

HB4223



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4223

by Rep. Barbara Hernandez

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-10

Amends the Property Tax Code. Repeals a provision that exempts titleholders and owners of beneficial interests in property that is exempt from taxation because it is used for religious purposes, for school and religious purposes, or as an orphanage from annually filing an affidavit stating whether there has been, among other things, any change in the ownership or use of the property. Effective immediately.

LRB104 16414 HLH 29804 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 changing
5 Section 15-10 as follows:

6 (35 ILCS 200/15-10)

7 Sec. 15-10. Exempt property; procedures for certification.

8 (a) All property granted an exemption by the Department
9 pursuant to the requirements of Section 15-5 and described in
10 the Sections following Section 15-30 and preceding Section
11 16-5, to the extent therein limited, is exempt from taxation.
12 In order to maintain that exempt status, the titleholder or
13 the owner of the beneficial interest of any property that is
14 exempt must file with the chief county assessment officer, on
15 or before January 31 of each year (May 31 in the case of
16 property exempted by Section 15-170), an affidavit stating
17 whether there has been any change in the ownership or use of
18 the property, the status of the owner-resident, the
19 satisfaction by a relevant hospital entity of the condition
20 for an exemption under Section 15-86, or that a veteran with a
21 disability who qualifies under Section 15-165 owned and used
22 the property as of January 1 of that year. The nature of any
23 change shall be stated in the affidavit. Failure to file an

1 affidavit shall, in the discretion of the assessment officer,
2 constitute cause to terminate the exemption of that property,
3 notwithstanding any other provision of this Code. Owners of 5
4 or more such exempt parcels within a county may file a single
5 annual affidavit in lieu of an affidavit for each parcel. The
6 assessment officer, upon request, shall furnish an affidavit
7 form to the owners, in which the owner may state whether there
8 has been any change in the ownership or use of the property or
9 status of the owner or resident as of January 1 of that year.
10 The owner of 5 or more exempt parcels shall list all the
11 properties giving the same information for each parcel as
12 required of owners who file individual affidavits.

13 (b) However, titleholders or owners of the beneficial
14 interest in any property exempted under any of the following
15 provisions are not required to submit an annual filing under
16 this Section:

17 (1) Section 15-45 (burial grounds) in counties of less
18 than 3,000,000 inhabitants and owned by a not-for-profit
19 organization.

20 (2) (Blank). ~~Section 15-40.~~

21 (3) Section 15-50 (United States property).

22 (c) If there is a change in use or ownership, however,
23 notice must be filed pursuant to Section 15-20.

24 (d) An application for homestead exemptions shall be filed
25 as provided in Section 15-170 (senior citizens homestead
26 exemption), Section 15-172 (low-income senior citizens

1 assessment freeze homestead exemption), and Sections 15-175
2 (general homestead exemption), 15-176 (general alternative
3 homestead exemption), and 15-177 (long-time occupant homestead
4 exemption), respectively.

5 (e) For purposes of determining satisfaction of the
6 condition for an exemption under Section 15-86:

7 (1) The "year for which exemption is sought" is the
8 year prior to the year in which the affidavit is due.

9 (2) The "hospital year" is the fiscal year of the
10 relevant hospital entity, or the fiscal year of one of the
11 hospitals in the hospital system if the relevant hospital
12 entity is a hospital system with members with different
13 fiscal years, that ends in the year prior to the year in
14 which the affidavit is due. However, if that fiscal year
15 ends 3 months or less before the date on which the
16 affidavit is due, the relevant hospital entity shall file
17 an interim affidavit based on the currently available
18 information, and shall file a supplemental affidavit
19 within 90 days of date on which the application was due, if
20 the information in the relevant hospital entity's audited
21 financial statements changes the interim affidavit's
22 statement concerning the entity's compliance with the
23 calculation required by Section 15-86.

24 (3) The affidavit shall be accompanied by an exhibit
25 prepared by the relevant hospital entity showing (A) the
26 value of the relevant hospital entity's services and

1 activities, if any, under items (1) through (7) of
2 subsection (e) of Section 15-86, stated separately for
3 each item, and (B) the value relating to the relevant
4 hospital entity's estimated property tax liability under
5 paragraphs (A), (B), and (C) of item (1) of subsection (g)
6 of Section 15-86; under paragraphs (A), (B), and (C) of
7 item (2) of subsection (g) of Section 15-86; and under
8 item (3) of subsection (g) of Section 15-86.

9 (Source: P.A. 102-895, eff. 5-23-22.)

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