

**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.