

HB0381



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB0381

by Rep. Sam Yingling

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. In a Section granting a Senior Citizens Assessment Freeze Homestead Exemption, provides that the maximum income limitation is \$75,000 for taxable year 2017 and thereafter. Effective immediately.

LRB100 03653 HLH 13658 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 15-172 as follows:

6 (35 ILCS 200/15-172)

7 (Text of Section before amendment by P.A. 99-581)

8 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
9 Exemption.

10 (a) This Section may be cited as the Senior Citizens
11 Assessment Freeze Homestead Exemption.

12 (b) As used in this Section:

13 "Applicant" means an individual who has filed an
14 application under this Section.

15 "Base amount" means the base year equalized assessed value
16 of the residence plus the first year's equalized assessed value
17 of any added improvements which increased the assessed value of
18 the residence after the base year.

19 "Base year" means the taxable year prior to the taxable
20 year for which the applicant first qualifies and applies for
21 the exemption provided that in the prior taxable year the
22 property was improved with a permanent structure that was
23 occupied as a residence by the applicant who was liable for

1 paying real property taxes on the property and who was either
2 (i) an owner of record of the property or had legal or
3 equitable interest in the property as evidenced by a written
4 instrument or (ii) had a legal or equitable interest as a
5 lessee in the parcel of property that was single family
6 residence. If in any subsequent taxable year for which the
7 applicant applies and qualifies for the exemption the equalized
8 assessed value of the residence is less than the equalized
9 assessed value in the existing base year (provided that such
10 equalized assessed value is not based on an assessed value that
11 results from a temporary irregularity in the property that
12 reduces the assessed value for one or more taxable years), then
13 that subsequent taxable year shall become the base year until a
14 new base year is established under the terms of this paragraph.
15 For taxable year 1999 only, the Chief County Assessment Officer
16 shall review (i) all taxable years for which the applicant
17 applied and qualified for the exemption and (ii) the existing
18 base year. The assessment officer shall select as the new base
19 year the year with the lowest equalized assessed value. An
20 equalized assessed value that is based on an assessed value
21 that results from a temporary irregularity in the property that
22 reduces the assessed value for one or more taxable years shall
23 not be considered the lowest equalized assessed value. The
24 selected year shall be the base year for taxable year 1999 and
25 thereafter until a new base year is established under the terms
26 of this paragraph.

1 "Chief County Assessment Officer" means the County
2 Assessor or Supervisor of Assessments of the county in which
3 the property is located.

4 "Equalized assessed value" means the assessed value as
5 equalized by the Illinois Department of Revenue.

6 "Household" means the applicant, the spouse of the
7 applicant, and all persons using the residence of the applicant
8 as their principal place of residence.

9 "Household income" means the combined income of the members
10 of a household for the calendar year preceding the taxable
11 year.

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

16 "Internal Revenue Code of 1986" means the United States
17 Internal Revenue Code of 1986 or any successor law or laws
18 relating to federal income taxes in effect for the year
19 preceding the taxable year.

20 "Life care facility that qualifies as a cooperative" means
21 a facility as defined in Section 2 of the Life Care Facilities
22 Act.

23 "Maximum income limitation" means:

- 24 (1) \$35,000 prior to taxable year 1999;
25 (2) \$40,000 in taxable years 1999 through 2003;
26 (3) \$45,000 in taxable years 2004 through 2005;

- 1 (4) \$50,000 in taxable years 2006 and 2007; ~~and~~
2 (5) \$55,000 in taxable years ~~year~~ 2008 through 2016;
3 and ~~and thereafter.~~
4 (6) \$75,000 in taxable year 2017 and thereafter.

5 "Residence" means the principal dwelling place and
6 appurtenant structures used for residential purposes in this
7 State occupied on January 1 of the taxable year by a household
8 and so much of the surrounding land, constituting the parcel
9 upon which the dwelling place is situated, as is used for
10 residential purposes. If the Chief County Assessment Officer
11 has established a specific legal description for a portion of
12 property constituting the residence, then that portion of
13 property shall be deemed the residence for the purposes of this
14 Section.

15 "Taxable year" means the calendar year during which ad
16 valorem property taxes payable in the next succeeding year are
17 levied.

18 (c) Beginning in taxable year 1994, a senior citizens
19 assessment freeze homestead exemption is granted for real
20 property that is improved with a permanent structure that is
21 occupied as a residence by an applicant who (i) is 65 years of
22 age or older during the taxable year, (ii) has a household
23 income that does not exceed the maximum income limitation,
24 (iii) is liable for paying real property taxes on the property,
25 and (iv) is an owner of record of the property or has a legal or
26 equitable interest in the property as evidenced by a written

1 instrument. This homestead exemption shall also apply to a
2 leasehold interest in a parcel of property improved with a
3 permanent structure that is a single family residence that is
4 occupied as a residence by a person who (i) is 65 years of age
5 or older during the taxable year, (ii) has a household income
6 that does not exceed the maximum income limitation, (iii) has a
7 legal or equitable ownership interest in the property as
8 lessee, and (iv) is liable for the payment of real property
9 taxes on that property.

10 In counties of 3,000,000 or more inhabitants, the amount of
11 the exemption for all taxable years is the equalized assessed
12 value of the residence in the taxable year for which
13 application is made minus the base amount. In all other
14 counties, the amount of the exemption is as follows: (i)
15 through taxable year 2005 and for taxable year 2007 and
16 thereafter, the amount of this exemption shall be the equalized
17 assessed value of the residence in the taxable year for which
18 application is made minus the base amount; and (ii) for taxable
19 year 2006, the amount of the exemption is as follows:

20 (1) For an applicant who has a household income of
21 \$45,000 or less, the amount of the exemption is the
22 equalized assessed value of the residence in the taxable
23 year for which application is made minus the base amount.

24 (2) For an applicant who has a household income
25 exceeding \$45,000 but not exceeding \$46,250, the amount of
26 the exemption is (i) the equalized assessed value of the

1 residence in the taxable year for which application is made
2 minus the base amount (ii) multiplied by 0.8.

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

8 (4) For an applicant who has a household income
9 exceeding \$47,500 but not exceeding \$48,750, the amount of
10 the exemption is (i) the equalized assessed value of the
11 residence in the taxable year for which application is made
12 minus the base amount (ii) multiplied by 0.4.

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

18 When the applicant is a surviving spouse of an applicant
19 for a prior year for the same residence for which an exemption
20 under this Section has been granted, the base year and base
21 amount for that residence are the same as for the applicant for
22 the prior year.

23 Each year at the time the assessment books are certified to
24 the County Clerk, the Board of Review or Board of Appeals shall
25 give to the County Clerk a list of the assessed values of
26 improvements on each parcel qualifying for this exemption that

1 were added after the base year for this parcel and that
2 increased the assessed value of the property.

3 In the case of land improved with an apartment building
4 owned and operated as a cooperative or a building that is a
5 life care facility that qualifies as a cooperative, the maximum
6 reduction from the equalized assessed value of the property is
7 limited to the sum of the reductions calculated for each unit
8 occupied as a residence by a person or persons (i) 65 years of
9 age or older, (ii) with a household income that does not exceed
10 the maximum income limitation, (iii) who is liable, by contract
11 with the owner or owners of record, for paying real property
12 taxes on the property, and (iv) who is an owner of record of a
13 legal or equitable interest in the cooperative apartment
14 building, other than a leasehold interest. In the instance of a
15 cooperative where a homestead exemption has been granted under
16 this Section, the cooperative association or its management
17 firm shall credit the savings resulting from that exemption
18 only to the apportioned tax liability of the owner who
19 qualified for the exemption. Any person who willfully refuses
20 to credit that savings to an owner who qualifies for the
21 exemption is guilty of a Class B misdemeanor.

22 When a homestead exemption has been granted under this
23 Section and an applicant then becomes a resident of a facility
24 licensed under the Assisted Living and Shared Housing Act, the
25 Nursing Home Care Act, the Specialized Mental Health
26 Rehabilitation Act of 2013, the ID/DD Community Care Act, or

1 the MC/DD Act, the exemption shall be granted in subsequent
2 years so long as the residence (i) continues to be occupied by
3 the qualified applicant's spouse or (ii) if remaining
4 unoccupied, is still owned by the qualified applicant for the
5 homestead exemption.

6 Beginning January 1, 1997, when an individual dies who
7 would have qualified for an exemption under this Section, and
8 the surviving spouse does not independently qualify for this
9 exemption because of age, the exemption under this Section
10 shall be granted to the surviving spouse for the taxable year
11 preceding and the taxable year of the death, provided that,
12 except for age, the surviving spouse meets all other
13 qualifications for the granting of this exemption for those
14 years.

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

18 For taxable year 1994 only, in counties having less than
19 3,000,000 inhabitants, to receive the exemption, a person shall
20 submit an application by February 15, 1995 to the Chief County
21 Assessment Officer of the county in which the property is
22 located. In counties having 3,000,000 or more inhabitants, for
23 taxable year 1994 and all subsequent taxable years, to receive
24 the exemption, a person may submit an application to the Chief
25 County Assessment Officer of the county in which the property
26 is located during such period as may be specified by the Chief

1 County Assessment Officer. The Chief County Assessment Officer
2 in counties of 3,000,000 or more inhabitants shall annually
3 give notice of the application period by mail or by
4 publication. In counties having less than 3,000,000
5 inhabitants, beginning with taxable year 1995 and thereafter,
6 to receive the exemption, a person shall submit an application
7 by July 1 of each taxable year to the Chief County Assessment
8 Officer of the county in which the property is located. A
9 county may, by ordinance, establish a date for submission of
10 applications that is different than July 1. The applicant shall
11 submit with the application an affidavit of the applicant's
12 total household income, age, marital status (and if married the
13 name and address of the applicant's spouse, if known), and
14 principal dwelling place of members of the household on January
15 1 of the taxable year. The Department shall establish, by rule,
16 a method for verifying the accuracy of affidavits filed by
17 applicants under this Section, and the Chief County Assessment
18 Officer may conduct audits of any taxpayer claiming an
19 exemption under this Section to verify that the taxpayer is
20 eligible to receive the exemption. Each application shall
21 contain or be verified by a written declaration that it is made
22 under the penalties of perjury. A taxpayer's signing a
23 fraudulent application under this Act is perjury, as defined in
24 Section 32-2 of the Criminal Code of 2012. The applications
25 shall be clearly marked as applications for the Senior Citizens
26 Assessment Freeze Homestead Exemption and must contain a notice

1 that any taxpayer who receives the exemption is subject to an
2 audit by the Chief County Assessment Officer.

3 Notwithstanding any other provision to the contrary, in
4 counties having fewer than 3,000,000 inhabitants, if an
5 applicant fails to file the application required by this
6 Section in a timely manner and this failure to file is due to a
7 mental or physical condition sufficiently severe so as to
8 render the applicant incapable of filing the application in a
9 timely manner, the Chief County Assessment Officer may extend
10 the filing deadline for a period of 30 days after the applicant
11 regains the capability to file the application, but in no case
12 may the filing deadline be extended beyond 3 months of the
13 original filing deadline. In order to receive the extension
14 provided in this paragraph, the applicant shall provide the
15 Chief County Assessment Officer with a signed statement from
16 the applicant's physician stating the nature and extent of the
17 condition, that, in the physician's opinion, the condition was
18 so severe that it rendered the applicant incapable of filing
19 the application in a timely manner, and the date on which the
20 applicant regained the capability to file the application.

21 Beginning January 1, 1998, notwithstanding any other
22 provision to the contrary, in counties having fewer than
23 3,000,000 inhabitants, if an applicant fails to file the
24 application required by this Section in a timely manner and
25 this failure to file is due to a mental or physical condition
26 sufficiently severe so as to render the applicant incapable of

1 filing the application in a timely manner, the Chief County
2 Assessment Officer may extend the filing deadline for a period
3 of 3 months. In order to receive the extension provided in this
4 paragraph, the applicant shall provide the Chief County
5 Assessment Officer with a signed statement from the applicant's
6 physician stating the nature and extent of the condition, and
7 that, in the physician's opinion, the condition was so severe
8 that it rendered the applicant incapable of filing the
9 application in a timely manner.

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

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

1 Application shall be made during the application period in
2 effect for the county of his or her residence.

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

13 Except as provided in this Section, all information
14 received by the chief county assessment officer or the
15 Department from applications filed under this Section, or from
16 any investigation conducted under the provisions of this
17 Section, shall be confidential, except for official purposes or
18 pursuant to official procedures for collection of any State or
19 local tax or enforcement of any civil or criminal penalty or
20 sanction imposed by this Act or by any statute or ordinance
21 imposing a State or local tax. Any person who divulges any such
22 information in any manner, except in accordance with a proper
23 judicial order, is guilty of a Class A misdemeanor.

24 Nothing contained in this Section shall prevent the
25 Director or chief county assessment officer from publishing or
26 making available reasonable statistics concerning the

1 operation of the exemption contained in this Section in which
2 the contents of claims are grouped into aggregates in such a
3 way that information contained in any individual claim shall
4 not be disclosed.

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

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

16 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;
17 99-180, eff. 7-29-15; 99-642, eff. 7-28-16.)

18 (Text of Section after amendment by P.A. 99-581)

19 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
20 Exemption.

21 (a) This Section may be cited as the Senior Citizens
22 Assessment Freeze Homestead Exemption.

23 (b) As used in this Section:

24 "Applicant" means an individual who has filed an
25 application under this Section.

1 "Base amount" means the base year equalized assessed value
2 of the residence plus the first year's equalized assessed value
3 of any added improvements which increased the assessed value of
4 the residence after the base year.

5 "Base year" means the taxable year prior to the taxable
6 year for which the applicant first qualifies and applies for
7 the exemption provided that in the prior taxable year the
8 property was improved with a permanent structure that was
9 occupied as a residence by the applicant who was liable for
10 paying real property taxes on the property and who was either
11 (i) an owner of record of the property or had legal or
12 equitable interest in the property as evidenced by a written
13 instrument or (ii) had a legal or equitable interest as a
14 lessee in the parcel of property that was single family
15 residence. If in any subsequent taxable year for which the
16 applicant applies and qualifies for the exemption the equalized
17 assessed value of the residence is less than the equalized
18 assessed value in the existing base year (provided that such
19 equalized assessed value is not based on an assessed value that
20 results from a temporary irregularity in the property that
21 reduces the assessed value for one or more taxable years), then
22 that subsequent taxable year shall become the base year until a
23 new base year is established under the terms of this paragraph.
24 For taxable year 1999 only, the Chief County Assessment Officer
25 shall review (i) all taxable years for which the applicant
26 applied and qualified for the exemption and (ii) the existing

1 base year. The assessment officer shall select as the new base
2 year the year with the lowest equalized assessed value. An
3 equalized assessed value that is based on an assessed value
4 that results from a temporary irregularity in the property that
5 reduces the assessed value for one or more taxable years shall
6 not be considered the lowest equalized assessed value. The
7 selected year shall be the base year for taxable year 1999 and
8 thereafter until a new base year is established under the terms
9 of this paragraph.

10 "Chief County Assessment Officer" means the County
11 Assessor or Supervisor of Assessments of the county in which
12 the property is located.

13 "Equalized assessed value" means the assessed value as
14 equalized by the Illinois Department of Revenue.

15 "Household" means the applicant, the spouse of the
16 applicant, and all persons using the residence of the applicant
17 as their principal place of residence.

18 "Household income" means the combined income of the members
19 of a household for the calendar year preceding the taxable
20 year.

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

25 "Internal Revenue Code of 1986" means the United States
26 Internal Revenue Code of 1986 or any successor law or laws

1 relating to federal income taxes in effect for the year
2 preceding the taxable year.

3 "Life care facility that qualifies as a cooperative" means
4 a facility as defined in Section 2 of the Life Care Facilities
5 Act.

6 "Maximum income limitation" means:

- 7 (1) \$35,000 prior to taxable year 1999;
8 (2) \$40,000 in taxable years 1999 through 2003;
9 (3) \$45,000 in taxable years 2004 through 2005;
10 (4) \$50,000 in taxable years 2006 and 2007; ~~and~~
11 (5) \$55,000 in taxable years ~~year~~ 2008 through 2016;
12 and ~~and thereafter.~~
13 (6) \$75,000 in taxable year 2017 and thereafter.

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

24 "Taxable year" means the calendar year during which ad
25 valorem property taxes payable in the next succeeding year are
26 levied.

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

19 In counties of 3,000,000 or more inhabitants, the amount of
20 the exemption for all taxable years is the equalized assessed
21 value of the residence in the taxable year for which
22 application is made minus the base amount. In all other
23 counties, the amount of the exemption is as follows: (i)
24 through taxable year 2005 and for taxable year 2007 and
25 thereafter, the amount of this exemption shall be the equalized
26 assessed value of the residence in the taxable year for which

1 application is made minus the base amount; and (ii) for taxable
2 year 2006, the amount of the exemption is as follows:

3 (1) For an applicant who has a household income of
4 \$45,000 or less, the amount of the exemption is the
5 equalized assessed value of the residence in the taxable
6 year for which application is made minus the base amount.

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

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

17 (4) For an applicant who has a household income
18 exceeding \$47,500 but not exceeding \$48,750, the amount of
19 the exemption is (i) the equalized assessed value of the
20 residence in the taxable year for which application is made
21 minus the base amount (ii) multiplied by 0.4.

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

1 When the applicant is a surviving spouse of an applicant
2 for a prior year for the same residence for which an exemption
3 under this Section has been granted, the base year and base
4 amount for that residence are the same as for the applicant for
5 the prior year.

6 Each year at the time the assessment books are certified to
7 the County Clerk, the Board of Review or Board of Appeals shall
8 give to the County Clerk a list of the assessed values of
9 improvements on each parcel qualifying for this exemption that
10 were added after the base year for this parcel and that
11 increased the assessed value of the property.

12 In the case of land improved with an apartment building
13 owned and operated as a cooperative or a building that is a
14 life care facility that qualifies as a cooperative, the maximum
15 reduction from the equalized assessed value of the property is
16 limited to the sum of the reductions calculated for each unit
17 occupied as a residence by a person or persons (i) 65 years of
18 age or older, (ii) with a household income that does not exceed
19 the maximum income limitation, (iii) who is liable, by contract
20 with the owner or owners of record, for paying real property
21 taxes on the property, and (iv) who is an owner of record of a
22 legal or equitable interest in the cooperative apartment
23 building, other than a leasehold interest. In the instance of a
24 cooperative where a homestead exemption has been granted under
25 this Section, the cooperative association or its management
26 firm shall credit the savings resulting from that exemption

1 only to the apportioned tax liability of the owner who
2 qualified for the exemption. Any person who willfully refuses
3 to credit that savings to an owner who qualifies for the
4 exemption is guilty of a Class B misdemeanor.

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

15 Beginning January 1, 1997, when an individual dies who
16 would have qualified for an exemption under this Section, and
17 the surviving spouse does not independently qualify for this
18 exemption because of age, the exemption under this Section
19 shall be granted to the surviving spouse for the taxable year
20 preceding and the taxable year of the death, provided that,
21 except for age, the surviving spouse meets all other
22 qualifications for the granting of this exemption for those
23 years.

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

1 For taxable year 1994 only, in counties having less than
2 3,000,000 inhabitants, to receive the exemption, a person shall
3 submit an application by February 15, 1995 to the Chief County
4 Assessment Officer of the county in which the property is
5 located. In counties having 3,000,000 or more inhabitants, for
6 taxable year 1994 and all subsequent taxable years, to receive
7 the exemption, a person may submit an application to the Chief
8 County Assessment Officer of the county in which the property
9 is located during such period as may be specified by the Chief
10 County Assessment Officer. The Chief County Assessment Officer
11 in counties of 3,000,000 or more inhabitants shall annually
12 give notice of the application period by mail or by
13 publication. In counties having less than 3,000,000
14 inhabitants, beginning with taxable year 1995 and thereafter,
15 to receive the exemption, a person shall submit an application
16 by July 1 of each taxable year to the Chief County Assessment
17 Officer of the county in which the property is located. A
18 county may, by ordinance, establish a date for submission of
19 applications that is different than July 1. The applicant shall
20 submit with the application an affidavit of the applicant's
21 total household income, age, marital status (and if married the
22 name and address of the applicant's spouse, if known), and
23 principal dwelling place of members of the household on January
24 1 of the taxable year. The Department shall establish, by rule,
25 a method for verifying the accuracy of affidavits filed by
26 applicants under this Section, and the Chief County Assessment

1 Officer may conduct audits of any taxpayer claiming an
2 exemption under this Section to verify that the taxpayer is
3 eligible to receive the exemption. Each application shall
4 contain or be verified by a written declaration that it is made
5 under the penalties of perjury. A taxpayer's signing a
6 fraudulent application under this Act is perjury, as defined in
7 Section 32-2 of the Criminal Code of 2012. The applications
8 shall be clearly marked as applications for the Senior Citizens
9 Assessment Freeze Homestead Exemption and must contain a notice
10 that any taxpayer who receives the exemption is subject to an
11 audit by the Chief County Assessment Officer.

12 Notwithstanding any other provision to the contrary, in
13 counties having fewer than 3,000,000 inhabitants, if an
14 applicant fails to file the application required by this
15 Section in a timely manner and this failure to file is due to a
16 mental or physical condition sufficiently severe so as to
17 render the applicant incapable of filing the application in a
18 timely manner, the Chief County Assessment Officer may extend
19 the filing deadline for a period of 30 days after the applicant
20 regains the capability to file the application, but in no case
21 may the filing deadline be extended beyond 3 months of the
22 original filing deadline. In order to receive the extension
23 provided in this paragraph, the applicant shall provide the
24 Chief County Assessment Officer with a signed statement from
25 the applicant's physician, advanced practice nurse, or
26 physician assistant stating the nature and extent of the

1 condition, that, in the physician's, advanced practice
2 nurse's, or physician assistant's opinion, the condition was so
3 severe that it rendered the applicant incapable of filing the
4 application in a timely manner, and the date on which the
5 applicant regained the capability to file the application.

6 Beginning January 1, 1998, notwithstanding any other
7 provision to the contrary, in counties having fewer than
8 3,000,000 inhabitants, if an applicant fails to file the
9 application required by this Section in a timely manner and
10 this failure to file is due to a mental or physical condition
11 sufficiently severe so as to render the applicant incapable of
12 filing the application in a timely manner, the Chief County
13 Assessment Officer may extend the filing deadline for a period
14 of 3 months. In order to receive the extension provided in this
15 paragraph, the applicant shall provide the Chief County
16 Assessment Officer with a signed statement from the applicant's
17 physician, advanced practice nurse, or physician assistant
18 stating the nature and extent of the condition, and that, in
19 the physician's, advanced practice nurse's, or physician
20 assistant's opinion, the condition was so severe that it
21 rendered the applicant incapable of filing the application in a
22 timely manner.

23 In counties having less than 3,000,000 inhabitants, if an
24 applicant was denied an exemption in taxable year 1994 and the
25 denial occurred due to an error on the part of an assessment
26 official, or his or her agent or employee, then beginning in

1 taxable year 1997 the applicant's base year, for purposes of
2 determining the amount of the exemption, shall be 1993 rather
3 than 1994. In addition, in taxable year 1997, the applicant's
4 exemption shall also include an amount equal to (i) the amount
5 of any exemption denied to the applicant in taxable year 1995
6 as a result of using 1994, rather than 1993, as the base year,
7 (ii) the amount of any exemption denied to the applicant in
8 taxable year 1996 as a result of using 1994, rather than 1993,
9 as the base year, and (iii) the amount of the exemption
10 erroneously denied for taxable year 1994.

11 For purposes of this Section, a person who will be 65 years
12 of age during the current taxable year shall be eligible to
13 apply for the homestead exemption during that taxable year.
14 Application shall be made during the application period in
15 effect for the county of his or her residence.

16 The Chief County Assessment Officer may determine the
17 eligibility of a life care facility that qualifies as a
18 cooperative to receive the benefits provided by this Section by
19 use of an affidavit, application, visual inspection,
20 questionnaire, or other reasonable method in order to insure
21 that the tax savings resulting from the exemption are credited
22 by the management firm to the apportioned tax liability of each
23 qualifying resident. The Chief County Assessment Officer may
24 request reasonable proof that the management firm has so
25 credited that exemption.

26 Except as provided in this Section, all information

1 received by the chief county assessment officer or the
2 Department from applications filed under this Section, or from
3 any investigation conducted under the provisions of this
4 Section, shall be confidential, except for official purposes or
5 pursuant to official procedures for collection of any State or
6 local tax or enforcement of any civil or criminal penalty or
7 sanction imposed by this Act or by any statute or ordinance
8 imposing a State or local tax. Any person who divulges any such
9 information in any manner, except in accordance with a proper
10 judicial order, is guilty of a Class A misdemeanor.

11 Nothing contained in this Section shall prevent the
12 Director or chief county assessment officer from publishing or
13 making available reasonable statistics concerning the
14 operation of the exemption contained in this Section in which
15 the contents of claims are grouped into aggregates in such a
16 way that information contained in any individual claim shall
17 not be disclosed.

18 (d) Each Chief County Assessment Officer shall annually
19 publish a notice of availability of the exemption provided
20 under this Section. The notice shall be published at least 60
21 days but no more than 75 days prior to the date on which the
22 application must be submitted to the Chief County Assessment
23 Officer of the county in which the property is located. The
24 notice shall appear in a newspaper of general circulation in
25 the county.

26 Notwithstanding Sections 6 and 8 of the State Mandates Act,

1 no reimbursement by the State is required for the
2 implementation of any mandate created by this Section.

3 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;
4 99-180, eff. 7-29-15; 99-581, eff. 1-1-17; 99-642, eff.
5 7-28-16.)

6 Section 95. No acceleration or delay. Where this Act makes
7 changes in a statute that is represented in this Act by text
8 that is not yet or no longer in effect (for example, a Section
9 represented by multiple versions), the use of that text does
10 not accelerate or delay the taking effect of (i) the changes
11 made by this Act or (ii) provisions derived from any other
12 Public Act.

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