

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 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 Sec. 15-170. Senior Citizens Homestead Exemption. An
8 annual homestead exemption limited, except as described here
9 with relation to cooperatives or life care facilities, to a
10 maximum reduction set forth below from the property's value, as
11 equalized or assessed by the Department, is granted for
12 property that is occupied as a residence by a person 65 years
13 of age or older who is liable for paying real estate taxes on
14 the property and is an owner of record of the property or has a
15 legal or equitable interest therein as evidenced by a written
16 instrument, except for a leasehold interest, other than a
17 leasehold interest of land on which a single family residence
18 is located, which is occupied as a residence by a person 65
19 years or older who has an ownership interest therein, legal,
20 equitable or as a lessee, and on which he or she is liable for
21 the payment of property taxes. Before taxable year 2004, the
22 maximum reduction shall be \$2,500 in counties with 3,000,000 or
23 more inhabitants and \$2,000 in all other counties. For taxable
24 years 2004 and thereafter, the maximum reduction shall be
25 \$3,000 in all counties. For land improved with an apartment
26 building owned and operated as a cooperative, the maximum
27 reduction from the value of the property, as equalized by the
28 Department, shall be multiplied by the number of apartments or
29 units occupied by a person 65 years of age or older who is
30 liable, by contract with the owner or owners of record, for
31 paying property taxes on the property and is an owner of record
32 of a legal or equitable interest in the cooperative apartment

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

20 When a homestead exemption has been granted under this
21 Section and the person qualifying subsequently becomes a
22 resident of a facility licensed under the Nursing Home Care
23 Act, the exemption shall continue so long as the residence
24 continues to be occupied by the qualifying person's spouse if
25 the spouse is 65 years of age or older, or if the residence
26 remains unoccupied but is still owned by the person qualified
27 for the homestead exemption.

28 A person who will be 65 years of age during the current
29 assessment year shall be eligible to apply for the homestead
30 exemption during that assessment year. Application shall be
31 made during the application period in effect for the county of
32 his residence.

33 Beginning with assessment year 2003, for taxes payable in
34 2004, property that is first occupied as a residence after
35 January 1 of any assessment year by a person who is eligible
36 for the senior citizens homestead exemption under this Section

1 must be granted a pro-rata exemption for the assessment year.
2 The amount of the pro-rata exemption is the exemption allowed
3 in the county under this Section divided by 365 and multiplied
4 by the number of days during the assessment year the property
5 is occupied as a residence by a person eligible for the
6 exemption under this Section. The chief county assessment
7 officer must adopt reasonable procedures to establish
8 eligibility for this pro-rata exemption.

9 The assessor or chief county assessment officer may
10 determine the eligibility of a life care facility to receive
11 the benefits provided by this Section, by affidavit,
12 application, visual inspection, questionnaire or other
13 reasonable methods in order to insure that the tax savings
14 resulting from the exemption are credited by the management
15 firm to the apportioned tax liability of each qualifying
16 resident. The assessor may request reasonable proof that the
17 management firm has so credited the exemption.

18 The chief county assessment officer of each county with
19 less than 3,000,000 inhabitants shall provide to each person
20 allowed a homestead exemption under this Section a form to
21 designate any other person to receive a duplicate of any notice
22 of delinquency in the payment of taxes assessed and levied
23 under this Code on the property of the person receiving the
24 exemption. The duplicate notice shall be in addition to the
25 notice required to be provided to the person receiving the
26 exemption, and shall be given in the manner required by this
27 Code. The person filing the request for the duplicate notice
28 shall pay a fee of \$5 to cover administrative costs to the
29 supervisor of assessments, who shall then file the executed
30 designation with the county collector. Notwithstanding any
31 other provision of this Code to the contrary, the filing of
32 such an executed designation requires the county collector to
33 provide duplicate notices as indicated by the designation. A
34 designation may be rescinded by the person who executed such
35 designation at any time, in the manner and form required by the
36 chief county assessment officer.

1 The assessor or chief county assessment officer may
2 determine the eligibility of residential property to receive
3 the homestead exemption provided by this Section by
4 application, visual inspection, questionnaire or other
5 reasonable methods. The determination shall be made in
6 accordance with guidelines established by the Department.

7 In all counties ~~with less than 3,000,000 inhabitants~~, the
8 county board may by resolution provide that if a person has
9 been granted a homestead exemption under this Section, the
10 person qualifying need not reapply for the exemption.

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

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

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. 92-196, eff. 1-1-02; 93-511, eff. 8-11-03;
29 93-715, eff. 7-12-04.)