



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4801

by Rep. Will Guzzardi

SYNOPSIS AS INTRODUCED:

5 ILCS 140/7
35 ILCS 200/15-172

Amends the Property Tax Code. Authorizes Chief County Assessment Officers in counties with 3,000,000 or more inhabitants to renew an individual's low-income senior citizen exemption under the Code without an annual application if the applicant has previously provided the full social security number or individual taxpayer identification numbers for all members of the applicant's household. Provides that, if a Chief County Assessment Officer is unable to verify that an applicant remains eligible for the low-income senior citizen exemption, then the Chief County Assessment Officer shall notify the applicant and provide the applicant with an opportunity to demonstrate the applicant's eligibility for the exemption. Amends the Freedom of Information Act. Exempts from disclosure under the Act information submitted to a Chief County Assessment Officer in applications for the low-income senior citizen exemption under the Property Tax Code.

LRB104 16510 HLH 29906 b

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 Freedom of Information Act is amended by
5 changing Section 7 as follows:

6 (5 ILCS 140/7)

7 (Text of Section before amendment by P.A. 104-300)

8 Sec. 7. Exemptions.

9 (1) When a request is made to inspect or copy a public
10 record that contains information that is exempt from
11 disclosure under this Section, but also contains information
12 that is not exempt from disclosure, the public body may elect
13 to redact the information that is exempt. The public body
14 shall make the remaining information available for inspection
15 and copying. Subject to this requirement, the following shall
16 be exempt from inspection and copying:

17 (a) Information specifically prohibited from
18 disclosure by federal or State law or rules and
19 regulations implementing federal or State law.

20 (b) Private information, unless disclosure is required
21 by another provision of this Act, a State or federal law,
22 or a court order.

23 (b-5) Files, documents, and other data or databases

1 maintained by one or more law enforcement agencies and
2 specifically designed to provide information to one or
3 more law enforcement agencies regarding the physical or
4 mental status of one or more individual subjects.

5 (c) Personal information contained within public
6 records, the disclosure of which would constitute a
7 clearly unwarranted invasion of personal privacy, unless
8 the disclosure is consented to in writing by the
9 individual subjects of the information. "Unwarranted
10 invasion of personal privacy" means the disclosure of
11 information that is highly personal or objectionable to a
12 reasonable person and in which the subject's right to
13 privacy outweighs any legitimate public interest in
14 obtaining the information. The disclosure of information
15 that bears on the public duties of public employees and
16 officials shall not be considered an invasion of personal
17 privacy.

18 (d) Records in the possession of any public body
19 created in the course of administrative enforcement
20 proceedings, and any law enforcement or correctional
21 agency for law enforcement purposes, but only to the
22 extent that disclosure would:

23 (i) interfere with pending or actually and
24 reasonably contemplated law enforcement proceedings
25 conducted by any law enforcement or correctional
26 agency that is the recipient of the request;

1 (ii) interfere with active administrative
2 enforcement proceedings conducted by the public body
3 that is the recipient of the request;

4 (iii) create a substantial likelihood that a
5 person will be deprived of a fair trial or an impartial
6 hearing;

7 (iv) unavoidably disclose the identity of a
8 confidential source, confidential information
9 furnished only by the confidential source, or persons
10 who file complaints with or provide information to
11 administrative, investigative, law enforcement, or
12 penal agencies; except that the identities of
13 witnesses to traffic crashes, traffic crash reports,
14 and rescue reports shall be provided by agencies of
15 local government, except when disclosure would
16 interfere with an active criminal investigation
17 conducted by the agency that is the recipient of the
18 request;

19 (v) disclose unique or specialized investigative
20 techniques other than those generally used and known
21 or disclose internal documents of correctional
22 agencies related to detection, observation, or
23 investigation of incidents of crime or misconduct, and
24 disclosure would result in demonstrable harm to the
25 agency or public body that is the recipient of the
26 request;

1 (vi) endanger the life or physical safety of law
2 enforcement personnel or any other person; or

3 (vii) obstruct an ongoing criminal investigation
4 by the agency that is the recipient of the request.

5 (d-5) A law enforcement record created for law
6 enforcement purposes and contained in a shared electronic
7 record management system if the law enforcement agency
8 that is the recipient of the request did not create the
9 record, did not participate in or have a role in any of the
10 events which are the subject of the record, and only has
11 access to the record through the shared electronic record
12 management system.

13 (d-6) Records contained in the Officer Professional
14 Conduct Database under Section 9.2 of the Illinois Police
15 Training Act, except to the extent authorized under that
16 Section. This includes the documents supplied to the
17 Illinois Law Enforcement Training Standards Board from the
18 Illinois State Police and Illinois State Police Merit
19 Board.

20 (d-7) Information gathered or records created from the
21 use of automatic license plate readers in connection with
22 Section 2-130 of the Illinois Vehicle Code.

23 (e) Records that relate to or affect the security of
24 correctional institutions and detention facilities.

25 (e-5) Records requested by persons committed to the
26 Department of Corrections, Department of Human Services

1 Division of Mental Health, or a county jail if those
2 materials are available in the library of the correctional
3 institution or facility or jail where the inmate is
4 confined.

5 (e-6) Records requested by persons committed to the
6 Department of Corrections, Department of Human Services
7 Division of Mental Health, or a county jail if those
8 materials include records from staff members' personnel
9 files, staff rosters, or other staffing assignment
10 information.

11 (e-7) Records requested by persons committed to the
12 Department of Corrections or Department of Human Services
13 Division of Mental Health if those materials are available
14 through an administrative request to the Department of
15 Corrections or Department of Human Services Division of
16 Mental Health.

17 (e-8) Records requested by a person committed to the
18 Department of Corrections, Department of Human Services
19 Division of Mental Health, or a county jail, the
20 disclosure of which would result in the risk of harm to any
21 person or the risk of an escape from a jail or correctional
22 institution or facility.

23 (e-9) Records requested by a person in a county jail
24 or committed to the Department of Corrections or
25 Department of Human Services Division of Mental Health,
26 containing personal information pertaining to the person's

1 victim or the victim's family, including, but not limited
2 to, a victim's home address, home telephone number, work
3 or school address, work telephone number, social security
4 number, or any other identifying information, except as
5 may be relevant to a requester's current or potential case
6 or claim.

7 (e-10) Law enforcement records of other persons
8 requested by a person committed to the Department of
9 Corrections, Department of Human Services Division of
10 Mental Health, or a county jail, including, but not
11 limited to, arrest and booking records, mug shots, and
12 crime scene photographs, except as these records may be
13 relevant to the requester's current or potential case or
14 claim.

15 (f) Preliminary drafts, notes, recommendations,
16 memoranda, and other records in which opinions are
17 expressed, or policies or actions are formulated, except
18 that a specific record or relevant portion of a record
19 shall not be exempt when the record is publicly cited and
20 identified by the head of the public body. The exemption
21 provided in this paragraph (f) extends to all those
22 records of officers and agencies of the General Assembly
23 that pertain to the preparation of legislative documents.

24 (g) Trade secrets and commercial or financial
25 information obtained from a person or business where the
26 trade secrets or commercial or financial information are

1 furnished under a claim that they are proprietary,
2 privileged, or confidential, and that disclosure of the
3 trade secrets or commercial or financial information would
4 cause competitive harm to the person or business, and only
5 insofar as the claim directly applies to the records
6 requested.

7 The information included under this exemption includes
8 all trade secrets and commercial or financial information
9 obtained by a public body, including a public pension
10 fund, from a private equity fund or a privately held
11 company within the investment portfolio of a private
12 equity fund as a result of either investing or evaluating
13 a potential investment of public funds in a private equity
14 fund. The exemption contained in this item does not apply
15 to the aggregate financial performance information of a
16 private equity fund, nor to the identity of the fund's
17 managers or general partners. The exemption contained in
18 this item does not apply to the identity of a privately
19 held company within the investment portfolio of a private
20 equity fund, unless the disclosure of the identity of a
21 privately held company may cause competitive harm.

22 Nothing contained in this paragraph (g) shall be
23 construed to prevent a person or business from consenting
24 to disclosure.

25 (h) Proposals and bids for any contract, grant, or
26 agreement, including information which if it were

1 disclosed would frustrate procurement or give an advantage
2 to any person proposing to enter into a contractor
3 agreement with the body, until an award or final selection
4 is made. Information prepared by or for the body in
5 preparation of a bid solicitation shall be exempt until an
6 award or final selection is made.

7 (i) Valuable formulae, computer geographic systems,
8 designs, drawings, and research data obtained or produced
9 by any public body when disclosure could reasonably be
10 expected to produce private gain or public loss. The
11 exemption for "computer geographic systems" provided in
12 this paragraph (i) does not extend to requests made by
13 news media as defined in Section 2 of this Act when the
14 requested information is not otherwise exempt and the only
15 purpose of the request is to access and disseminate
16 information regarding the health, safety, welfare, or
17 legal rights of the general public.

18 (j) The following information pertaining to
19 educational matters:

20 (i) test questions, scoring keys, and other
21 examination data used to administer an academic
22 examination;

23 (ii) information received by a primary or
24 secondary school, college, or university under its
25 procedures for the evaluation of faculty members by
26 their academic peers;

1 (iii) information concerning a school or
2 university's adjudication of student disciplinary
3 cases, but only to the extent that disclosure would
4 unavoidably reveal the identity of the student; and

5 (iv) course materials or research materials used
6 by faculty members.

7 (k) Architects' plans, engineers' technical
8 submissions, and other construction related technical
9 documents for projects not constructed or developed in
10 whole or in part with public funds and the same for
11 projects constructed or developed with public funds,
12 including, but not limited to, power generating and
13 distribution stations and other transmission and
14 distribution facilities, water treatment facilities,
15 airport facilities, sport stadiums, convention centers,
16 and all government owned, operated, or occupied buildings,
17 but only to the extent that disclosure would compromise
18 security.

19 (l) Minutes of meetings of public bodies closed to the
20 public as provided in the Open Meetings Act until the
21 public body makes the minutes available to the public
22 under Section 2.06 of the Open Meetings Act.

23 (m) Communications between a public body and an
24 attorney or auditor representing the public body that
25 would not be subject to discovery in litigation, and
26 materials prepared or compiled by or for a public body in

1 anticipation of a criminal, civil, or administrative
2 proceeding upon the request of an attorney advising the
3 public body, and materials prepared or compiled with
4 respect to internal audits of public bodies.

5 (n) Records relating to a public body's adjudication
6 of employee grievances or disciplinary cases; however,
7 this exemption shall not extend to the final outcome of
8 cases in which discipline is imposed.

9 (o) Administrative or technical information associated
10 with automated data processing operations, including, but
11 not limited to, software, operating protocols, computer
12 program abstracts, file layouts, source listings, object
13 modules, load modules, user guides, documentation
14 pertaining to all logical and physical design of
15 computerized systems, employee manuals, and any other
16 information that, if disclosed, would jeopardize the
17 security of the system or its data or the security of
18 materials exempt under this Section.

19 (p) Records relating to collective negotiating matters
20 between public bodies and their employees or
21 representatives, except that any final contract or
22 agreement shall be subject to inspection and copying.

23 (q) Test questions, scoring keys, and other
24 examination data used to determine the qualifications of
25 an applicant for a license or employment.

26 (r) The records, documents, and information relating

1 to real estate purchase negotiations until those
2 negotiations have been completed or otherwise terminated.
3 With regard to a parcel involved in a pending or actually
4 and reasonably contemplated eminent domain proceeding
5 under the Eminent Domain Act, records, documents, and
6 information relating to that parcel shall be exempt except
7 as may be allowed under discovery rules adopted by the
8 Illinois Supreme Court. The records, documents, and
9 information relating to a real estate sale shall be exempt
10 until a sale is consummated.

11 (s) Any and all proprietary information and records
12 related to the operation of an intergovernmental risk
13 management association or self-insurance pool or jointly
14 self-administered health and accident cooperative or pool.
15 Insurance or self-insurance (including any
16 intergovernmental risk management association or
17 self-insurance pool) claims, loss or risk management
18 information, records, data, advice, or communications.

19 (t) Information contained in or related to
20 examination, operating, or condition reports prepared by,
21 on behalf of, or for the use of a public body responsible
22 for the regulation or supervision of financial
23 institutions, insurance companies, or pharmacy benefit
24 managers, unless disclosure is otherwise required by State
25 law.

26 (u) Information that would disclose or might lead to

1 the disclosure of secret or confidential information,
2 codes, algorithms, programs, or private keys intended to
3 be used to create electronic signatures under the Uniform
4 Electronic Transactions Act.

5 (v) Vulnerability assessments, security measures, and
6 response policies or plans that are designed to identify,
7 prevent, or respond to potential attacks upon a
8 community's population or systems, facilities, or
9 installations, but only to the extent that disclosure
10 could reasonably be expected to expose the vulnerability
11 or jeopardize the effectiveness of the measures, policies,
12 or plans, or the safety of the personnel who implement
13 them or the public. Information exempt under this item may
14 include such things as details pertaining to the
15 mobilization or deployment of personnel or equipment, to
16 the operation of communication systems or protocols, to
17 cybersecurity vulnerabilities, or to tactical operations.

18 (w) (Blank).

19 (x) Maps and other records regarding the location or
20 security of generation, transmission, distribution,
21 storage, gathering, treatment, or switching facilities
22 owned by a utility, by a power generator, or by the
23 Illinois Power Agency.

24 (y) Information contained in or related to proposals,
25 bids, or negotiations related to electric power
26 procurement under Section 1-75 of the Illinois Power

1 Agency Act and Section 16-111.5 of the Public Utilities
2 Act that is determined to be confidential and proprietary
3 by the Illinois Power Agency or by the Illinois Commerce
4 Commission.

5 (z) Information about students exempted from
6 disclosure under Section 10-20.38 or 34-18.29 of the
7 School Code, and information about undergraduate students
8 enrolled at an institution of higher education exempted
9 from disclosure under Section 25 of the Illinois Credit
10 Card Marketing Act of 2009.

11 (aa) Information the disclosure of which is exempted
12 under the Viatical Settlements Act of 2009.

13 (bb) Records and information provided to a mortality
14 review team and records maintained by a mortality review
15 team appointed under the Department of Juvenile Justice
16 Mortality Review Team Act.

17 (cc) Information regarding interments, entombments, or
18 inurnments of human remains that are submitted to the
19 Cemetery Oversight Database under the Cemetery Care Act or
20 the Cemetery Oversight Act, whichever is applicable.

21 (dd) Correspondence and records (i) that may not be
22 disclosed under Section 11-9 of the Illinois Public Aid
23 Code or (ii) that pertain to appeals under Section 11-8 of
24 the Illinois Public Aid Code.

25 (ee) The names, addresses, or other personal
26 information of persons who are minors and are also

1 participants and registrants in programs of park
2 districts, forest preserve districts, conservation
3 districts, recreation agencies, and special recreation
4 associations.

5 (ff) The names, addresses, or other personal
6 information of participants and registrants in programs of
7 park districts, forest preserve districts, conservation
8 districts, recreation agencies, and special recreation
9 associations where such programs are targeted primarily to
10 minors.

11 (gg) Confidential information described in Section
12 1-100 of the Illinois Independent Tax Tribunal Act of
13 2012.

14 (hh) The report submitted to the State Board of
15 Education by the School Security and Standards Task Force
16 under item (8) of subsection (d) of Section 2-3.160 of the
17 School Code and any information contained in that report.

18 (ii) Records requested by persons committed to or
19 detained by the Department of Human Services under the
20 Sexually Violent Persons Commitment Act or committed to
21 the Department of Corrections under the Sexually Dangerous
22 Persons Act if those materials: (i) are available in the
23 library of the facility where the individual is confined;
24 (ii) include records from staff members' personnel files,
25 staff rosters, or other staffing assignment information;
26 or (iii) are available through an administrative request

1 to the Department of Human Services or the Department of
2 Corrections.

3 (jj) Confidential information described in Section
4 5-535 of the Civil Administrative Code of Illinois.

5 (kk) The public body's credit card numbers, debit card
6 numbers, bank account numbers, Federal Employer
7 Identification Number, security code numbers, passwords,
8 and similar account information, the disclosure of which
9 could result in identity theft or impersonation or defrauding
10 of a governmental entity or a person.

11 (ll) Records concerning the work of the threat
12 assessment team of a school district, including, but not
13 limited to, any threat assessment procedure under the
14 School Safety Drill Act and any information contained in
15 the procedure.

16 (mm) Information prohibited from being disclosed under
17 subsections (a) and (b) of Section 15 of the Student
18 Confidential Reporting Act.

19 (nn) Proprietary information submitted to the
20 Environmental Protection Agency under the Drug Take-Back
21 Act.

22 (oo) Records described in subsection (f) of Section
23 3-5-1 of the Unified Code of Corrections.

24 (pp) Any and all information regarding burials,
25 interments, or entombments of human remains as required to
26 be reported to the Department of Natural Resources

1 pursuant either to the Archaeological and Paleontological
2 Resources Protection Act or the Human Remains Protection
3 Act.

4 (qq) Reports described in subsection (e) of Section
5 16-15 of the Abortion Care Clinical Training Program Act.

6 (rr) Information obtained by a certified local health
7 department under the Access to Public Health Data Act.

8 (ss) For a request directed to a public body that is
9 also a HIPAA-covered entity, all information that is
10 protected health information, including demographic
11 information, that may be contained within or extracted
12 from any record held by the public body in compliance with
13 State and federal medical privacy laws and regulations,
14 including, but not limited to, the Health Insurance
15 Portability and Accountability Act and its regulations, 45
16 CFR Parts 160 and 164. As used in this paragraph,
17 "HIPAA-covered entity" has the meaning given to the term
18 "covered entity" in 45 CFR 160.103 and "protected health
19 information" has the meaning given to that term in 45 CFR
20 160.103.

21 (tt) Proposals or bids submitted by engineering
22 consultants in response to requests for proposal or other
23 competitive bidding requests by the Department of
24 Transportation or the Illinois Toll Highway Authority.

25 (uu) Information submitted to a Chief County
26 Assessment Officer that is exempt from disclosure under

1 Section 15-172 of the Property Tax Code.

2 (1.5) Any information exempt from disclosure under the
3 Judicial Privacy Act shall be redacted from public records
4 prior to disclosure under this Act.

5 (2) A public record that is not in the possession of a
6 public body but is in the possession of a party with whom the
7 agency has contracted to perform a governmental function on
8 behalf of the public body, and that directly relates to the
9 governmental function and is not otherwise exempt under this
10 Act, shall be considered a public record of the public body,
11 for purposes of this Act.

12 (3) This Section does not authorize withholding of
13 information or limit the availability of records to the
14 public, except as stated in this Section or otherwise provided
15 in this Act.

16 (Source: P.A. 102-38, eff. 6-25-21; 102-558, eff. 8-20-21;
17 102-694, eff. 1-7-22; 102-752, eff. 5-6-22; 102-753, eff.
18 1-1-23; 102-776, eff. 1-1-23; 102-791, eff. 5-13-22; 102-982,
19 eff. 7-1-23; 102-1055, eff. 6-10-22; 103-154, eff. 6-30-23;
20 103-423, eff. 1-1-24; 103-446, eff. 8-4-23; 103-462, eff.
21 8-4-23; 103-540, eff. 1-1-24; 103-554, eff. 1-1-24; 103-605,
22 eff. 7-1-24; 103-865, eff. 1-1-25.)

23 (Text of Section after amendment by P.A. 104-300)

24 Sec. 7. Exemptions.

25 (1) When a request is made to inspect or copy a public

1 record that contains information that is exempt from
2 disclosure under this Section, but also contains information
3 that is not exempt from disclosure, the public body may elect
4 to redact the information that is exempt. The public body
5 shall make the remaining information available for inspection
6 and copying. Subject to this requirement, the following shall
7 be exempt from inspection and copying:

8 (a) Records created or compiled by a State public
9 defender agency or commission subject to the State Public
10 Defender Act that contain: individual client identity;
11 individual case file information; individual investigation
12 records and other records that are otherwise subject to
13 attorney-client privilege; records that would not be
14 discoverable in litigation; records under Section 2.15;
15 training materials; records related to attorney
16 consultation and representation strategy; or any of the
17 above concerning clients of county public defenders or
18 other defender agencies and firms. This exclusion does not
19 apply to deidentified, aggregated, administrative records,
20 such as general case processing and workload information.

21 (a-5) Information specifically prohibited from
22 disclosure by federal or State law or rules and
23 regulations implementing federal or State law.

24 (b) Private information, unless disclosure is required
25 by another provision of this Act, a State or federal law,
26 or a court order.

1 (b-5) Files, documents, and other data or databases
2 maintained by one or more law enforcement agencies and
3 specifically designed to provide information to one or
4 more law enforcement agencies regarding the physical or
5 mental status of one or more individual subjects.

6 (c) Personal information contained within public
7 records, the disclosure of which would constitute a
8 clearly unwarranted invasion of personal privacy, unless
9 the disclosure is consented to in writing by the
10 individual subjects of the information. "Unwarranted
11 invasion of personal privacy" means the disclosure of
12 information that is highly personal or objectionable to a
13 reasonable person and in which the subject's right to
14 privacy outweighs any legitimate public interest in
15 obtaining the information. The disclosure of information
16 that bears on the public duties of public employees and
17 officials shall not be considered an invasion of personal
18 privacy.

19 (d) Records in the possession of any public body
20 created in the course of administrative enforcement
21 proceedings, and any law enforcement or correctional
22 agency for law enforcement purposes, but only to the
23 extent that disclosure would:

24 (i) interfere with pending or actually and
25 reasonably contemplated law enforcement proceedings
26 conducted by any law enforcement or correctional

1 agency that is the recipient of the request;

2 (ii) interfere with active administrative
3 enforcement proceedings conducted by the public body
4 that is the recipient of the request;

5 (iii) create a substantial likelihood that a
6 person will be deprived of a fair trial or an impartial
7 hearing;

8 (iv) unavoidably disclose the identity of a
9 confidential source, confidential information
10 furnished only by the confidential source, or persons
11 who file complaints with or provide information to
12 administrative, investigative, law enforcement, or
13 penal agencies; except that the identities of
14 witnesses to traffic crashes, traffic crash reports,
15 and rescue reports shall be provided by agencies of
16 local government, except when disclosure would
17 interfere with an active criminal investigation
18 conducted by the agency that is the recipient of the
19 request;

20 (v) disclose unique or specialized investigative
21 techniques other than those generally used and known
22 or disclose internal documents of correctional
23 agencies related to detection, observation, or
24 investigation of incidents of crime or misconduct, and
25 disclosure would result in demonstrable harm to the
26 agency or public body that is the recipient of the

1 request;

2 (vi) endanger the life or physical safety of law
3 enforcement personnel or any other person; or

4 (vii) obstruct an ongoing criminal investigation
5 by the agency that is the recipient of the request.

6 (d-5) A law enforcement record created for law
7 enforcement purposes and contained in a shared electronic
8 record management system if the law enforcement agency
9 that is the recipient of the request did not create the
10 record, did not participate in or have a role in any of the
11 events which are the subject of the record, and only has
12 access to the record through the shared electronic record
13 management system.

14 (d-6) Records contained in the Officer Professional
15 Conduct Database under Section 9.2 of the Illinois Police
16 Training Act, except to the extent authorized under that
17 Section. This includes the documents supplied to the
18 Illinois Law Enforcement Training Standards Board from the
19 Illinois State Police and Illinois State Police Merit
20 Board.

21 (d-7) Information gathered or records created from the
22 use of automatic license plate readers in connection with
23 Section 2-130 of the Illinois Vehicle Code.

24 (e) Records that relate to or affect the security of
25 correctional institutions and detention facilities.

26 (e-5) Records requested by persons committed to the

1 Department of Corrections, Department of Human Services
2 Division of Mental Health, or a county jail if those
3 materials are available in the library of the correctional
4 institution or facility or jail where the inmate is
5 confined.

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9 materials include records from staff members' personnel
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22 person or the risk of an escape from a jail or correctional
23 institution or facility.

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2 victim or the victim's family, including, but not limited
3 to, a victim's home address, home telephone number, work
4 or school address, work telephone number, social security
5 number, or any other identifying information, except as
6 may be relevant to a requester's current or potential case
7 or claim.

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17 memoranda, and other records in which opinions are
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19 that a specific record or relevant portion of a record
20 shall not be exempt when the record is publicly cited and
21 identified by the head of the public body. The exemption
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23 records of officers and agencies of the General Assembly
24 that pertain to the preparation of legislative documents.

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26 information obtained from a person or business where the

1 trade secrets or commercial or financial information are
2 furnished under a claim that they are proprietary,
3 privileged, or confidential, and that disclosure of the
4 trade secrets or commercial or financial information would
5 cause competitive harm to the person or business, and only
6 insofar as the claim directly applies to the records
7 requested.

8 The information included under this exemption includes
9 all trade secrets and commercial or financial information
10 obtained by a public body, including a public pension
11 fund, from a private equity fund or a privately held
12 company within the investment portfolio of a private
13 equity fund as a result of either investing or evaluating
14 a potential investment of public funds in a private equity
15 fund. The exemption contained in this item does not apply
16 to the aggregate financial performance information of a
17 private equity fund, nor to the identity of the fund's
18 managers or general partners. The exemption contained in
19 this item does not apply to the identity of a privately
20 held company within the investment portfolio of a private
21 equity fund, unless the disclosure of the identity of a
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5 is made. Information prepared by or for the body in
6 preparation of a bid solicitation shall be exempt until an
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9 designs, drawings, and research data obtained or produced
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19 (j) The following information pertaining to
20 educational matters:

21 (i) test questions, scoring keys, and other
22 examination data used to administer an academic
23 examination;

24 (ii) information received by a primary or
25 secondary school, college, or university under its
26 procedures for the evaluation of faculty members by

1 their academic peers;

2 (iii) information concerning a school or
3 university's adjudication of student disciplinary
4 cases, but only to the extent that disclosure would
5 unavoidably reveal the identity of the student; and

6 (iv) course materials or research materials used
7 by faculty members.

8 (k) Architects' plans, engineers' technical
9 submissions, and other construction related technical
10 documents for projects not constructed or developed in
11 whole or in part with public funds and the same for
12 projects constructed or developed with public funds,
13 including, but not limited to, power generating and
14 distribution stations and other transmission and
15 distribution facilities, water treatment facilities,
16 airport facilities, sport stadiums, convention centers,
17 and all government owned, operated, or occupied buildings,
18 but only to the extent that disclosure would compromise
19 security.

20 (1) Minutes of meetings of public bodies closed to the
21 public as provided in the Open Meetings Act until the
22 public body makes the minutes available to the public
23 under Section 2.06 of the Open Meetings Act.

24 (m) Communications between a public body and an
25 attorney or auditor representing the public body that
26 would not be subject to discovery in litigation, and

1 materials prepared or compiled by or for a public body in
2 anticipation of a criminal, civil, or administrative
3 proceeding upon the request of an attorney advising the
4 public body, and materials prepared or compiled with
5 respect to internal audits of public bodies.

6 (n) Records relating to a public body's adjudication
7 of employee grievances or disciplinary cases; however,
8 this exemption shall not extend to the final outcome of
9 cases in which discipline is imposed.

10 (o) Administrative or technical information associated
11 with automated data processing operations, including, but
12 not limited to, software, operating protocols, computer
13 program abstracts, file layouts, source listings, object
14 modules, load modules, user guides, documentation
15 pertaining to all logical and physical design of
16 computerized systems, employee manuals, and any other
17 information that, if disclosed, would jeopardize the
18 security of the system or its data or the security of
19 materials exempt under this Section.

20 (p) Records relating to collective negotiating matters
21 between public bodies and their employees or
22 representatives, except that any final contract or
23 agreement shall be subject to inspection and copying.

24 (q) Test questions, scoring keys, and other
25 examination data used to determine the qualifications of
26 an applicant for a license or employment.

1 (r) The records, documents, and information relating
2 to real estate purchase negotiations until those
3 negotiations have been completed or otherwise terminated.
4 With regard to a parcel involved in a pending or actually
5 and reasonably contemplated eminent domain proceeding
6 under the Eminent Domain Act, records, documents, and
7 information relating to that parcel shall be exempt except
8 as may be allowed under discovery rules adopted by the
9 Illinois Supreme Court. The records, documents, and
10 information relating to a real estate sale shall be exempt
11 until a sale is consummated.

12 (s) Any and all proprietary information and records
13 related to the operation of an intergovernmental risk
14 management association or self-insurance pool or jointly
15 self-administered health and accident cooperative or pool.
16 Insurance or self-insurance (including any
17 intergovernmental risk management association or
18 self-insurance pool) claims, loss or risk management
19 information, records, data, advice, or communications.

20 (t) Information contained in or related to
21 examination, operating, or condition reports prepared by,
22 on behalf of, or for the use of a public body responsible
23 for the regulation or supervision of financial
24 institutions, insurance companies, or pharmacy benefit
25 managers, unless disclosure is otherwise required by State
26 law.

1 (u) Information that would disclose or might lead to
2 the disclosure of secret or confidential information,
3 codes, algorithms, programs, or private keys intended to
4 be used to create electronic signatures under the Uniform
5 Electronic Transactions Act.

6 (v) Vulnerability assessments, security measures, and
7 response policies or plans that are designed to identify,
8 prevent, or respond to potential attacks upon a
9 community's population or systems, facilities, or
10 installations, but only to the extent that disclosure
11 could reasonably be expected to expose the vulnerability
12 or jeopardize the effectiveness of the measures, policies,
13 or plans, or the safety of the personnel who implement
14 them or the public. Information exempt under this item may
15 include such things as details pertaining to the
16 mobilization or deployment of personnel or equipment, to
17 the operation of communication systems or protocols, to
18 cybersecurity vulnerabilities, or to tactical operations.

19 (w) (Blank).

20 (x) Maps and other records regarding the location or
21 security of generation, transmission, distribution,
22 storage, gathering, treatment, or switching facilities
23 owned by a utility, by a power generator, or by the
24 Illinois Power Agency.

25 (y) Information contained in or related to proposals,
26 bids, or negotiations related to electric power

1 procurement under Section 1-75 of the Illinois Power
2 Agency Act and Section 16-111.5 of the Public Utilities
3 Act that is determined to be confidential and proprietary
4 by the Illinois Power Agency or by the Illinois Commerce
5 Commission.

6 (z) Information about students exempted from
7 disclosure under Section 10-20.38 or 34-18.29 of the
8 School Code, and information about undergraduate students
9 enrolled at an institution of higher education exempted
10 from disclosure under Section 25 of the Illinois Credit
11 Card Marketing Act of 2009.

12 (aa) Information the disclosure of which is exempted
13 under the Viatical Settlements Act of 2009.

14 (bb) Records and information provided to a mortality
15 review team and records maintained by a mortality review
16 team appointed under the Department of Juvenile Justice
17 Mortality Review Team Act.

18 (cc) Information regarding interments, entombments, or
19 inurnments of human remains that are submitted to the
20 Cemetery Oversight Database under the Cemetery Care Act or
21 the Cemetery Oversight Act, whichever is applicable.

22 (dd) Correspondence and records (i) that may not be
23 disclosed under Section 11-9 of the Illinois Public Aid
24 Code or (ii) that pertain to appeals under Section 11-8 of
25 the Illinois Public Aid Code.

26 (ee) The names, addresses, or other personal

1 information of persons who are minors and are also
2 participants and registrants in programs of park
3 districts, forest preserve districts, conservation
4 districts, recreation agencies, and special recreation
5 associations.

6 (ff) The names, addresses, or other personal
7 information of participants and registrants in programs of
8 park districts, forest preserve districts, conservation
9 districts, recreation agencies, and special recreation
10 associations where such programs are targeted primarily to
11 minors.

12 (gg) Confidential information described in Section
13 1-100 of the Illinois Independent Tax Tribunal Act of
14 2012.

15 (hh) The report submitted to the State Board of
16 Education by the School Security and Standards Task Force
17 under item (8) of subsection (d) of Section 2-3.160 of the
18 School Code and any information contained in that report.

19 (ii) Records requested by persons committed to or
20 detained by the Department of Human Services under the
21 Sexually Violent Persons Commitment Act or committed to
22 the Department of Corrections under the Sexually Dangerous
23 Persons Act if those materials: (i) are available in the
24 library of the facility where the individual is confined;
25 (ii) include records from staff members' personnel files,
26 staff rosters, or other staffing assignment information;

1 or (iii) are available through an administrative request
2 to the Department of Human Services or the Department of
3 Corrections.

4 (jj) Confidential information described in Section
5 5-535 of the Civil Administrative Code of Illinois.

6 (kk) The public body's credit card numbers, debit card
7 numbers, bank account numbers, Federal Employer
8 Identification Number, security code numbers, passwords,
9 and similar account information, the disclosure of which
10 could result in identity theft or impersonation or defrauding
11 of a governmental entity or a person.

12 (ll) Records concerning the work of the threat
13 assessment team of a school district, including, but not
14 limited to, any threat assessment procedure under the
15 School Safety Drill Act and any information contained in
16 the procedure.

17 (mm) Information prohibited from being disclosed under
18 subsections (a) and (b) of Section 15 of the Student
19 Confidential Reporting Act.

20 (nn) Proprietary information submitted to the
21 Environmental Protection Agency under the Drug Take-Back
22 Act.

23 (oo) Records described in subsection (f) of Section
24 3-5-1 of the Unified Code of Corrections.

25 (pp) Any and all information regarding burials,
26 interments, or entombments of human remains as required to

1 be reported to the Department of Natural Resources
2 pursuant either to the Archaeological and Paleontological
3 Resources Protection Act or the Human Remains Protection
4 Act.

5 (qq) Reports described in subsection (e) of Section
6 16-15 of the Abortion Care Clinical Training Program Act.

7 (rr) Information obtained by a certified local health
8 department under the Access to Public Health Data Act.

9 (ss) For a request directed to a public body that is
10 also a HIPAA-covered entity, all information that is
11 protected health information, including demographic
12 information, that may be contained within or extracted
13 from any record held by the public body in compliance with
14 State and federal medical privacy laws and regulations,
15 including, but not limited to, the Health Insurance
16 Portability and Accountability Act and its regulations, 45
17 CFR Parts 160 and 164. As used in this paragraph,
18 "HIPAA-covered entity" has the meaning given to the term
19 "covered entity" in 45 CFR 160.103 and "protected health
20 information" has the meaning given to that term in 45 CFR
21 160.103.

22 (tt) Proposals or bids submitted by engineering
23 consultants in response to requests for proposal or other
24 competitive bidding requests by the Department of
25 Transportation or the Illinois Toll Highway Authority.

26 (uu) Information submitted to a Chief County

1 Assessment Officer that is exempt from disclosure under
2 Section 15-172 of the Property Tax Code.

3 (1.5) Any information exempt from disclosure under the
4 Judicial Privacy Act shall be redacted from public records
5 prior to disclosure under this Act.

6 (2) A public record that is not in the possession of a
7 public body but is in the possession of a party with whom the
8 agency has contracted to perform a governmental function on
9 behalf of the public body, and that directly relates to the
10 governmental function and is not otherwise exempt under this
11 Act, shall be considered a public record of the public body,
12 for purposes of this Act.

13 (3) This Section does not authorize withholding of
14 information or limit the availability of records to the
15 public, except as stated in this Section or otherwise provided
16 in this Act.

17 (Source: P.A. 103-154, eff. 6-30-23; 103-423, eff. 1-1-24;
18 103-446, eff. 8-4-23; 103-462, eff. 8-4-23; 103-540, eff.
19 1-1-24; 103-554, eff. 1-1-24; 103-605, eff. 7-1-24; 103-865,
20 eff. 1-1-25; 104-300, eff. 1-1-27.)

21 Section 10. The Property Tax Code is amended by changing
22 Section 15-172 as follows:

23 (35 ILCS 200/15-172)

24 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze

1 Homestead Exemption.

2 (a) This Section may be cited as the Low-Income Senior
3 Citizens Assessment Freeze Homestead Exemption.

4 (b) As used in this Section:

5 "Applicant" means an individual who has filed an
6 application under this Section.

7 "Base amount" means the base year equalized assessed value
8 of the residence plus the first year's equalized assessed
9 value of any added improvements which increased the assessed
10 value of the residence after the base year.

11 "Base year" means the taxable year prior to the taxable
12 year for which the applicant first qualifies and applies for
13 the exemption provided that in the prior taxable year the
14 property was improved with a permanent structure that was
15 occupied as a residence by the applicant who was liable for
16 paying real property taxes on the property and who was either
17 (i) an owner of record of the property or had legal or
18 equitable interest in the property as evidenced by a written
19 instrument or (ii) had a legal or equitable interest as a
20 lessee in the parcel of property that was single family
21 residence. If in any subsequent taxable year for which the
22 applicant applies and qualifies for the exemption the
23 equalized assessed value of the residence is less than the
24 equalized assessed value in the existing base year (provided
25 that such equalized assessed value is not based on an assessed
26 value that results from a temporary irregularity in the

1 property that reduces the assessed value for one or more
2 taxable years), then that subsequent taxable year shall become
3 the base year until a new base year is established under the
4 terms of this paragraph. For taxable year 1999 only, the Chief
5 County Assessment Officer shall review (i) all taxable years
6 for which the applicant applied and qualified for the
7 exemption and (ii) the existing base year. The assessment
8 officer shall select as the new base year the year with the
9 lowest equalized assessed value. An equalized assessed value
10 that is based on an assessed value that results from a
11 temporary irregularity in the property that reduces the
12 assessed value for one or more taxable years shall not be
13 considered the lowest equalized assessed value. The selected
14 year shall be the base year for taxable year 1999 and
15 thereafter until a new base year is established under the
16 terms of this paragraph.

17 "Chief County Assessment Officer" means the County
18 Assessor or Supervisor of Assessments of the county in which
19 the property is located.

20 "Equalized assessed value" means the assessed value as
21 equalized by the Illinois Department of Revenue.

22 "Household" means the applicant, the spouse of the
23 applicant, and all persons using the residence of the
24 applicant as their principal place of residence.

25 "Household income" means the combined income of the
26 members of a household for the calendar year preceding the

1 taxable year.

2 "Income" has the same meaning as provided in Section 3.07
3 of the Senior Citizens and Persons with Disabilities Property
4 Tax Relief Act, except that, beginning in assessment year
5 2001, "income" does not include veteran's benefits.

6 "Internal Revenue Code of 1986" means the United States
7 Internal Revenue Code of 1986 or any successor law or laws
8 relating to federal income taxes in effect for the year
9 preceding the taxable year.

10 "Life care facility that qualifies as a cooperative" means
11 a facility as defined in Section 2 of the Life Care Facilities
12 Act.

13 "Maximum income limitation" means:

- 14 (1) \$35,000 prior to taxable year 1999;
- 15 (2) \$40,000 in taxable years 1999 through 2003;
- 16 (3) \$45,000 in taxable years 2004 through 2005;
- 17 (4) \$50,000 in taxable years 2006 and 2007;
- 18 (5) \$55,000 in taxable years 2008 through 2016;
- 19 (6) for taxable year 2017, (i) \$65,000 for qualified
20 property located in a county with 3,000,000 or more
21 inhabitants and (ii) \$55,000 for qualified property
22 located in a county with fewer than 3,000,000 inhabitants;
23 and
- 24 (7) for taxable years 2018 and thereafter, \$65,000 for
25 all qualified property.

26 As an alternative income valuation, a homeowner who is

1 enrolled in any of the following programs may be presumed to
2 have household income that does not exceed the maximum income
3 limitation for that tax year as required by this Section: Aid
4 to the Aged, Blind or Disabled (AABD) Program or the
5 Supplemental Nutrition Assistance Program (SNAP), both of
6 which are administered by the Department of Human Services;
7 the Low Income Home Energy Assistance Program (LIHEAP), which
8 is administered by the Department of Commerce and Economic
9 Opportunity; The Benefit Access program, which is administered
10 by the Department on Aging; and the Senior Citizens Real
11 Estate Tax Deferral Program.

12 A chief county assessment officer may indicate that he or
13 she has verified an applicant's income eligibility for this
14 exemption but may not report which program or programs, if
15 any, enroll the applicant. Release of personal information
16 submitted pursuant to this Section shall be deemed an
17 unwarranted invasion of personal privacy under the Freedom of
18 Information Act.

19 "Residence" means the principal dwelling place and
20 appurtenant structures used for residential purposes in this
21 State occupied on January 1 of the taxable year by a household
22 and so much of the surrounding land, constituting the parcel
23 upon which the dwelling place is situated, as is used for
24 residential purposes. If the Chief County Assessment Officer
25 has established a specific legal description for a portion of
26 property constituting the residence, then that portion of

1 property shall be deemed the residence for the purposes of
2 this Section.

3 "Taxable year" means the calendar year during which ad
4 valorem property taxes payable in the next succeeding year are
5 levied.

6 (c) Beginning in taxable year 1994, a low-income senior
7 citizens assessment freeze homestead exemption is granted for
8 real property that is improved with a permanent structure that
9 is occupied as a residence by an applicant who (i) is 65 years
10 of age or older during the taxable year, (ii) has a household
11 income that does not exceed the maximum income limitation,
12 (iii) is liable for paying real property taxes on the
13 property, and (iv) is an owner of record of the property or has
14 a legal or equitable interest in the property as evidenced by a
15 written instrument. This homestead exemption shall also apply
16 to a leasehold interest in a parcel of property improved with a
17 permanent structure that is a single family residence that is
18 occupied as a residence by a person who (i) is 65 years of age
19 or older during the taxable year, (ii) has a household income
20 that does not exceed the maximum income limitation, (iii) has
21 a legal or equitable ownership interest in the property as
22 lessee, and (iv) is liable for the payment of real property
23 taxes on that property.

24 In counties of 3,000,000 or more inhabitants, the amount
25 of the exemption for all taxable years is the equalized
26 assessed value of the residence in the taxable year for which

1 application is made minus the base amount. In all other
2 counties, the amount of the exemption is as follows: (i)
3 through taxable year 2005 and for taxable year 2007 and
4 thereafter, the amount of this exemption shall be the
5 equalized assessed value of the residence in the taxable year
6 for which application is made minus the base amount; and (ii)
7 for taxable year 2006, the amount of the exemption is as
8 follows:

9 (1) For an applicant who has a household income of
10 \$45,000 or less, the amount of the exemption is the
11 equalized assessed value of the residence in the taxable
12 year for which application is made minus the base amount.

13 (2) For an applicant who has a household income
14 exceeding \$45,000 but not exceeding \$46,250, the amount of
15 the exemption is (i) the equalized assessed value of the
16 residence in the taxable year for which application is
17 made minus the base amount (ii) multiplied by 0.8.

18 (3) For an applicant who has a household income
19 exceeding \$46,250 but not exceeding \$47,500, the amount of
20 the exemption is (i) the equalized assessed value of the
21 residence in the taxable year for which application is
22 made minus the base amount (ii) multiplied by 0.6.

23 (4) For an applicant who has a household income
24 exceeding \$47,500 but not exceeding \$48,750, the amount of
25 the exemption is (i) the equalized assessed value of the
26 residence in the taxable year for which application is

1 made minus the base amount (ii) multiplied by 0.4.

2 (5) For an applicant who has a household income
3 exceeding \$48,750 but not exceeding \$50,000, the amount of
4 the exemption is (i) the equalized assessed value of the
5 residence in the taxable year for which application is
6 made minus the base amount (ii) multiplied by 0.2.

7 When the applicant is a surviving spouse of an applicant
8 for a prior year for the same residence for which an exemption
9 under this Section has been granted, the base year and base
10 amount for that residence are the same as for the applicant for
11 the prior year.

12 Each year at the time the assessment books are certified
13 to the County Clerk, the Board of Review or Board of Appeals
14 shall give to the County Clerk a list of the assessed values of
15 improvements on each parcel qualifying for this exemption that
16 were added after the base year for this parcel and that
17 increased the assessed value of the property.

18 In the case of land improved with an apartment building
19 owned and operated as a cooperative or a building that is a
20 life care facility that qualifies as a cooperative, the
21 maximum reduction from the equalized assessed value of the
22 property is limited to the sum of the reductions calculated
23 for each unit occupied as a residence by a person or persons
24 (i) 65 years of age or older, (ii) with a household income that
25 does not exceed the maximum income limitation, (iii) who is
26 liable, by contract with the owner or owners of record, for

1 paying real property taxes on the property, and (iv) who is an
2 owner of record of a legal or equitable interest in the
3 cooperative apartment building, other than a leasehold
4 interest. In the instance of a cooperative where a homestead
5 exemption has been granted under this Section, the cooperative
6 association or its management firm shall credit the savings
7 resulting from that exemption only to the apportioned tax
8 liability of the owner who qualified for the exemption. Any
9 person who willfully refuses to credit that savings to an
10 owner who qualifies for the exemption is guilty of a Class B
11 misdemeanor.

12 When a homestead exemption has been granted under this
13 Section and an applicant then becomes a resident of a facility
14 licensed under the Assisted Living and Shared Housing Act, the
15 Nursing Home Care Act, the Specialized Mental Health
16 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
17 the MC/DD Act, the exemption shall be granted in subsequent
18 years so long as the residence (i) continues to be occupied by
19 the qualified applicant's spouse or (ii) if remaining
20 unoccupied, is still owned by the qualified applicant for the
21 homestead exemption.

22 Beginning January 1, 1997, when an individual dies who
23 would have qualified for an exemption under this Section, and
24 the surviving spouse does not independently qualify for this
25 exemption because of age, the exemption under this Section
26 shall be granted to the surviving spouse for the taxable year

1 preceding and the taxable year of the death, provided that,
2 except for age, the surviving spouse meets all other
3 qualifications for the granting of this exemption for those
4 years.

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

8 For taxable year 1994 only, in counties having less than
9 3,000,000 inhabitants, to receive the exemption, a person
10 shall submit an application by February 15, 1995 to the Chief
11 County Assessment Officer of the county in which the property
12 is located. In counties having 3,000,000 or more inhabitants,
13 for taxable year 1994 and all subsequent taxable years, to
14 receive the exemption, a person may submit an application to
15 the Chief County Assessment Officer of the county in which the
16 property is located during such period as may be specified by
17 the Chief County Assessment Officer. The Chief County
18 Assessment Officer in counties of 3,000,000 or more
19 inhabitants shall annually give notice of the application
20 period by mail or by publication. In counties having less than
21 3,000,000 inhabitants, beginning with taxable year 1995 and
22 thereafter, to receive the exemption, a person shall submit an
23 application by July 1 of each taxable year to the Chief County
24 Assessment Officer of the county in which the property is
25 located. A county may, by ordinance, establish a date for
26 submission of applications that is different than July 1. The

1 applicant shall submit with the application an affidavit of
2 the applicant's total household income, age, marital status
3 (and if married the name and address of the applicant's
4 spouse, if known), and principal dwelling place of members of
5 the household on January 1 of the taxable year. The Department
6 shall establish, by rule, a method for verifying the accuracy
7 of affidavits filed by applicants under this Section, and the
8 Chief County Assessment Officer may conduct audits of any
9 taxpayer claiming an exemption under this Section to verify
10 that the taxpayer is eligible to receive the exemption. Each
11 application shall contain or be verified by a written
12 declaration that it is made under the penalties of perjury. A
13 taxpayer's signing a fraudulent application under this Act is
14 perjury, as defined in Section 32-2 of the Criminal Code of
15 2012. The applications shall be clearly marked as applications
16 for the Low-Income Senior Citizens Assessment Freeze Homestead
17 Exemption and must contain a notice that any taxpayer who
18 receives the exemption is subject to an audit by the Chief
19 County Assessment Officer.

20 Notwithstanding any other provision of law, the Chief
21 County Assessment Officer in a county with 3,000,000 or more
22 inhabitants may allow applicants to voluntarily provide to the
23 Chief County Assessment Officer the full social security
24 numbers or individual taxpayer identification numbers, as
25 applicable, for all members of the applicant's household. If,
26 in a county with 3,000,000 or more inhabitants, the applicant

1 provides the Chief County Assessment Officer with the full
2 social security numbers or individual taxpayer identification
3 numbers for all members of the applicant's household, then, in
4 subsequent taxable years, the Chief County Assessment Officer
5 may renew the exemption under this Section without a new
6 application if the Chief County Assessment Officer is able to
7 confirm both that (i) the applicant remains eligible for the
8 Senior Citizen Homestead Exemption under Section 15-170 for
9 the applicable property and (ii) the applicant's household
10 income does not exceed the maximum income limitation under
11 this Section. A Chief County Assessment Officer who renews an
12 exemption under this paragraph without an annual application
13 shall notify the applicant of both the decision to renew the
14 exemption and the applicant's ongoing duty to report changes
15 in the applicant's eligibility. If a Chief County Assessment
16 Officer who receives an applicant's social security number or
17 tax identification number under this paragraph is unable to
18 verify that the applicant remains eligible for the exemption
19 under this Section, then the Chief County Assessment Officer
20 shall notify the applicant of that fact and shall provide the
21 applicant with an opportunity to demonstrate the applicant's
22 eligibility.

23 Notwithstanding any other provision to the contrary, in
24 counties having fewer than 3,000,000 inhabitants, if an
25 applicant fails to file the application required by this
26 Section in a timely manner and this failure to file is due to a

1 mental or physical condition sufficiently severe so as to
2 render the applicant incapable of filing the application in a
3 timely manner, the Chief County Assessment Officer may extend
4 the filing deadline for a period of 30 days after the applicant
5 regains the capability to file the application, but in no case
6 may the filing deadline be extended beyond 3 months of the
7 original filing deadline. In order to receive the extension
8 provided in this paragraph, the applicant shall provide the
9 Chief County Assessment Officer with a signed statement from
10 the applicant's physician, advanced practice registered nurse,
11 or physician assistant stating the nature and extent of the
12 condition, that, in the physician's, advanced practice
13 registered nurse's, or physician assistant's opinion, the
14 condition was so severe that it rendered the applicant
15 incapable of filing the application in a timely manner, and
16 the date on which the applicant regained the capability to
17 file the application.

18 Beginning January 1, 1998, notwithstanding any other
19 provision to the contrary, in counties having fewer than
20 3,000,000 inhabitants, if an applicant fails to file the
21 application required by this Section in a timely manner and
22 this failure to file is due to a mental or physical condition
23 sufficiently severe so as to render the applicant incapable of
24 filing the application in a timely manner, the Chief County
25 Assessment Officer may extend the filing deadline for a period
26 of 3 months. In order to receive the extension provided in this

1 paragraph, the applicant shall provide the Chief County
2 Assessment Officer with a signed statement from the
3 applicant's physician, advanced practice registered nurse, or
4 physician assistant stating the nature and extent of the
5 condition, and that, in the physician's, advanced practice
6 registered nurse's, or physician assistant's opinion, the
7 condition was so severe that it rendered the applicant
8 incapable of filing the application in a timely manner.

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

23 For purposes of this Section, a person who will be 65 years
24 of age during the current taxable year shall be eligible to
25 apply for the homestead exemption during that taxable year.
26 Application shall be made during the application period in

1 effect for the county of his or her residence.

2 The Chief County Assessment Officer may determine the
3 eligibility of a life care facility that qualifies as a
4 cooperative to receive the benefits provided by this Section
5 by use of an affidavit, application, visual inspection,
6 questionnaire, or other reasonable method in order to insure
7 that the tax savings resulting from the exemption are credited
8 by the management firm to the apportioned tax liability of
9 each qualifying resident. The Chief County Assessment Officer
10 may request reasonable proof that the management firm has so
11 credited that exemption.

12 Except as provided in this Section, all information
13 received by the Chief County Assessment Officer ~~chief county~~
14 ~~assessment officer~~ or the Department from applications filed
15 under this Section, or from any investigation conducted under
16 the provisions of this Section, shall be confidential and
17 privileged, shall be exempt from disclosure under the Freedom
18 of Information Act, and shall not be divulged to any person or
19 agency, except as necessary to determine eligibility for the
20 exemption under this Section. ~~, except for official purposes or~~
21 ~~pursuant to official procedures for collection of any State or~~
22 ~~local tax or enforcement of any civil or criminal penalty or~~
23 ~~sanction imposed by this Act or by any statute or ordinance~~
24 ~~imposing a State or local tax.~~ Any person who divulges any such
25 information in any manner, except in accordance with this
26 Section or with a proper judicial order, is guilty of a Class A

1 misdemeanor.

2 Nothing contained in this Section shall prevent the
3 Director or chief county assessment officer from publishing or
4 making available reasonable statistics concerning the
5 operation of the exemption contained in this Section in which
6 the contents of claims are grouped into aggregates in such a
7 way that information contained in any individual claim shall
8 not be disclosed.

9 Notwithstanding any other provision of law, for taxable
10 year 2017 and thereafter, in counties of 3,000,000 or more
11 inhabitants, the amount of the exemption shall be the greater
12 of (i) the amount of the exemption otherwise calculated under
13 this Section or (ii) \$2,000.

14 (c-5) Notwithstanding any other provision of law, each
15 chief county assessment officer may approve this exemption for
16 the 2020 taxable year, without application, for any property
17 that was approved for this exemption for the 2019 taxable
18 year, provided that:

19 (1) the county board has declared a local disaster as
20 provided in the Illinois Emergency Management Agency Act
21 related to the COVID-19 public health emergency;

22 (2) the owner of record of the property as of January
23 1, 2020 is the same as the owner of record of the property
24 as of January 1, 2019;

25 (3) the exemption for the 2019 taxable year has not
26 been determined to be an erroneous exemption as defined by

1 this Code; and

2 (4) the applicant for the 2019 taxable year has not
3 asked for the exemption to be removed for the 2019 or 2020
4 taxable years.

5 Nothing in this subsection shall preclude or impair the
6 authority of a chief county assessment officer to conduct
7 audits of any taxpayer claiming an exemption under this
8 Section to verify that the taxpayer is eligible to receive the
9 exemption as provided elsewhere in this Section.

10 (c-10) Notwithstanding any other provision of law, each
11 chief county assessment officer may approve this exemption for
12 the 2021 taxable year, without application, for any property
13 that was approved for this exemption for the 2020 taxable
14 year, if:

15 (1) the county board has declared a local disaster as
16 provided in the Illinois Emergency Management Agency Act
17 related to the COVID-19 public health emergency;

18 (2) the owner of record of the property as of January
19 1, 2021 is the same as the owner of record of the property
20 as of January 1, 2020;

21 (3) the exemption for the 2020 taxable year has not
22 been determined to be an erroneous exemption as defined by
23 this Code; and

24 (4) the taxpayer for the 2020 taxable year has not
25 asked for the exemption to be removed for the 2020 or 2021
26 taxable years.

1 Nothing in this subsection shall preclude or impair the
2 authority of a chief county assessment officer to conduct
3 audits of any taxpayer claiming an exemption under this
4 Section to verify that the taxpayer is eligible to receive the
5 exemption as provided elsewhere in this Section.

6 (d) Each Chief County Assessment Officer shall annually
7 publish a notice of availability of the exemption provided
8 under this Section. The notice shall be published at least 60
9 days but no more than 75 days prior to the date on which the
10 application must be submitted to the Chief County Assessment
11 Officer of the county in which the property is located. The
12 notice shall appear in a newspaper of general circulation in
13 the county.

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

17 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
18 102-895, eff. 5-23-22.)

19 Section 95. No acceleration or delay. Where this Act makes
20 changes in a statute that is represented in this Act by text
21 that is not yet or no longer in effect (for example, a Section
22 represented by multiple versions), the use of that text does
23 not accelerate or delay the taking effect of (i) the changes
24 made by this Act or (ii) provisions derived from any other
25 Public Act.