



Sen. John G. Mulroe

Filed: 4/18/2018

10000SB3197sam002

LRB100 14633 HLH 38706 a

1 AMENDMENT TO SENATE BILL 3197

2 AMENDMENT NO. _____. Amend Senate Bill 3197, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by adding
6 Section 15-169.1 as follows:

7 (35 ILCS 200/15-169.1 new)

8 Sec. 15-169.1. Homestead exemption for police officers and
9 firefighters with catastrophic disabilities.

10 (a) Beginning with taxable year 2019, an annual homestead
11 exemption, limited to a reduction of \$5,000 from the equalized
12 assessed value of the property, is granted for property that is
13 used as a qualified residence by a police officer with a
14 catastrophic disability or a firefighter with a catastrophic
15 disability.

16 (b) If a homestead exemption is granted under this Section

1 to a police officer or a firefighter with a catastrophic
2 disability and the person awarded the exemption subsequently
3 becomes a resident of a facility licensed under the Nursing
4 Home Care Act or a facility operated by the United States
5 Department of Veterans Affairs, then the exemption shall
6 continue so long as (i) the residence continues to be occupied
7 by the qualifying person's spouse or (ii) the residence remains
8 unoccupied but is still owned by the person who qualified for
9 the homestead exemption.

10 (c) The tax exemption under this Section carries over to
11 the benefit of the surviving spouse of a police officer or
12 firefighter with a catastrophic disability as long as the
13 spouse holds the legal or beneficial title to the homestead,
14 permanently resides thereon, and does not remarry. If the
15 surviving spouse sells the property, an exemption not to exceed
16 the amount granted from the most recent ad valorem tax roll may
17 be transferred to his or her new residence as long as it is
18 used as his or her primary residence and he or she does not
19 remarry.

20 (d) The homestead exemption under this Section is also
21 granted for property that is used as a qualified residence by
22 the surviving spouse of a police officer or firefighter killed
23 in the line of duty, so long as the surviving spouse does not
24 remarry. If a homestead exemption is granted under this Section
25 to a surviving spouse and the surviving spouse awarded the
26 exemption subsequently becomes a resident of a facility

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

6 (e) Each police officer or firefighter with a catastrophic
7 disability shall submit proof of the catastrophic disability in
8 such form and manner as the Department shall by rule prescribe.
9 Each taxpayer who has been granted an exemption under this
10 Section must reapply on an annual basis. Application must be
11 made during the application period in effect for the county of
12 his or her residence. The assessor or chief county assessment
13 officer may determine the eligibility of residential property
14 to receive the homestead exemption provided by this Section by
15 application, visual inspection, questionnaire, or other
16 reasonable methods. The determination must be made in
17 accordance with guidelines established by the Department.

18 (f) As used in this Section:

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

25 "Firefighter with a catastrophic disability" means a
26 firefighter who has suffered a disabling injury related to his

1 or her service as a firefighter that permanently compromises
2 his or her ability to carry out the activities of daily living.
3 The disability must be of such a degree that the firefighter
4 requires personal or mechanical assistance to leave home or bed
5 or requires constant supervision to avoid harm to himself or
6 herself or others.

7 "Police officer" means: a policeman, as defined in Section
8 10-3-1 of the Illinois Municipal Code; a conservation police
9 officer; a sheriff or deputy sheriff; or a law enforcement
10 officer employed by the State Police, the Secretary of State,
11 or any other State agency, college, or university.

12 "Police officer with a catastrophic disability" means a
13 police officer who has suffered a disabling injury related to
14 his or her service as a police officer that permanently
15 compromises his or her ability to carry out the activities of
16 daily living. The disability must be of such a degree that the
17 police officer requires personal or mechanical assistance to
18 leave home or bed or requires constant supervision to avoid
19 harm to himself or herself or others.

20 "Qualified residence" means real property, but less any
21 portion of that property that is used for commercial purposes,
22 with an equalized assessed value of less than \$250,000 that is
23 owned and occupied as the primary residence of (i) a police
24 officer with a catastrophic disability, (ii) a firefighter with
25 a catastrophic disability, or (iii) if applicable, the
26 surviving spouse of a police officer or firefighter killed in

1 the line of duty, if that police officer, firefighter, or
2 spouse is liable for paying real estate taxes on the property
3 and is an owner of record of the property or has a legal or
4 equitable interest therein, as evidenced by a written
5 instrument. In the case of a leasehold interest in the
6 property, the lease must be for a single family residence.
7 Property rented for more than 6 months is presumed to be used
8 for commercial purposes.

9 Section 99. Effective date. This Act takes effect upon
10 becoming law.".