

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 Sections 9-275 and 15-170 as follows:

6 (35 ILCS 200/9-275)

7 Sec. 9-275. Erroneous homestead exemptions.

8 (a) For purposes of this Section:

9 "Erroneous homestead exemption" means a homestead
10 exemption that was granted for real property in a taxable year
11 if the property was not eligible for that exemption in that
12 taxable year. If the taxpayer receives an erroneous homestead
13 exemption under a single Section of this Code for the same
14 property in multiple years, that exemption is considered a
15 single erroneous homestead exemption for purposes of this
16 Section. However, if the taxpayer receives erroneous homestead
17 exemptions under multiple Sections of this Code for the same
18 property, or if the taxpayer receives erroneous homestead
19 exemptions under the same Section of this Code for multiple
20 properties, then each of those exemptions is considered a
21 separate erroneous homestead exemption for purposes of this
22 Section.

23 "Homestead exemption" means an exemption under Section

1 15-165 (veterans with disabilities), 15-167 (returning
2 veterans), 15-168 (persons with disabilities), 15-169
3 (standard homestead for veterans with disabilities), 15-170
4 (senior citizens), 15-172 (senior citizens assessment freeze),
5 15-175 (general homestead), 15-176 (alternative general
6 homestead), or 15-177 (long-time occupant).

7 "Erroneous exemption principal amount" means the total
8 difference between the property taxes actually billed to a
9 property index number and the amount of property taxes that
10 would have been billed but for the erroneous exemption or
11 exemptions.

12 "Taxpayer" means the property owner or leasehold owner that
13 erroneously received a homestead exemption upon property.

14 (b) Notwithstanding any other provision of law, in counties
15 with 3,000,000 or more inhabitants, the chief county assessment
16 officer shall include the following information with each
17 assessment notice sent in a general assessment year: (1) a list
18 of each homestead exemption available under Article 15 of this
19 Code and a description of the eligibility criteria for that
20 exemption, including the number of assessment years of
21 automatic renewal remaining on a current senior citizens
22 homestead exemption if such an exemption has been applied to
23 the property; (2) a list of each homestead exemption applied to
24 the property in the current assessment year; (3) information
25 regarding penalties and interest that may be incurred under
26 this Section if the taxpayer received an erroneous homestead

1 exemption in a previous taxable year; and (4) notice of the
2 60-day grace period available under this subsection. If, within
3 60 days after receiving his or her assessment notice, the
4 taxpayer notifies the chief county assessment officer that he
5 or she received an erroneous homestead exemption in a previous
6 taxable year, and if the taxpayer pays the erroneous exemption
7 principal amount, plus interest as provided in subsection (f),
8 then the taxpayer shall not be liable for the penalties
9 provided in subsection (f) with respect to that exemption.

10 (c) In counties with 3,000,000 or more inhabitants, when
11 the chief county assessment officer determines that one or more
12 erroneous homestead exemptions was applied to the property, the
13 erroneous exemption principal amount, together with all
14 applicable interest and penalties as provided in subsections
15 (f) and (j), shall constitute a lien in the name of the People
16 of Cook County on the property receiving the erroneous
17 homestead exemption. Upon becoming aware of the existence of
18 one or more erroneous homestead exemptions, the chief county
19 assessment officer shall cause to be served, by both regular
20 mail and certified mail, a notice of discovery as set forth in
21 subsection (c-5). The chief county assessment officer in a
22 county with 3,000,000 or more inhabitants may cause a lien to
23 be recorded against property that (1) is located in the county
24 and (2) received one or more erroneous homestead exemptions if,
25 upon determination of the chief county assessment officer, the
26 taxpayer received: (A) one or 2 erroneous homestead exemptions

1 for real property, including at least one erroneous homestead
2 exemption granted for the property against which the lien is
3 sought, during any of the 3 collection years immediately prior
4 to the current collection year in which the notice of discovery
5 is served; or (B) 3 or more erroneous homestead exemptions for
6 real property, including at least one erroneous homestead
7 exemption granted for the property against which the lien is
8 sought, during any of the 6 collection years immediately prior
9 to the current collection year in which the notice of discovery
10 is served. Prior to recording the lien against the property,
11 the chief county assessment officer shall cause to be served,
12 by both regular mail and certified mail, return receipt
13 requested, on the person to whom the most recent tax bill was
14 mailed and the owner of record, a notice of intent to record a
15 lien against the property. The chief county assessment officer
16 shall cause the notice of intent to record a lien to be served
17 within 3 years from the date on which the notice of discovery
18 was served.

19 (c-5) The notice of discovery described in subsection (c)
20 shall: (1) identify, by property index number, the property for
21 which the chief county assessment officer has knowledge
22 indicating the existence of an erroneous homestead exemption;
23 (2) set forth the taxpayer's liability for principal, interest,
24 penalties, and administrative costs including, but not limited
25 to, recording fees described in subsection (f); (3) inform the
26 taxpayer that he or she will be served with a notice of intent

1 to record a lien within 3 years from the date of service of the
2 notice of discovery; (4) inform the taxpayer that he or she may
3 pay the outstanding amount, plus interest, penalties, and
4 administrative costs at any time prior to being served with the
5 notice of intent to record a lien or within 30 days after the
6 notice of intent to record a lien is served; and (5) inform the
7 taxpayer that, if the taxpayer provided notice to the chief
8 county assessment officer as provided in subsection (d-1) of
9 Section 15-175 of this Code, upon submission by the taxpayer of
10 evidence of timely notice and receipt thereof by the chief
11 county assessment officer, the chief county assessment officer
12 will withdraw the notice of discovery and reissue a notice of
13 discovery in compliance with this Section in which the taxpayer
14 is not liable for interest and penalties for the current tax
15 year in which the notice was received.

16 For the purposes of this subsection (c-5):

17 "Collection year" means the year in which the first and
18 second installment of the current tax year is billed.

19 "Current tax year" means the year prior to the collection
20 year.

21 (d) The notice of intent to record a lien described in
22 subsection (c) shall: (1) identify, by property index number,
23 the property against which the lien is being sought; (2)
24 identify each specific homestead exemption that was
25 erroneously granted and the year or years in which each
26 exemption was granted; (3) set forth the erroneous exemption

1 principal amount due and the interest amount and any penalty
2 and administrative costs due; (4) inform the taxpayer that he
3 or she may request a hearing within 30 days after service and
4 may appeal the hearing officer's ruling to the circuit court;
5 (5) inform the taxpayer that he or she may pay the erroneous
6 exemption principal amount, plus interest and penalties,
7 within 30 days after service; and (6) inform the taxpayer that,
8 if the lien is recorded against the property, the amount of the
9 lien will be adjusted to include the applicable recording fee
10 and that fees for recording a release of the lien shall be
11 incurred by the taxpayer. A lien shall not be filed pursuant to
12 this Section if the taxpayer pays the erroneous exemption
13 principal amount, plus penalties and interest, within 30 days
14 of service of the notice of intent to record a lien.

15 (e) The notice of intent to record a lien shall also
16 include a form that the taxpayer may return to the chief county
17 assessment officer to request a hearing. The taxpayer may
18 request a hearing by returning the form within 30 days after
19 service. The hearing shall be held within 90 days after the
20 taxpayer is served. The chief county assessment officer shall
21 promulgate rules of service and procedure for the hearing. The
22 chief county assessment officer must generally follow rules of
23 evidence and practices that prevail in the county circuit
24 courts, but, because of the nature of these proceedings, the
25 chief county assessment officer is not bound by those rules in
26 all particulars. The chief county assessment officer shall

1 appoint a hearing officer to oversee the hearing. The taxpayer
2 shall be allowed to present evidence to the hearing officer at
3 the hearing. After taking into consideration all the relevant
4 testimony and evidence, the hearing officer shall make an
5 administrative decision on whether the taxpayer was
6 erroneously granted a homestead exemption for the taxable year
7 in question. The taxpayer may appeal the hearing officer's
8 ruling to the circuit court of the county where the property is
9 located as a final administrative decision under the
10 Administrative Review Law.

11 (f) A lien against the property imposed under this Section
12 shall be filed with the county recorder of deeds, but may not
13 be filed sooner than 60 days after the notice of intent to
14 record a lien was delivered to the taxpayer if the taxpayer
15 does not request a hearing, or until the conclusion of the
16 hearing and all appeals if the taxpayer does request a hearing.
17 If a lien is filed pursuant to this Section and the taxpayer
18 received one or 2 erroneous homestead exemptions during any of
19 the 3 collection years immediately prior to the current
20 collection year in which the notice of discovery is served,
21 then the erroneous exemption principal amount, plus 10%
22 interest per annum or portion thereof from the date the
23 erroneous exemption principal amount would have become due if
24 properly included in the tax bill, shall be charged against the
25 property by the chief county assessment officer. However, if a
26 lien is filed pursuant to this Section and the taxpayer

1 received 3 or more erroneous homestead exemptions during any of
2 the 6 collection years immediately prior to the current
3 collection year in which the notice of discovery is served, the
4 erroneous exemption principal amount, plus a penalty of 50% of
5 the total amount of the erroneous exemption principal amount
6 for that property and 10% interest per annum or portion thereof
7 from the date the erroneous exemption principal amount would
8 have become due if properly included in the tax bill, shall be
9 charged against the property by the chief county assessment
10 officer. If a lien is filed pursuant to this Section, the
11 taxpayer shall not be liable for interest that accrues between
12 the date the notice of discovery is served and the date the
13 lien is filed. Before recording the lien with the county
14 recorder of deeds, the chief county assessment officer shall
15 adjust the amount of the lien to add administrative costs,
16 including but not limited to the applicable recording fee, to
17 the total lien amount.

18 (g) If a person received an erroneous homestead exemption
19 under Section 15-170 and: (1) the person was the spouse, child,
20 grandchild, brother, sister, niece, or nephew of the previous
21 taxpayer; and (2) the person received the property by bequest
22 or inheritance; then the person is not liable for the penalties
23 imposed under this Section for any year or years during which
24 the chief county assessment officer did not require an annual
25 application for the exemption or, in a county with 3,000,000 or
26 more inhabitants, an application for renewal of a multi-year

1 exemption pursuant to subsection (i) of Section 15-170, as the
2 case may be. However, that person is responsible for any
3 interest owed under subsection (f).

4 (h) If the erroneous homestead exemption was granted as a
5 result of a clerical error or omission on the part of the chief
6 county assessment officer, and if the taxpayer has paid the tax
7 bills as received for the year in which the error occurred,
8 then the interest and penalties authorized by this Section with
9 respect to that homestead exemption shall not be chargeable to
10 the taxpayer. However, nothing in this Section shall prevent
11 the collection of the erroneous exemption principal amount due
12 and owing.

13 (i) A lien under this Section is not valid as to (1) any
14 bona fide purchaser for value without notice of the erroneous
15 homestead exemption whose rights in and to the underlying
16 parcel arose after the erroneous homestead exemption was
17 granted but before the filing of the notice of lien; or (2) any
18 mortgagee, judgment creditor, or other lienor whose rights in
19 and to the underlying parcel arose before the filing of the
20 notice of lien. A title insurance policy for the property that
21 is issued by a title company licensed to do business in the
22 State showing that the property is free and clear of any liens
23 imposed under this Section shall be prima facie evidence that
24 the taxpayer is without notice of the erroneous homestead
25 exemption. Nothing in this Section shall be deemed to impair
26 the rights of subsequent creditors and subsequent purchasers

1 under Section 30 of the Conveyances Act.

2 (j) When a lien is filed against the property pursuant to
3 this Section, the chief county assessment officer shall mail a
4 copy of the lien to the person to whom the most recent tax bill
5 was mailed and to the owner of record, and the outstanding
6 liability created by such a lien is due and payable within 30
7 days after the mailing of the lien by the chief county
8 assessment officer. This liability is deemed delinquent and
9 shall bear interest beginning on the day after the due date at
10 a rate of 1.5% per month or portion thereof. Payment shall be
11 made to the county treasurer. Upon receipt of the full amount
12 due, as determined by the chief county assessment officer, the
13 county treasurer shall distribute the amount paid as provided
14 in subsection (k). Upon presentment by the taxpayer to the
15 chief county assessment officer of proof of payment of the
16 total liability, the chief county assessment officer shall
17 provide in reasonable form a release of the lien. The release
18 of the lien provided shall clearly inform the taxpayer that it
19 is the responsibility of the taxpayer to record the lien
20 release form with the county recorder of deeds and to pay any
21 applicable recording fees.

22 (k) The county treasurer shall pay collected erroneous
23 exemption principal amounts, pro rata, to the taxing districts,
24 or their legal successors, that levied upon the subject
25 property in the taxable year or years for which the erroneous
26 homestead exemptions were granted, except as set forth in this

1 Section. The county treasurer shall deposit collected
2 penalties and interest into a special fund established by the
3 county treasurer to offset the costs of administration of the
4 provisions of this Section by the chief county assessment
5 officer's office, as appropriated by the county board. If the
6 costs of administration of this Section exceed the amount of
7 interest and penalties collected in the special fund, the chief
8 county assessor shall be reimbursed by each taxing district or
9 their legal successors for those costs. Such costs shall be
10 paid out of the funds collected by the county treasurer on
11 behalf of each taxing district pursuant to this Section.

12 (1) The chief county assessment officer in a county with
13 3,000,000 or more inhabitants shall establish an amnesty period
14 for all taxpayers owing any tax due to an erroneous homestead
15 exemption granted in a tax year prior to the 2013 tax year. The
16 amnesty period shall begin on the effective date of this
17 amendatory Act of the 98th General Assembly and shall run
18 through December 31, 2013. If, during the amnesty period, the
19 taxpayer pays the entire arrearage of taxes due for tax years
20 prior to 2013, the county clerk shall abate and not seek to
21 collect any interest or penalties that may be applicable and
22 shall not seek civil or criminal prosecution for any taxpayer
23 for tax years prior to 2013. Failure to pay all such taxes due
24 during the amnesty period established under this Section shall
25 invalidate the amnesty period for that taxpayer.

26 The chief county assessment officer in a county with

1 3,000,000 or more inhabitants shall (i) mail notice of the
2 amnesty period with the tax bills for the second installment of
3 taxes for the 2012 assessment year and (ii) as soon as possible
4 after the effective date of this amendatory Act of the 98th
5 General Assembly, publish notice of the amnesty period in a
6 newspaper of general circulation in the county. Notices shall
7 include information on the amnesty period, its purpose, and the
8 method by which to make payment.

9 Taxpayers who are a party to any criminal investigation or
10 to any civil or criminal litigation that is pending in any
11 circuit court or appellate court, or in the Supreme Court of
12 this State, for nonpayment, delinquency, or fraud in relation
13 to any property tax imposed by any taxing district located in
14 the State on the effective date of this amendatory Act of the
15 98th General Assembly may not take advantage of the amnesty
16 period.

17 A taxpayer who has claimed 3 or more homestead exemptions
18 in error shall not be eligible for the amnesty period
19 established under this subsection.

20 (m) Notwithstanding any other provision of law, for taxable
21 years 2019 ~~2020~~ through 2023 ~~2024~~, in counties with 3,000,000
22 or more inhabitants, the chief county assessment officer shall,
23 if he or she learns that a taxpayer who has been granted a
24 senior citizens homestead exemption has died during the period
25 to which the exemption applies, send a notice to the address on
26 record for the owner of record of the property notifying the

1 owner that the exemption will be terminated unless, within 90
2 days after the notice is sent, the chief county assessment
3 officer is provided with a basis to continue the exemption. The
4 notice shall be sent by first-class mail, in an envelope that
5 bears on its front, in boldface red lettering that is at least
6 one inch in size, the words "Notice of Exemption Termination";
7 however, if the taxpayer elects to receive the notice by email
8 and provides an email address, then the notice shall be sent by
9 email.

10 (Source: P.A. 101-453, eff. 8-23-19.)

11 (35 ILCS 200/15-170)

12 Sec. 15-170. Senior citizens homestead exemption.

13 (a) An annual homestead exemption limited, except as
14 described here with relation to cooperatives or life care
15 facilities, to a maximum reduction set forth below from the
16 property's value, as equalized or assessed by the Department,
17 is granted for property that is occupied as a residence by a
18 person 65 years of age or older who is liable for paying real
19 estate taxes on the property and is an owner of record of the
20 property or has a legal or equitable interest therein as
21 evidenced by a written instrument, except for a leasehold
22 interest, other than a leasehold interest of land on which a
23 single family residence is located, which is occupied as a
24 residence by a person 65 years or older who has an ownership
25 interest therein, legal, equitable or as a lessee, and on which

1 he or she is liable for the payment of property taxes. Before
2 taxable year 2004, the maximum reduction shall be \$2,500 in
3 counties with 3,000,000 or more inhabitants and \$2,000 in all
4 other counties. For taxable years 2004 through 2005, the
5 maximum reduction shall be \$3,000 in all counties. For taxable
6 years 2006 and 2007, the maximum reduction shall be \$3,500. For
7 taxable years 2008 through 2011, the maximum reduction is
8 \$4,000 in all counties. For taxable year 2012, the maximum
9 reduction is \$5,000 in counties with 3,000,000 or more
10 inhabitants and \$4,000 in all other counties. For taxable years
11 2013 through 2016, the maximum reduction is \$5,000 in all
12 counties. For taxable years 2017 and thereafter, the maximum
13 reduction is \$8,000 in counties with 3,000,000 or more
14 inhabitants and \$5,000 in all other counties.

15 (b) For land improved with an apartment building owned and
16 operated as a cooperative, the maximum reduction from the value
17 of the property, as equalized by the Department, shall be
18 multiplied by the number of apartments or units occupied by a
19 person 65 years of age or older who is liable, by contract with
20 the owner or owners of record, for paying property taxes on the
21 property and is an owner of record of a legal or equitable
22 interest in the cooperative apartment building, other than a
23 leasehold interest. For land improved with a life care
24 facility, the maximum reduction from the value of the property,
25 as equalized by the Department, shall be multiplied by the
26 number of apartments or units occupied by persons 65 years of

1 age or older, irrespective of any legal, equitable, or
2 leasehold interest in the facility, who are liable, under a
3 contract with the owner or owners of record of the facility,
4 for paying property taxes on the property. In a cooperative or
5 a life care facility where a homestead exemption has been
6 granted, the cooperative association or the management firm of
7 the cooperative or facility shall credit the savings resulting
8 from that exemption only to the apportioned tax liability of
9 the owner or resident who qualified for the exemption. Any
10 person who willfully refuses to so credit the savings shall be
11 guilty of a Class B misdemeanor. Under this Section and
12 Sections 15-175, 15-176, and 15-177, "life care facility" means
13 a facility, as defined in Section 2 of the Life Care Facilities
14 Act, with which the applicant for the homestead exemption has a
15 life care contract as defined in that Act.

16 (c) When a homestead exemption has been granted under this
17 Section and the person qualifying subsequently becomes a
18 resident of a facility licensed under the Assisted Living and
19 Shared Housing Act, the Nursing Home Care Act, the Specialized
20 Mental Health Rehabilitation Act of 2013, the ID/DD Community
21 Care Act, or the MC/DD Act, the exemption shall continue so
22 long as the residence continues to be occupied by the
23 qualifying person's spouse if the spouse is 65 years of age or
24 older, or if the residence remains unoccupied but is still
25 owned by the person qualified for the homestead exemption.

26 (d) A person who will be 65 years of age during the current

1 assessment year shall be eligible to apply for the homestead
2 exemption during that assessment year. Application shall be
3 made during the application period in effect for the county of
4 his residence.

5 (e) Beginning with assessment year 2003, for taxes payable
6 in 2004, property that is first occupied as a residence after
7 January 1 of any assessment year by a person who is eligible
8 for the senior citizens homestead exemption under this Section
9 must be granted a pro-rata exemption for the assessment year.
10 The amount of the pro-rata exemption is the exemption allowed
11 in the county under this Section divided by 365 and multiplied
12 by the number of days during the assessment year the property
13 is occupied as a residence by a person eligible for the
14 exemption under this Section. The chief county assessment
15 officer must adopt reasonable procedures to establish
16 eligibility for this pro-rata exemption.

17 (f) The assessor or chief county assessment officer may
18 determine the eligibility of a life care facility to receive
19 the benefits provided by this Section, by affidavit,
20 application, visual inspection, questionnaire or other
21 reasonable methods in order to insure that the tax savings
22 resulting from the exemption are credited by the management
23 firm to the apportioned tax liability of each qualifying
24 resident. The assessor may request reasonable proof that the
25 management firm has so credited the exemption.

26 (g) The chief county assessment officer of each county with

1 less than 3,000,000 inhabitants shall provide to each person
2 allowed a homestead exemption under this Section a form to
3 designate any other person to receive a duplicate of any notice
4 of delinquency in the payment of taxes assessed and levied
5 under this Code on the property of the person receiving the
6 exemption. The duplicate notice shall be in addition to the
7 notice required to be provided to the person receiving the
8 exemption, and shall be given in the manner required by this
9 Code. The person filing the request for the duplicate notice
10 shall pay a fee of \$5 to cover administrative costs to the
11 supervisor of assessments, who shall then file the executed
12 designation with the county collector. Notwithstanding any
13 other provision of this Code to the contrary, the filing of
14 such an executed designation requires the county collector to
15 provide duplicate notices as indicated by the designation. A
16 designation may be rescinded by the person who executed such
17 designation at any time, in the manner and form required by the
18 chief county assessment officer.

19 (h) The assessor or chief county assessment officer may
20 determine the eligibility of residential property to receive
21 the homestead exemption provided by this Section by
22 application, visual inspection, questionnaire or other
23 reasonable methods. The determination shall be made in
24 accordance with guidelines established by the Department.

25 (i) In counties with 3,000,000 or more inhabitants, for
26 taxable years 2010 through 2018 ~~2019~~, and beginning again in

1 taxable year 2024 ~~2025~~, each taxpayer who has been granted an
2 exemption under this Section must reapply on an annual basis.

3 If a reapplication is required, then the chief county
4 assessment officer shall mail the application to the taxpayer
5 at least 60 days prior to the last day of the application
6 period for the county.

7 For taxable years 2019 ~~2020~~ through 2023 ~~2024~~, in counties
8 with 3,000,000 or more inhabitants, a taxpayer who has been
9 granted an exemption under this Section need not reapply.
10 However, if the property ceases to be qualified for the
11 exemption under this Section in any year for which a
12 reapplication is not required under this Section, then the
13 owner of record of the property shall notify the chief county
14 assessment officer that the property is no longer qualified. In
15 addition, for taxable years 2019 ~~2020~~ through 2023 ~~2024~~, the
16 chief county assessment officer of a county with 3,000,000 or
17 more inhabitants shall enter into an intergovernmental
18 agreement with the county clerk of that county and the
19 Department of Public Health, as well as any other appropriate
20 governmental agency, to obtain information that documents the
21 death of a taxpayer who has been granted an exemption under
22 this Section. Notwithstanding any other provision of law, the
23 county clerk and the Department of Public Health shall provide
24 that information to the chief county assessment officer. The
25 Department of Public Health shall supply this information no
26 less frequently than every calendar quarter. Information

1 concerning the death of a taxpayer may be shared with the
2 county treasurer. The chief county assessment officer shall
3 also enter into a data exchange agreement with the Social
4 Security Administration or its agent to obtain access to the
5 information regarding deaths in possession of the Social
6 Security Administration. The chief county assessment officer
7 shall, subject to the notice requirements under subsection (m)
8 of Section 9-275, terminate the exemption under this Section if
9 the information obtained indicates that the property is no
10 longer qualified for the exemption. In counties with 3,000,000
11 or more inhabitants, the assessor and the county recorder of
12 deeds shall establish policies and practices for the regular
13 exchange of information for the purpose of alerting the
14 assessor whenever the transfer of ownership of any property
15 receiving an exemption under this Section has occurred. When
16 such a transfer occurs, the assessor shall mail a notice to the
17 new owner of the property (i) informing the new owner that the
18 exemption will remain in place through the year of the
19 transfer, after which it will be canceled, and (ii) providing
20 information pertaining to the rules for reapplying for the
21 exemption if the owner qualifies. In counties with 3,000,000 or
22 more inhabitants, the chief county assessment official shall
23 conduct audits of all exemptions granted under this Section no
24 later than December 31, 2022 and no later than December 31,
25 2024. The audit shall be designed to ascertain whether any
26 senior homestead exemptions have been granted erroneously. If

1 it is determined that a senior homestead exemption has been
2 erroneously applied to a property, the chief county assessment
3 officer shall make use of the appropriate provisions of Section
4 9-275 in relation to the property that received the erroneous
5 homestead exemption.

6 (j) In counties with less than 3,000,000 inhabitants, the
7 county board may by resolution provide that if a person has
8 been granted a homestead exemption under this Section, the
9 person qualifying need not reapply for the exemption.

10 In counties with less than 3,000,000 inhabitants, if the
11 assessor or chief county assessment officer requires annual
12 application for verification of eligibility for an exemption
13 once granted under this Section, the application shall be
14 mailed to the taxpayer.

15 (l) The assessor or chief county assessment officer shall
16 notify each person who qualifies for an exemption under this
17 Section that the person may also qualify for deferral of real
18 estate taxes under the Senior Citizens Real Estate Tax Deferral
19 Act. The notice shall set forth the qualifications needed for
20 deferral of real estate taxes, the address and telephone number
21 of county collector, and a statement that applications for
22 deferral of real estate taxes may be obtained from the county
23 collector.

24 (m) Notwithstanding Sections 6 and 8 of the State Mandates
25 Act, no reimbursement by the State is required for the
26 implementation of any mandate created by this Section.

1 (Source: P.A. 100-401, eff. 8-25-17; 101-453, eff. 8-23-19.)

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.