year shall become the base year until a  
22 new base year is established under the terms of this paragraph.  
23 For taxable year 1999 only, the Chief County Assessment Officer  
24 shall review (i) all taxable years for which the applicant  
25 applied and qualified for the exemption and (ii) the existing  
26 base year. The assessment officer shall select as the new base  
27 year the year with the lowest equalized assessed value. An  
28 equalized assessed value that is based on an assessed value  
29 that results from a temporary irregularity in the property that  
30 reduces the assessed value for one or more taxable years shall  
31 not be considered the lowest equalized assessed value. The  
32 selected year shall be the base year for taxable year 1999 and  
33 thereafter until a new base year is established under the terms  
34 of this paragraph.

1 "Chief County Assessment Officer" means the County  
2 Assessor or Supervisor of Assessments of the county in which  
3 the property is located.

4 "Equalized assessed value" means the assessed value as  
5 equalized by the Illinois Department of Revenue.

6 "Household" means the applicant, the spouse of the  
7 applicant, and all persons using the residence of the applicant  
8 as their principal place of residence.

9 "Household income" means the combined income of the members  
10 of a household for the calendar year preceding the taxable  
11 year.

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

17 "Internal Revenue Code of 1986" means the United States  
18 Internal Revenue Code of 1986 or any successor law or laws  
19 relating to federal income taxes in effect for the year  
20 preceding the taxable year.

21 "Life care facility that qualifies as a cooperative" means  
22 a facility as defined in Section 2 of the Life Care Facilities  
23 Act.

24 "Residence" means the principal dwelling place and  
25 appurtenant structures used for residential purposes in this  
26 State occupied on January 1 of the taxable year by a household  
27 and so much of the surrounding land, constituting the parcel  
28 upon which the dwelling place is situated, as is used for  
29 residential purposes. If the Chief County Assessment Officer  
30 has established a specific legal description for a portion of  
31 property constituting the residence, then that portion of  
32 property shall be deemed the residence for the purposes of this  
33 Section.

34 "Taxable year" means the calendar year during which ad

1 valorem property taxes payable in the next succeeding year are  
2 levied.

3 (c) Beginning in taxable year 1994, a senior citizens  
4 assessment freeze homestead exemption is granted for real  
5 property that is improved with a permanent structure that is  
6 occupied as a residence by an applicant who (i) is 65 years of  
7 age or older during the taxable year, (ii) has a household  
8 income of \$35,000 or less prior to taxable year 1999, \$40,000  
9 or less in taxable years 1999 through 2003, and \$45,000 or less  
10 in taxable year 2004 and thereafter, (iii) is liable for paying  
11 real property taxes on the property, and (iv) is an owner of  
12 record of the property or has a legal or equitable interest in  
13 the property as evidenced by a written instrument. This  
14 homestead exemption shall also apply to a leasehold interest in  
15 a parcel of property improved with a permanent structure that  
16 is a single family residence that is occupied as a residence by  
17 a person who (i) is 65 years of age or older during the taxable  
18 year, (ii) has a household income of \$35,000 or less prior to  
19 taxable year 1999, \$40,000 or less in taxable years 1999  
20 through 2003, and \$45,000 or less in taxable year 2004 and  
21 thereafter, (iii) has a legal or equitable ownership interest  
22 in the property as lessee, and (iv) is liable for the payment  
23 of real property taxes on that property.

24 The amount of this exemption shall be the equalized  
25 assessed value of the residence in the taxable year for which  
26 application is made minus the base amount.

27 When the applicant is a surviving spouse of an applicant  
28 for a prior year for the same residence for which an exemption  
29 under this Section has been granted, the base year and base  
30 amount for that residence are the same as for the applicant for  
31 the prior year.

32 Each year at the time the assessment books are certified to  
33 the County Clerk, the Board of Review or Board of Appeals shall  
34 give to the County Clerk a list of increased total assessed

1 value attributable to added improvements for ~~of the assessed~~  
2 ~~values of improvements on~~ each parcel qualifying for this  
3 exemption that were added after the base year ~~for this parcel~~  
4 ~~and that increased the assessed value of the property.~~

5 In the case of land improved with an apartment building  
6 owned and operated as a cooperative or a building that is a  
7 life care facility that qualifies as a cooperative, the maximum  
8 reduction from the equalized assessed value of the property is  
9 limited to the sum of the reductions calculated for each unit  
10 occupied as a residence by a person or persons (i) 65 years of  
11 age or older, (ii) with a household income of \$35,000 or less  
12 prior to taxable year 1999, \$40,000 or less in taxable years  
13 1999 through 2003, and \$45,000 or less in taxable year 2004 and  
14 thereafter, (iii) who is liable, by contract with the owner or  
15 owners of record, for paying real property taxes on the  
16 property, and (iv) who is an owner of record of a legal or  
17 equitable interest in the cooperative apartment building,  
18 other than a leasehold interest. In the instance of a  
19 cooperative where a homestead exemption has been granted under  
20 this Section, the cooperative association or its management  
21 firm shall credit the savings resulting from that exemption  
22 only to the apportioned tax liability of the owner who  
23 qualified for the exemption. Any person who willfully refuses  
24 to credit that savings to an owner who qualifies for the  
25 exemption is guilty of a Class B misdemeanor.

26 When a homestead exemption has been granted under this  
27 Section and an applicant then becomes a resident of a facility  
28 licensed under the Nursing Home Care Act, the exemption shall  
29 be granted in subsequent years so long as the residence (i)  
30 continues to be occupied by the qualified applicant's spouse or  
31 (ii) if remaining unoccupied, is still owned by the qualified  
32 applicant for the homestead exemption.

33 Beginning January 1, 1997, when an individual dies who  
34 would have qualified for an exemption under this Section, and

1 the surviving spouse does not independently qualify for this  
2 exemption because of age, the exemption under this Section  
3 shall be granted to the surviving spouse for the taxable year  
4 preceding and the taxable year of the death, provided that,  
5 except for age, the surviving spouse meets all other  
6 qualifications for the granting of this exemption for those  
7 years.

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

11 For taxable year 1994 only, in counties having less than  
12 3,000,000 inhabitants, to receive the exemption, a person shall  
13 submit an application by February 15, 1995 to the Chief County  
14 Assessment Officer of the county in which the property is  
15 located. In counties having 3,000,000 or more inhabitants, for  
16 taxable year 1994 and all subsequent taxable years, to receive  
17 the exemption, a person may submit an application to the Chief  
18 County Assessment Officer of the county in which the property  
19 is located during such period as may be specified by the Chief  
20 County Assessment Officer. The Chief County Assessment Officer  
21 in counties of 3,000,000 or more inhabitants shall annually  
22 give notice of the application period by mail or by  
23 publication. In counties having less than 3,000,000  
24 inhabitants, beginning with taxable year 1995 and thereafter,  
25 to receive the exemption, a person shall submit an application  
26 by July 1 of each taxable year to the Chief County Assessment  
27 Officer of the county in which the property is located. A  
28 county may, by ordinance, establish a date for submission of  
29 applications that is different than July 1. The applicant shall  
30 submit with the application an affidavit of the applicant's  
31 total household income, age, marital status (and if married the  
32 name and address of the applicant's spouse, if known), and  
33 principal dwelling place of members of the household on January  
34 1 of the taxable year. The Department shall establish, by rule,



1 a method for verifying the accuracy of affidavits filed by  
2 applicants under this Section. The applications shall be  
3 clearly marked as applications for the Senior Citizens  
4 Assessment Freeze Homestead Exemption.

5 Notwithstanding any other provision to the contrary, in  
6 counties having fewer than 3,000,000 inhabitants, if an  
7 applicant fails to file the application required by this  
8 Section in a timely manner and this failure to file is due to a  
9 mental or physical condition sufficiently severe so as to  
10 render the applicant incapable of filing the application in a  
11 timely manner, the Chief County Assessment Officer may extend  
12 the filing deadline for a period of 30 days after the applicant  
13 regains the capability to file the application, but in no case  
14 may the filing deadline be extended beyond 3 months of the  
15 original filing deadline. In order to receive the extension  
16 provided in this paragraph, the applicant shall provide the  
17 Chief County Assessment Officer with a signed statement from  
18 the applicant's physician stating the nature and extent of the  
19 condition, that, in the physician's opinion, the condition was  
20 so severe that it rendered the applicant incapable of filing  
21 the application in a timely manner, and the date on which the  
22 applicant regained the capability to file the application.

23 Beginning January 1, 1998, notwithstanding any other  
24 provision to the contrary, in counties having fewer than  
25 3,000,000 inhabitants, if an applicant fails to file the  
26 application required by this Section in a timely manner and  
27 this failure to file is due to a mental or physical condition  
28 sufficiently severe so as to render the applicant incapable of  
29 filing the application in a timely manner, the Chief County  
30 Assessment Officer may extend the filing deadline for a period  
31 of 3 months. In order to receive the extension provided in this  
32 paragraph, the applicant shall provide the Chief County  
33 Assessment Officer with a signed statement from the applicant's  
34 physician stating the nature and extent of the condition, and

1 that, in the physician's opinion, the condition was so severe  
2 that it rendered the applicant incapable of filing the  
3 application in a timely manner.

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

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

23 The Chief County Assessment Officer may determine the  
24 eligibility of a life care facility that qualifies as a  
25 cooperative to receive the benefits provided by this Section by  
26 use of an affidavit, application, visual inspection,  
27 questionnaire, or other reasonable method in order to insure  
28 that the tax savings resulting from the exemption are credited  
29 by the management firm to the apportioned tax liability of each  
30 qualifying resident. The Chief County Assessment Officer may  
31 request reasonable proof that the management firm has so  
32 credited that exemption.

33 Except as provided in this Section, all information  
34 received by the chief county assessment officer or the

1 Department from applications filed under this Section, or from  
2 any investigation conducted under the provisions of this  
3 Section, shall be confidential, except for official purposes or  
4 pursuant to official procedures for collection of any State or  
5 local tax or enforcement of any civil or criminal penalty or  
6 sanction imposed by this Act or by any statute or ordinance  
7 imposing a State or local tax. Any person who divulges any such  
8 information in any manner, except in accordance with a proper  
9 judicial order, is guilty of a Class A misdemeanor.

10 Nothing contained in this Section shall prevent the  
11 Director or chief county assessment officer from publishing or  
12 making available reasonable statistics concerning the  
13 operation of the exemption contained in this Section in which  
14 the contents of claims are grouped into aggregates in such a  
15 way that information contained in any individual claim shall  
16 not be disclosed.

17 (d) Each Chief County Assessment Officer shall annually  
18 publish a notice of availability of the exemption provided  
19 under this Section. The notice shall be published at least 60  
20 days but no more than 75 days prior to the date on which the  
21 application must be submitted to the Chief County Assessment  
22 Officer of the county in which the property is located. The  
23 notice shall appear in a newspaper of general circulation in  
24 the county.

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

28 (Source: P.A. 93-715, eff. 7-12-04.)

29 Section 99. Effective date. This Act takes effect upon  
30 becoming law."