



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB6074

Introduced 2/11/2010, by Rep. Rosemary Mulligan

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

Amends the Property Tax Code. Creates a surviving spouse homestead exemption for property that is owned and occupied by a person who (i) is a surviving spouse who has not remarried during the taxable year, (ii) has a household income of less than \$60,000, and (iii) is liable for paying real estate taxes on the property. Provides that the maximum amount of the reduction is \$2,000 for the surviving spouse and an additional \$1,000 for each dependent child of the surviving spouse. Effective immediately.

LRB096 15991 HLH 31236 b

CORRECTIONAL  
BUDGET AND  
IMPACT NOTE ACT  
MAY APPLY

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 adding  
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Surviving spouse homestead exemption.  
8 Beginning in taxable year 2010, an annual homestead exemption  
9 limited, except as otherwise provided in this Section for land  
10 improved with an apartment building or a life care facility, to  
11 a maximum reduction set forth in this Section from the  
12 property's value, as equalized or assessed by the Department,  
13 is granted for property that is occupied as a residence by a  
14 person who (i) is a surviving spouse who has not remarried  
15 during the taxable year, (ii) has a household income, as  
16 defined in the Senior Citizens and Disabled Persons Property  
17 Tax Relief and Pharmaceutical Assistance Act, of less than  
18 \$60,000, and (iii) is liable for paying real estate taxes on  
19 the property. The maximum reduction shall be \$2,000 for the  
20 surviving spouse and an additional \$1,000 for each dependent  
21 child of the surviving spouse who occupies the property as a  
22 primary residence.

23 For land improved with an apartment building or a life care

1 facility owned and operated as a cooperative, the maximum  
2 reduction from the value of the property, as equalized by the  
3 Department, shall be multiplied by the number of apartments or  
4 units occupied by a person who qualifies for an exemption under  
5 this Section and who is liable, by contract with the owner or  
6 owners of record, for paying property taxes on the property. In  
7 the case of an apartment building or a life care facility where  
8 a homestead exemption under this Section has been granted, the  
9 cooperative association or the management firm of the  
10 cooperative or facility shall credit the savings resulting from  
11 that exemption only to the apportioned tax liability of the  
12 owner or resident who qualified for the exemption. Any person  
13 who willfully refuses to so credit the savings shall be guilty  
14 of a Class B misdemeanor. Under this Section, "life care  
15 facility" means a facility, as defined in Section 2 of the Life  
16 Care Facilities Act, with which the applicant for the homestead  
17 exemption has a life care contract as defined in that Act.

18 If an exemption is granted under this Section and the  
19 person qualifying subsequently becomes a resident of a facility  
20 licensed under the Assisted Living and Shared Housing Act or  
21 the Nursing Home Care Act, the exemption shall continue if the  
22 residence remains unoccupied but is still owned by the person  
23 qualified for the homestead exemption.

24 Application must be made during the application period in  
25 effect for the county in which the property is located. The  
26 assessor or chief county assessment officer may determine the

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

6 The exemption under this Section is in addition to any  
7 other homestead exemption provided in this Article 15.

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