



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5200

Introduced 2/10/2026, by Rep. Angelica Guerrero-Cuellar

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-190 new

Amends the Property Tax Code. Provides that a homestead exemption is granted for property that (i) is located in a county with 1,000,000 or more inhabitants and (ii) is owned and occupied as a principal residence during the taxable year by a qualified municipal worker. Provides that the amount of the homestead exemption shall be a reduction from the equalized assessed value of the property in an amount equal to 5% of the equalized assessed value of the property. Effective immediately.

LRB104 20268 HLH 33719 b

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 adding
5 Section 15-190 as follows:

6 (35 ILCS 200/15-190 new)

7 Sec. 15-190. Municipal worker homestead exemption.

8 (a) Beginning in taxable year 2027, a homestead exemption
9 is granted for property that (i) is located in a county with
10 1,000,000 or more inhabitants and (ii) is owned and occupied
11 as a principal residence during the taxable year by a
12 qualified municipal worker. The amount of the homestead
13 exemption shall be a reduction from the equalized assessed
14 value of the property in an amount equal to 5% of the equalized
15 assessed value of the property.

16 (b) The assessor or chief county assessment officer may
17 determine the eligibility of property to receive the exemption
18 provided by this Section by affidavit, application, visual
19 inspection, or questionnaire or by other reasonable methods.

20 (c) The exemption under this Section is in addition to any
21 other homestead exemption provided in this Article 15.
22 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
23 reimbursement by the State is required for the implementation

1 of any mandate created by this Section.

2 (d) As used in this Section:

3 "Qualified municipal worker" means a person who is
4 employed on a full-time basis by the municipality in which the
5 property is located and who is required to reside in that
6 municipality as a condition of his or her employment.

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