

# SB1405



## 104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

SB1405

Introduced 1/31/2025, by Sen. Dale Fowler

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169.1 new

Amends the Property Tax Code. Creates a homestead exemption in the amount of a reduction of \$5,000 from the equalized assessed value of property of the surviving spouse of a police officer or firefighter who is killed in the line of duty. Effective immediately.

LRB104 03812 HLH 13836 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 adding  
5 Section 15-169.1 as follows:

6 (35 ILCS 200/15-169.1 new)

7 Sec. 15-169.1. Homestead exemption for surviving spouse of  
8 a police officer or firefighter.

9 (a) Beginning with taxable year 2026, an annual homestead  
10 exemption, limited to a reduction of \$5,000 from the equalized  
11 assessed value of the property, is granted for property that  
12 is used as a qualified residence by the surviving spouse of a  
13 police officer or firefighter who is killed in the line of duty  
14 on or after January 1, 2026, as long as the spouse holds the  
15 legal or beneficial title to the homestead, permanently  
16 resides thereon, and does not remarry. If the surviving spouse  
17 sells the property, an exemption not to exceed the amount  
18 granted from the most recent ad valorem tax roll may be  
19 transferred to his or her new residence as long as it is used  
20 as his or her primary residence and he or she does not remarry.

21 (b) If a homestead exemption is granted under this  
22 Section, and the qualifying surviving spouse subsequently  
23 becomes a resident of a facility licensed under the Nursing

1 Home Care Act or a facility operated by the United States  
2 Department of Veterans Affairs, then the exemption shall  
3 continue so long as the residence remains unoccupied but is  
4 still owned by the person who qualified for the homestead  
5 exemption.

6 (c) Each taxpayer who has been granted an exemption under  
7 this Section must reapply on an annual basis. Application must  
8 be made during the application period in effect for the county  
9 of his or her residence. The assessor or chief county  
10 assessment officer may determine the eligibility of  
11 residential property to receive the homestead exemption  
12 provided by this Section by application, visual inspection,  
13 questionnaire, or other reasonable methods. The determination  
14 must be made in accordance with guidelines established by the  
15 Department.

16 (d) As used in this Section:

17 "Firefighter" means: (i) a person who is a "firefighter"  
18 or "fireman" as defined in Sections 4-106 or 6-106 of the  
19 Illinois Pension Code; (ii) a paramedic employed by a unit of  
20 local government; or (iii) an EMT, emergency medical  
21 technician-intermediate (EMT-I), or advanced emergency medical  
22 technician (A-EMT) employed by a unit of local government.

23 "Police officer" means: a policeman, as defined in Section  
24 10-3-1 of the Illinois Municipal Code; a conservation police  
25 officer; a sheriff or deputy sheriff; or a law enforcement  
26 officer employed by the State Police, the Secretary of State,

1 or any other State agency, college, or university.

2 "Qualified residence" means real property, but less any  
3 portion of that property that is used for commercial purposes,  
4 with an equalized assessed value of less than \$250,000 that is  
5 owned and occupied as the primary residence of the surviving  
6 spouse of a police officer or firefighter killed in the line of  
7 duty, if that spouse is liable for paying real estate taxes on  
8 the property and is an owner of record of the property or has a  
9 legal or equitable interest therein, as evidenced by a written  
10 instrument. In the case of a leasehold interest in the  
11 property, the lease must be for a single family residence.  
12 Property rented for more than 6 months is presumed to be used  
13 for commercial purposes.

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.