



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB3588

by Rep. Michael J. Zalewski

SYNOPSIS AS INTRODUCED:

- 35 ILCS 200/9-275
- 35 ILCS 200/Art. 10 Div. 21 heading new
- 35 ILCS 200/10-800 was 35 ILCS 200/15-174
- 35 ILCS 200/Art. 15 Div. 1 heading new
- 35 ILCS 200/15-13 new
- 35 ILCS 200/Art. 15 Div. 2 heading new
- 35 ILCS 200/15-163 new
- 35 ILCS 200/15-167
- 35 ILCS 200/15-168
- 35 ILCS 200/15-169
- 35 ILCS 200/15-170
- 35 ILCS 200/15-172
- 35 ILCS 200/15-173
- 35 ILCS 200/15-175
- 35 ILCS 200/15-176
- 35 ILCS 200/15-177
- 35 ILCS 200/15-180
- 35 ILCS 200/Art. 15 Div. 3 heading new
- 35 ILCS 200/15-261 new
- 35 ILCS 200/15-262 new
- 35 ILCS 200/15-263 new
- 35 ILCS 200/15-265 new
- 35 ILCS 200/15-267 new
- 35 ILCS 200/15-268 new
- 35 ILCS 200/15-269 new
- 35 ILCS 200/15-270 new
- 35 ILCS 200/15-272 new
- 35 ILCS 200/15-273 new
- 35 ILCS 200/15-275 new
- 35 ILCS 200/15-280 new

Amends the Property Tax Code. Makes structural changes concerning homestead exemptions by creating separate divisions for homestead exemptions in counties with 3,000,000 or more inhabitants and counties with fewer than 3,000,000 inhabitants. Effective January 1, 2020.

LRB101 08494 HLH 53571 b

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 renumbering
5 Section 15-174, by changing Sections 9-275, 15-167, 15-168,
6 15-169, 15-170, 15-172, 15-173, 15-175, 15-176, 15-177, and
7 15-180, by adding Division headings to Division 21 of Article
8 10, Division 1 of Article 15, and Division 2 of Article 15, and
9 by adding Sections 15-13 and 15-163 and Division 3 of Article
10 15 as follows:

11 (35 ILCS 200/9-275)

12 Sec. 9-275. Erroneous homestead exemptions.

13 (a) For purposes of this Section:

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

1 exemptions under the same Section of this Code for multiple
2 properties, then each of those exemptions is considered a
3 separate erroneous homestead exemption for purposes of this
4 Section.

5 "Homestead exemption" means an exemption under Division 2
6 of Article 15 of this Code ~~Section 15-165 (veterans with~~
7 ~~disabilities), 15-167 (returning veterans), 15-168 (persons~~
8 ~~with disabilities), 15-169 (standard homestead for veterans~~
9 ~~with disabilities), 15-170 (senior citizens), 15-172 (senior~~
10 ~~citizens assessment freeze), 15-175 (general homestead),~~
11 ~~15-176 (alternative general homestead), or 15-177 (long-time~~
12 ~~occupant).~~

13 "Erroneous exemption principal amount" means the total
14 difference between the property taxes actually billed to a
15 property index number and the amount of property taxes that
16 would have been billed but for the erroneous exemption or
17 exemptions.

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

20 (b) Notwithstanding any other provision of law, in counties
21 with 3,000,000 or more inhabitants, the chief county assessment
22 officer shall include the following information with each
23 assessment notice sent in a general assessment year: (1) a list
24 of each homestead exemption available under Article 15 of this
25 Code and a description of the eligibility criteria for that
26 exemption; (2) a list of each homestead exemption applied to

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

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

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

22 (c-5) The notice of discovery described in subsection (c)
23 shall: (1) identify, by property index number, the property for
24 which the chief county assessment officer has knowledge
25 indicating the existence of an erroneous homestead exemption;
26 (2) set forth the taxpayer's liability for principal, interest,

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

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

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

22 "Current tax year" means the year prior to the collection
23 year.

24 (d) The notice of intent to record a lien described in
25 subsection (c) shall: (1) identify, by property index number,
26 the property against which the lien is being sought; (2)

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

18 (e) The notice of intent to record a lien shall also
19 include a form that the taxpayer may return to the chief county
20 assessment officer to request a hearing. The taxpayer may
21 request a hearing by returning the form within 30 days after
22 service. The hearing shall be held within 90 days after the
23 taxpayer is served. The chief county assessment officer shall
24 promulgate rules of service and procedure for the hearing. The
25 chief county assessment officer must generally follow rules of
26 evidence and practices that prevail in the county circuit

1 courts, but, because of the nature of these proceedings, the
2 chief county assessment officer is not bound by those rules in
3 all particulars. The chief county assessment officer shall
4 appoint a hearing officer to oversee the hearing. The taxpayer
5 shall be allowed to present evidence to the hearing officer at
6 the hearing. After taking into consideration all the relevant
7 testimony and evidence, the hearing officer shall make an
8 administrative decision on whether the taxpayer was
9 erroneously granted a homestead exemption for the taxable year
10 in question. The taxpayer may appeal the hearing officer's
11 ruling to the circuit court of the county where the property is
12 located as a final administrative decision under the
13 Administrative Review Law.

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

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

21 (g) If a person received an erroneous homestead exemption
22 under Section 15-170 and: (1) the person was the spouse, child,
23 grandchild, brother, sister, niece, or nephew of the previous
24 taxpayer; and (2) the person received the property by bequest
25 or inheritance; then the person is not liable for the penalties
26 imposed under this Section for any year or years during which

1 the chief county assessment officer did not require an annual
2 application for the exemption. However, that person is
3 responsible for any 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 (Source: P.A. 98-93, eff. 7-16-13; 98-756, eff. 7-16-14;
21 98-811, eff. 1-1-15; 98-1143, eff. 1-1-15; 99-143, eff.
22 7-27-15; 99-851, eff. 8-19-16.)

23 (35 ILCS 200/Art. 10 Div. 21 heading new)

24 Division 21. Community stabilization assessment freeze pilot
25 program

1 (35 ILCS 200/10-800) (was 35 ILCS 200/15-174)
2 Sec. 10-800 ~~15-174~~. Community stabilization assessment
3 freeze pilot program.

4 (a) Beginning January 1, 2015 and ending June 30, 2029, the
5 chief county assessment officer of any county may reduce the
6 assessed value of improvements to residential real property in
7 accordance with subsection (b) for 10 taxable years after the
8 improvements are put in service, if and only if all of the
9 following factors have been met:

10 (1) the improvements are residential;

11 (2) the parcel was purchased or otherwise conveyed to
12 the taxpayer after January 1 of the taxable year and that
13 conveyance was not a tax sale as required under the
14 Property Tax Code;

15 (3) the parcel is located in a targeted area;

16 (4) for single family homes, the taxpayer occupies the
17 improvements on the parcel as his or her primary residence;
18 for residences of one to 6 units that will not be
19 owner-occupied, the taxpayer replaces 2 primary building
20 systems as outlined in this Section;

21 (5) the transfer from the holder of the prior mortgage
22 to the taxpayer was an arm's length transaction, in that
23 the taxpayer has no legal relationship to the holder of the
24 prior mortgage;

25 (6) an existing residential dwelling structure of no

1 more than 6 units on the parcel was unoccupied at the time
2 of conveyance for a minimum of 6 months, or the parcel was
3 ordered by a court of competent jurisdiction to be
4 deconverted in accordance with the provisions governing
5 distressed condominiums as provided in the Condominium
6 Property Act;

7 (7) the parcel is clear of unreleased liens and has no
8 outstanding tax liabilities attached against it; and

9 (8) the purchase price did not exceed the Federal
10 Housing Administration's loan limits then in place for the
11 area in which the improvement is located.

12 To be eligible for the benefit conferred by this Section,
13 residential units must (i) meet local building codes, or if
14 there are no local building codes, Housing Quality Standards,
15 as determined by the U.S. Department of Housing and Urban
16 Development from time to time and (ii) be owner-occupied or in
17 need of substantial rehabilitation. "Substantial
18 rehabilitation" means, at a minimum, compliance with local
19 building codes and the replacement or renovation of at least 2
20 primary building systems. Although the cost of each primary
21 building system may vary, the combined expenditure for making
22 the building compliant with local codes and replacing primary
23 building systems must be at least \$5 per square foot, adjusted
24 by the Consumer Price Index for All Urban Consumers, as
25 published annually by the U.S. Department of Labor. "Primary
26 building systems", together with their related

1 rehabilitations, specifically approved for this program are:

2 (1) Electrical. All electrical work must comply with
3 applicable codes; it may consist of a combination of any of
4 the following alternatives:

5 (A) installing individual equipment and appliance
6 branch circuits as required by code (the minimum being
7 a kitchen appliance branch circuit);

8 (B) installing a new emergency service, including
9 emergency lighting with all associated conduits and
10 wiring;

11 (C) rewiring all existing feeder conduits ("home
12 runs") from the main switchgear to apartment area
13 distribution panels;

14 (D) installing new in-wall conduits for
15 receptacles, switches, appliances, equipment, and
16 fixtures;

17 (E) replacing power wiring for receptacles,
18 switches, appliances, equipment, and fixtures;

19 (F) installing new light fixtures throughout the
20 building including closets and central areas;

21 (G) replacing, adding, or doing work as necessary
22 to bring all receptacles, switches, and other
23 electrical devices into code compliance;

24 (H) installing a new main service, including
25 conduit, cables into the building, and main disconnect
26 switch; and

1 (I) installing new distribution panels, including
2 all panel wiring, terminals, circuit breakers, and all
3 other panel devices.

4 (2) Heating. All heating work must comply with
5 applicable codes; it may consist of a combination of any of
6 the following alternatives:

7 (A) installing a new system to replace one of the
8 following heat distribution systems: (i) piping and
9 heat radiating units, including new main line venting
10 and radiator venting; or (ii) duct work, diffusers, and
11 cold air returns; or (iii) any other type of existing
12 heat distribution and radiation/diffusion components;
13 or

14 (B) installing a new system to replace one of the
15 following heat generating units: (i) hot water/steam
16 boiler; (ii) gas furnace; or (iii) any other type of
17 existing heat generating unit.

18 (3) Plumbing. All plumbing work must comply with
19 applicable codes. Replace all or a part of the in-wall
20 supply and waste plumbing; however, main supply risers,
21 waste stacks and vents, and code-conforming waste lines
22 need not be replaced.

23 (4) Roofing. All roofing work must comply with
24 applicable codes; it may consist of either of the following
25 alternatives, separately or in combination:

26 (A) replacing all rotted roof decks and

1 insulation; or

2 (B) replacing or repairing leaking roof membranes
3 (10% is the suggested minimum replacement of
4 membrane); restoration of the entire roof is an
5 acceptable substitute for membrane replacement.

6 (5) Exterior doors and windows. Replace the exterior
7 doors and windows. Renovation of ornate entry doors is an
8 acceptable substitute for replacement.

9 (6) Floors, walls, and ceilings. Finishes must be
10 replaced or covered over with new material. Acceptable
11 replacement or covering materials are as follows:

12 (A) floors must have new carpeting, vinyl tile,
13 ceramic, refurbished wood finish, or a similar
14 substitute;

15 (B) walls must have new drywall, including joint
16 taping and painting; or

17 (C) new ceilings must be either drywall, suspended
18 type, or a similar substitute.

19 (7) Exterior walls.

20 (A) replace loose or crumbling mortar and masonry
21 with new material;

22 (B) replace or paint wall siding and trim as
23 needed;

24 (C) bring porches and balconies to a sound
25 condition; or

26 (D) any combination of (A), (B), and (C).

1 (8) Elevators. Where applicable, at least 4 of the
2 following 7 alternatives must be accomplished:

3 (A) replace or rebuild the machine room controls
4 and refurbish the elevator machine (or equivalent
5 mechanisms in the case of hydraulic elevators);

6 (B) replace hoistway electro-mechanical items
7 including: ropes, switches, limits, buffers, levelers,
8 and deflector sheaves (or equivalent mechanisms in the
9 case of hydraulic elevators);

10 (C) replace hoistway wiring;

11 (D) replace door operators and linkage;

12 (E) replace door panels at each opening;

13 (F) replace hall stations, car stations, and
14 signal fixtures; or

15 (G) rebuild the car shell and refinish the
16 interior.

17 (9) Health and safety.

18 (A) install or replace fire suppression systems;

19 (B) install or replace security systems; or

20 (C) environmental remediation of lead-based paint,
21 asbestos, leaking underground storage tanks, or radon.

22 (10) Energy conservation improvements undertaken to
23 limit the amount of solar energy absorbed by a building's
24 roof or to reduce energy use for the property, including
25 any of the following activities:

26 (A) installing or replacing reflective roof

- 1 coatings (flat roofs);
- 2 (B) installing or replacing R-38 roof insulation;
- 3 (C) installing or replacing R-19 perimeter wall
- 4 insulation;
- 5 (D) installing or replacing insulated entry doors;
- 6 (E) installing or replacing Low E, insulated
- 7 windows;
- 8 (F) installing or replacing low-flow plumbing
- 9 fixtures;
- 10 (G) installing or replacing 90% sealed combustion
- 11 heating systems;
- 12 (H) installing or replacing direct exhaust hot
- 13 water heaters;
- 14 (I) installing or replacing mechanical ventilation
- 15 to exterior for kitchens and baths;
- 16 (J) installing or replacing Energy Star
- 17 appliances;
- 18 (K) installing low VOC interior paints on interior
- 19 finishes;
- 20 (L) installing or replacing fluorescent lighting
- 21 in common areas; or
- 22 (M) installing or replacing grading and
- 23 landscaping to promote on-site water retention.

24 (b) For the first 7 years after the improvements are placed

25 in service, the assessed value of the improvements shall be

26 reduced by an amount equal to 90% of the difference between the

1 base year assessed value of the improvements and the assessed
2 value of the improvements in the current taxable year. The
3 property will continue to be eligible for the benefits under
4 this Section in the eighth and ninth taxable years after the
5 improvements are placed in service, calculated as follows, if
6 and only if all of the factors in subsection (a) of this
7 Section continue to be met: in the eighth taxable year, the
8 assessed value of the improvements shall be reduced by an
9 amount equal to 65% of the difference between the base year
10 assessed value of the improvements and the assessed value of
11 the improvements in the current taxable year, and in the ninth
12 taxable year, the assessed value of the improvements shall be
13 reduced by an amount equal to 35% of the difference between the
14 base year assessed value of the improvements and the assessed
15 value of the improvements in the current taxable year. The
16 benefit will cease in the tenth taxable year.

17 (c) In order to receive benefits under this Section, in
18 addition to any information required by the chief county
19 assessment officer, the taxpayer must also submit the following
20 information to the chief county assessment officer for review:

21 (1) the owner's name;

22 (2) the postal address and permanent index number of
23 the parcel;

24 (3) a deed or other instrument conveying the parcel to
25 the current owner;

26 (4) evidence that the purchase price is within the

1 Federal Housing Administration's loan limits for the area
2 in which the improvement is located;

3 (5) certification that the parcel was unoccupied at the
4 time of conveyance to the current owner for a minimum of at
5 least 6 months;

6 (6) evidence that the parcel is clear of unreleased
7 liens and has no outstanding tax liabilities attached
8 against it;

9 (7) evidence that the improvements meet local building
10 codes, or if there are no local building codes, Housing
11 Quality Standards, as determined by the U.S. Department of
12 Housing and Urban Development from time to time, which may
13 be shown by a certificate of occupancy issued by the
14 appropriate local government or the certification by a home
15 inspector licensed by the State of Illinois; and

16 (8) any additional information as reasonably required
17 by the chief county assessment officer.

18 (d) The chief county assessment officer shall notify the
19 taxpayer as to whether or not the parcel meets the requirements
20 of this Section. If the parcel does not meet the requirements
21 of this Section, the chief county assessment officer shall
22 provide written notice of any deficiencies to the taxpayer, who
23 will then have 14 days from the date of notification to provide
24 supplemental information showing compliance with this Section.
25 If the taxpayer does not exercise this right to cure the
26 deficiency, or if the information submitted, in the sole

1 judgment of the chief county assessment officer, is
2 insufficient to meet the requirements of this Section, the
3 chief county assessment officer shall provide a written
4 explanation of the reasons for denial. A taxpayer may
5 subsequently reapply for the benefit if the deficiencies are
6 cured at a later date, but no later than 2019. The chief county
7 assessment officer may charge a reasonable application fee to
8 offset the administrative expenses associated with the
9 program.

10 (e) The benefit conferred by this Section is limited as
11 follows:

12 (1) The owner is eligible to apply for the benefit
13 conferred by this Section beginning January 1, 2015 through
14 December 31, 2019. If approved, the reduction will be
15 effective for the current taxable year, which will be
16 reflected in the tax bill issued in the following taxable
17 year.

18 (2) The reduction outlined in this Section shall
19 continue for a period of 10 years, and may not be extended
20 or renewed for any additional period.

21 (3) At the completion of the assessment freeze period
22 described here, the entire parcel will be assessed as
23 otherwise provided in this Code.

24 (4) If there is a transfer of ownership during the
25 period of the assessment freeze, then the benefit conferred
26 by this Section shall not apply on or after the date of

1 that transfer unless (i) the property is conveyed by an
2 owner who does not occupy the improvements as a primary
3 residence to an owner who will occupy the improvements as a
4 primary residence and (ii) all requirements of this Section
5 continue to be met.

6 (f) If the taxpayer does not occupy or intend to occupy the
7 residential dwelling as his or her principal residence within a
8 reasonable time, as determined by the chief county assessment
9 officer, the taxpayer must:

10 (1) immediately secure the residential dwelling in
11 accordance with the requirements of this Section;

12 (2) complete sufficient rehabilitation to bring the
13 improvements into compliance with local building codes,
14 including, without limitation, regulations concerning
15 lead-based paint and asbestos remediation; and

16 (3) complete rehabilitation within 18 months of
17 conveyance.

18 (g) For the purposes of this Section,

19 "Base year" means the taxable year prior to the taxable
20 year in which the property is purchased by the eligible
21 homeowner.

22 "Secure" means that:

23 (1) all doors and windows are closed and secured
24 using secure doors, windows without broken or cracked
25 panes, commercial-quality metal security panels filled
26 with like-kind material as the surrounding wall, or

1 plywood installed and secured in accordance with local
2 ordinances; at least one building entrance shall be
3 accessible from the exterior and secured with a door
4 that is locked to allow access only to authorized
5 persons;

6 (2) all grass and weeds on the vacant residential
7 property are maintained below 10 inches in height,
8 unless a local ordinance imposes a lower height;

9 (3) debris, trash, and litter on any portion of the
10 exterior of the vacant residential property is removed
11 in compliance with local ordinance;

12 (4) fences, gates, stairs, and steps that lead to
13 the main entrance of the building are maintained in a
14 structurally sound and reasonable manner;

15 (5) the property is winterized when appropriate;

16 (6) the exterior of the improvements are
17 reasonably maintained to ensure the safety of
18 passersby; and

19 (7) vermin and pests are regularly exterminated on
20 the exterior and interior of the property.

21 "Targeted area" means a distressed community that
22 meets the geographic, poverty, and unemployment criteria
23 for a distressed community set forth in 12 C.F.R. 1806.200.
24 (Source: P.A. 98-789, eff. 1-1-15.)

25 (35 ILCS 200/Art. 15 Div. 1 heading new)

1 Division 1. Non-homestead exemptions in all counties

2 (35 ILCS 200/15-13 new)

3 Sec. 15-13. Applicability. This Division 1 applies in all
4 counties and encompasses this Section and Sections occurring
5 after this Section and prior to Section 15-163.

6 (35 ILCS 200/Art. 15 Div. 2 heading new)

7 Division 2. Homestead exemptions in counties of 3,000,000 or
8 more inhabitants

9 (35 ILCS 200/15-163 new)

10 Sec. 15-163. Applicability. This Division 2 applies in
11 counties with 3,000,000 or more inhabitants and encompasses
12 this Section and Sections occurring after this Section and
13 prior to Section 15-261.

14 (35 ILCS 200/15-167)

15 Sec. 15-167. Returning Veterans' Homestead Exemption.

16 (a) Beginning with taxable year 2007, a homestead
17 exemption, limited to a reduction set forth under subsection
18 (b), from the property's value, as equalized or assessed by the
19 Department, is granted for property that is owned and occupied
20 as the principal residence of a veteran returning from an armed
21 conflict involving the armed forces of the United States who is
22 liable for paying real estate taxes on the property and is an

1 owner of record of the property or has a legal or equitable
2 interest therein as evidenced by a written instrument, except
3 for a leasehold interest, other than a leasehold interest of
4 land on which a single family residence is located, which is
5 occupied as the principal residence of a veteran returning from
6 an armed conflict involving the armed forces of the United
7 States who has an ownership interest therein, legal, equitable
8 or as a lessee, and on which he or she is liable for the payment
9 of property taxes. For purposes of the exemption under this
10 Section, "veteran" means an Illinois resident who has served as
11 a member of the United States Armed Forces, a member of the
12 Illinois National Guard, or a member of the United States
13 Reserve Forces.

14 (b) The ~~In all counties, the~~ reduction is \$5,000 for the
15 taxable year in which the veteran returns from active duty in
16 an armed conflict involving the armed forces of the United
17 States; however, if the veteran first acquires his or her
18 principal residence during the taxable year in which he or she
19 returns, but after January 1 of that year, and if the property
20 is owned and occupied by the veteran as a principal residence
21 on January 1 of the next taxable year, he or she may apply the
22 exemption for the next taxable year, and only the next taxable
23 year, after he or she returns. Beginning in taxable year 2010,
24 the reduction shall also be allowed for the taxable year after
25 the taxable year in which the veteran returns from active duty
26 in an armed conflict involving the armed forces of the United

1 States. For land improved with an apartment building owned and
2 operated as a cooperative, the maximum reduction from the value
3 of the property, as equalized by the Department, must be
4 multiplied by the number of apartments or units occupied by a
5 veteran returning from an armed conflict involving the armed
6 forces of the United States who is liable, by contract with the
7 owner or owners of record, for paying property taxes on the
8 property and is an owner of record of a legal or equitable
9 interest in the cooperative apartment building, other than a
10 leasehold interest. In a cooperative where a homestead
11 exemption has been granted, the cooperative association or the
12 management firm of the cooperative or facility shall credit the
13 savings resulting from that exemption only to the apportioned
14 tax liability of the owner or resident who qualified for the
15 exemption. Any person who willfully refuses to so credit the
16 savings is guilty of a Class B misdemeanor.

17 (c) Application must be made during the application period
18 in effect for the county of his or her residence. The assessor
19 ~~or chief county assessment officer~~ may determine the
20 eligibility of residential property to receive the homestead
21 exemption provided by this Section by application, visual
22 inspection, questionnaire, or other reasonable methods. The
23 determination must be made in accordance with guidelines
24 established by the Department.

25 (d) The exemption under this Section is in addition to any
26 other homestead exemption provided in this Article 15.

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

4 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;
5 97-333, eff. 8-12-11.)

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption is granted to persons with disabilities in the amount
11 of \$2,000, except as provided in subsection (c), to be deducted
12 from the property's value as equalized or assessed by the
13 Department of Revenue. The person with a disability shall
14 receive the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as the primary
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of
21 record of the property or have a legal or equitable
22 interest in the property as evidenced by a written
23 instrument. In the case of a leasehold interest in
24 property, the lease must be for a single family residence.

25 A person who has a disability during the taxable year is

1 eligible to apply for this homestead exemption during that
2 taxable year. Application must be made during the application
3 period in effect for the county of residence. If a homestead
4 exemption has been granted under this Section and the person
5 awarded the exemption subsequently becomes a resident of a
6 facility licensed under the Nursing Home Care Act, the
7 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD
8 Community Care Act, or the MC/DD Act, then the exemption shall
9 continue (i) so long as the residence continues to be occupied
10 by the qualifying person's spouse or (ii) if the residence
11 remains unoccupied but is still owned by the person qualified
12 for the homestead exemption.

13 (b) For the purposes of this Section, "person with a
14 disability" means a person unable to engage in any substantial
15 gainful activity by reason of a medically determinable physical
16 or mental impairment which can be expected to result in death
17 or has lasted or can be expected to last for a continuous
18 period of not less than 12 months. Persons with disabilities
19 filing claims under this Act shall submit proof of disability
20 in such form and manner as the Department shall by rule and
21 regulation prescribe. Proof that a claimant is eligible to
22 receive disability benefits under the Federal Social Security
23 Act shall constitute proof of disability for purposes of this
24 Act. Issuance of an Illinois Person with a Disability
25 Identification Card stating that the claimant is under a Class
26 2 disability, as defined in Section 4A of the Illinois

1 Identification Card Act, shall constitute proof that the person
2 named thereon is a person with a disability for purposes of
3 this Act. A person with a disability not covered under the
4 Federal Social Security Act and not presenting an Illinois
5 Person with a Disability Identification Card stating that the
6 claimant is under a Class 2 disability shall be examined by a
7 physician, advanced practice registered nurse, or physician
8 assistant designated by the Department, and his status as a
9 person with a disability determined using the same standards as
10 used by the Social Security Administration. The costs of any
11 required examination shall be borne by the claimant.

12 (c) For land improved with (i) an apartment building owned
13 and operated as a cooperative or (ii) a life care facility as
14 defined under Section 2 of the Life Care Facilities Act that is
15 considered to be a cooperative, the maximum reduction from the
16 value of the property, as equalized or assessed by the
17 Department, shall be multiplied by the number of apartments or
18 units occupied by a person with a disability. The person with a
19 disability shall receive the homestead exemption upon meeting
20 the following requirements:

21 (1) The property must be occupied as the primary
22 residence by the person with a disability.

23 (2) The person with a disability must be liable by
24 contract with the owner or owners of record for paying the
25 apportioned property taxes on the property of the
26 cooperative or life care facility. In the case of a life

1 care facility, the person with a disability must be liable
2 for paying the apportioned property taxes under a life care
3 contract as defined in Section 2 of the Life Care
4 Facilities Act.

5 (3) The person with a disability must be an owner of
6 record of a legal or equitable interest in the cooperative
7 apartment building. A leasehold interest does not meet this
8 requirement.

9 If a homestead exemption is granted under this subsection, the
10 cooperative association or management firm shall credit the
11 savings resulting from the exemption to the apportioned tax
12 liability of the qualifying person with a disability. The
13 assessor ~~chief county assessment officer~~ may request
14 reasonable proof that the association or firm has properly
15 credited the exemption. A person who willfully refuses to
16 credit an exemption to the qualified person with a disability
17 is guilty of a Class B misdemeanor.

18 (d) The assessor ~~chief county assessment officer~~ shall
19 determine the eligibility of property to receive the homestead
20 exemption according to guidelines established by the
21 Department. After a person has received an exemption under this
22 Section, an annual verification of eligibility for the
23 exemption shall be mailed to the taxpayer.

24 ~~In counties with fewer than 3,000,000 inhabitants, the~~
25 ~~chief county assessment officer shall provide to each person~~
26 ~~granted a homestead exemption under this Section a form to~~

1 ~~designate any other person to receive a duplicate of any notice~~
2 ~~of delinquency in the payment of taxes assessed and levied~~
3 ~~under this Code on the person's qualifying property. The~~
4 ~~duplicate notice shall be in addition to the notice required to~~
5 ~~be provided to the person receiving the exemption and shall be~~
6 ~~given in the manner required by this Code. The person filing~~
7 ~~the request for the duplicate notice shall pay an~~
8 ~~administrative fee of \$5 to the chief county assessment~~
9 ~~officer. The assessment officer shall then file the executed~~
10 ~~designation with the county collector, who shall issue the~~
11 ~~duplicate notices as indicated by the designation. A~~
12 ~~designation may be rescinded by the person with a disability in~~
13 ~~the manner required by the chief county assessment officer.~~

14 (e) A taxpayer who claims an exemption under Section 15-165
15 or 15-169 may not claim an exemption under this Section.

16 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
17 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
18 1-1-18.)

19 (35 ILCS 200/15-169)

20 Sec. 15-169. Homestead exemption for veterans with
21 disabilities.

22 (a) Beginning with taxable year 2007, an annual homestead
23 exemption, limited to the amounts set forth in subsections (b)
24 and (b-3), is granted for property that is used as a qualified
25 residence by a veteran with a disability.

1 (b) For taxable years prior to 2015, the amount of the
2 exemption under this Section is as follows:

3 (1) for veterans with a service-connected disability
4 of at least (i) 75% for exemptions granted in taxable years
5 2007 through 2009 and (ii) 70% for exemptions granted in
6 taxable year 2010 and each taxable year thereafter, as
7 certified by the United States Department of Veterans
8 Affairs, the annual exemption is \$5,000; and

9 (2) for veterans with a service-connected disability
10 of at least 50%, but less than (i) 75% for exemptions
11 granted in taxable years 2007 through 2009 and (ii) 70% for
12 exemptions granted in taxable year 2010 and each taxable
13 year thereafter, as certified by the United States
14 Department of Veterans Affairs, the annual exemption is
15 \$2,500.

16 (b-3) For taxable years 2015 and thereafter:

17 (1) if the veteran has a service connected disability
18 of 30% or more but less than 50%, as certified by the
19 United States Department of Veterans Affairs, then the
20 annual exemption is \$2,500;

21 (2) if the veteran has a service connected disability
22 of 50% or more but less than 70%, as certified by the
23 United States Department of Veterans Affairs, then the
24 annual exemption is \$5,000; and

25 (3) if the veteran has a service connected disability
26 of 70% or more, as certified by the United States

1 Department of Veterans Affairs, then the property is exempt
2 from taxation under this Code.

3 (b-5) If a homestead exemption is granted under this
4 Section and the person awarded the exemption subsequently
5 becomes a resident of a facility licensed under the Nursing
6 Home Care Act or a facility operated by the United States
7 Department of Veterans Affairs, then the exemption shall
8 continue (i) so long as the residence continues to be occupied
9 by the qualifying person's spouse or (ii) if the residence
10 remains unoccupied but is still owned by the person who
11 qualified for the homestead exemption.

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

21 (c-1) Beginning with taxable year 2015, nothing in this
22 Section shall require the veteran to have qualified for or
23 obtained the exemption before death if the veteran was killed
24 in the line of duty.

25 (d) The exemption under this Section applies for taxable
26 year 2007 and thereafter. A taxpayer who claims an exemption

1 under Section 15-165 or 15-168 may not claim an exemption under
2 this Section.

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

13 (e-1) If the person qualifying for the exemption does not
14 occupy the qualified residence as of January 1 of the taxable
15 year, the exemption granted under this Section shall be
16 prorated on a monthly basis. The prorated exemption shall apply
17 beginning with the first complete month in which the person
18 occupies the qualified residence.

19 (f) For the purposes of this Section:

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 the primary residence of a veteran with a disability. Property
24 rented for more than 6 months is presumed to be used for
25 commercial purposes.

26 "Veteran" means an Illinois resident who has served as a

1 member of the United States Armed Forces on active duty or
2 State active duty, a member of the Illinois National Guard, or
3 a member of the United States Reserve Forces and who has
4 received an honorable discharge.

5 (Source: P.A. 99-143, eff. 7-27-15; 99-375, eff. 8-17-15;
6 99-642, eff. 7-28-16; 100-869, eff. 8-14-18.)

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior citizens homestead exemption. An
9 annual homestead exemption limited, except as described here
10 with relation to cooperatives or life care facilities, to a
11 maximum reduction set forth below from the property's value, as
12 equalized or assessed by the Department, is granted for
13 property that is occupied as a residence by a person 65 years
14 of age or older who is liable for paying real estate taxes on
15 the property and is an owner of record of the property or has a
16 legal or equitable interest therein as evidenced by a written
17 instrument, except for a leasehold interest, other than a
18 leasehold interest of land on which a single family residence
19 is located, which is occupied as a residence by a person 65
20 years or older who has an ownership interest therein, legal,
21 equitable or as a lessee, and on which he or she is liable for
22 the payment of property taxes. Before taxable year 2004, the
23 maximum reduction shall be \$2,500 ~~in counties with 3,000,000 or~~
24 ~~more inhabitants and \$2,000 in all other counties.~~ For taxable
25 years 2004 through 2005, the maximum reduction shall be \$3,000

1 ~~in all counties.~~ For taxable years 2006 and 2007, the maximum
2 reduction shall be \$3,500. For taxable years 2008 through 2011,
3 the maximum reduction is \$4,000 ~~in all counties.~~ For taxable
4 year 2012, the maximum reduction is \$5,000 ~~in counties with~~
5 ~~3,000,000 or more inhabitants and \$4,000 in all other counties.~~
6 For taxable years 2013 through 2016, the maximum reduction is
7 \$5,000 ~~in all counties.~~ For taxable years 2017 and thereafter,
8 the maximum reduction is \$8,000 ~~in counties with 3,000,000 or~~
9 ~~more inhabitants and \$5,000 in all other counties.~~

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

1 granted, the cooperative association or the management firm of
2 the cooperative or facility shall credit the savings resulting
3 from that exemption only to the apportioned tax liability of
4 the owner or resident who qualified for the exemption. Any
5 person who willfully refuses to so credit the savings shall be
6 guilty of a Class B misdemeanor. Under this Section and
7 Sections 15-175, 15-176, and 15-177, "life care facility" means
8 a facility, as defined in Section 2 of the Life Care Facilities
9 Act, with which the applicant for the homestead exemption has a
10 life care contract as defined in that Act.

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

21 A person who will be 65 years of age during the current
22 assessment year shall be eligible to apply for the homestead
23 exemption during that assessment year. Application shall be
24 made during the application period in effect for the county of
25 his residence.

26 Beginning with assessment year 2003, for taxes payable in

1 2004, property that is first occupied as a residence after
2 January 1 of any assessment year by a person who is eligible
3 for the senior citizens homestead exemption under this Section
4 must be granted a pro-rata exemption for the assessment year.
5 The amount of the pro-rata exemption is the exemption allowed
6 in the county under this Section divided by 365 and multiplied
7 by the number of days during the assessment year the property
8 is occupied as a residence by a person eligible for the
9 exemption under this Section. The assessor ~~chief county~~
10 ~~assessment officer~~ must adopt reasonable procedures to
11 establish eligibility for this pro-rata exemption.

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

21 ~~The chief county assessment officer of each county with~~
22 ~~less than 3,000,000 inhabitants shall provide to each person~~
23 ~~allowed a homestead exemption under this Section a form to~~
24 ~~designate any other person to receive a duplicate of any notice~~
25 ~~of delinquency in the payment of taxes assessed and levied~~
26 ~~under this Code on the property of the person receiving the~~

1 ~~exemption. The duplicate notice shall be in addition to the~~
2 ~~notice required to be provided to the person receiving the~~
3 ~~exemption, and shall be given in the manner required by this~~
4 ~~Code. The person filing the request for the duplicate notice~~
5 ~~shall pay a fee of \$5 to cover administrative costs to the~~
6 ~~supervisor of assessments, who shall then file the executed~~
7 ~~designation with the county collector. Notwithstanding any~~
8 ~~other provision of this Code to the contrary, the filing of~~
9 ~~such an executed designation requires the county collector to~~
10 ~~provide duplicate notices as indicated by the designation. A~~
11 ~~designation may be rescinded by the person who executed such~~
12 ~~designation at any time, in the manner and form required by the~~
13 ~~chief county assessment officer.~~

14 The assessor ~~or chief county assessment officer~~ may
15 determine the eligibility of residential property to receive
16 the homestead exemption provided by this Section by
17 application, visual inspection, questionnaire or other
18 reasonable methods. The determination shall be made in
19 accordance with guidelines established by the Department.

20 Beginning ~~In counties with 3,000,000 or more inhabitants,~~
21 ~~beginning~~ in taxable year 2010, each taxpayer who has been
22 granted an exemption under this Section must reapply on an
23 annual basis. The assessor ~~chief county assessment officer~~
24 shall mail the application to the taxpayer. ~~In counties with~~
25 ~~less than 3,000,000 inhabitants, the county board may by~~
26 ~~resolution provide that if a person has been granted a~~

1 ~~homestead exemption under this Section, the person qualifying~~
2 ~~need not reapply for the exemption.~~

3 ~~In counties with less than 3,000,000 inhabitants, if the~~
4 ~~assessor or chief county assessment officer requires annual~~
5 ~~application for verification of eligibility for an exemption~~
6 ~~once granted under this Section, the application shall be~~
7 ~~mailed to the taxpayer.~~

8 The assessor ~~or chief county assessment officer~~ shall
9 notify each person who qualifies for an exemption under this
10 Section that the person may also qualify for deferral of real
11 estate taxes under the Senior Citizens Real Estate Tax Deferral
12 Act. The notice shall set forth the qualifications needed for
13 deferral of real estate taxes, the address and telephone number
14 of the county collector, and a statement that applications for
15 deferral of real estate taxes may be obtained from the county
16 collector.

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

20 (Source: P.A. 99-180, eff. 7-29-15; 100-401, eff. 8-25-17.)

21 (35 ILCS 200/15-172)

22 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
23 Exemption.

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

1 (b) As used in this Section:

2 "Applicant" means an individual who has filed an
3 application under this Section.

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

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

1 For taxable year 1999 only, the assessor ~~Chief County~~
2 ~~Assessment Officer~~ shall review (i) all taxable years for which
3 the applicant applied and qualified for the exemption and (ii)
4 the existing base year. The assessor ~~assessment officer~~ shall
5 select as the new base year the year with the lowest equalized
6 assessed value. An equalized assessed value that is based on an
7 assessed value that results from a temporary irregularity in
8 the property that reduces the assessed value for one or more
9 taxable years shall not be considered the lowest equalized
10 assessed value. The selected year shall be the base year for
11 taxable year 1999 and thereafter until a new base year is
12 established under the terms of this paragraph.

13 ~~"Chief County Assessment Officer" means the County~~
14 ~~Assessor or Supervisor of Assessments of the county in which~~
15 ~~the property is located.~~

16 "Equalized assessed value" means the assessed value as
17 equalized by the Illinois Department of Revenue.

18 "Household" means the applicant, the spouse of the
19 applicant, and all persons using the residence of the applicant
20 as their principal place of residence.

21 "Household income" means the combined income of the members
22 of a household for the calendar year preceding the taxable
23 year.

24 "Income" has the same meaning as provided in Section 3.07
25 of the Senior Citizens and Persons with Disabilities Property
26 Tax Relief Act, except that, beginning in assessment year 2001,

1 "income" does not include veteran's benefits.

2 "Internal Revenue Code of 1986" means the United States
3 Internal Revenue Code of 1986 or any successor law or laws
4 relating to federal income taxes in effect for the year
5 preceding the taxable year.

6 "Life care facility that qualifies as a cooperative" means
7 a facility as defined in Section 2 of the Life Care Facilities
8 Act.

9 "Maximum income limitation" means:

- 10 (1) \$35,000 prior to taxable year 1999;
- 11 (2) \$40,000 in taxable years 1999 through 2003;
- 12 (3) \$45,000 in taxable years 2004 through 2005;
- 13 (4) \$50,000 in taxable years 2006 and 2007;
- 14 (5) \$55,000 in taxable years 2008 through 2016;
- 15 (6) for taxable year 2017, (i) \$65,000 for qualified
16 property located in a county with 3,000,000 or more
17 inhabitants and (ii) \$55,000 for qualified property
18 located in a county with fewer than 3,000,000 inhabitants;
19 and
- 20 (7) for taxable years 2018 and thereafter, \$65,000 for
21 all qualified property.

22 "Residence" means the principal dwelling place and
23 appurtenant structures used for residential purposes in this
24 State occupied on January 1 of the taxable year by a household
25 and so much of the surrounding land, constituting the parcel
26 upon which the dwelling place is situated, as is used for

1 residential purposes. If the assessor ~~Chief County Assessment~~
2 ~~Officer~~ has established a specific legal description for a
3 portion of property constituting the residence, then that
4 portion of property shall be deemed the residence for the
5 purposes of this Section.

6 "Taxable year" means the calendar year during which ad
7 valorem property taxes payable in the next succeeding year are
8 levied.

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

1 ~~The~~ ~~in~~ ~~counties~~ ~~of~~ ~~3,000,000~~ ~~or~~ ~~more~~ ~~inhabitants,~~ the
2 amount of the exemption for all taxable years is the equalized
3 assessed value of the residence in the taxable year for which
4 application is made minus the base amount. ~~In all other~~
5 ~~counties,~~ the amount of the exemption is as follows: (i)
6 ~~through taxable year 2005 and for taxable year 2007 and~~
7 ~~thereafter,~~ the amount of this exemption shall be the equalized
8 ~~assessed value of the residence in the taxable year for which~~
9 ~~application is made minus the base amount; and (ii) for taxable~~
10 ~~year 2006, the amount of the exemption is as follows:~~

11 ~~(1) For an applicant who has a household income of~~
12 ~~\$45,000 or less, the amount of the exemption is the~~
13 ~~equalized assessed value of the residence in the taxable~~
14 ~~year for which application is made minus the base amount.~~

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

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

25 ~~(4) For an applicant who has a household income~~
26 ~~exceeding \$47,500 but not exceeding \$48,750, the amount of~~

1 ~~the exemption is (i) the equalized assessed value of the~~
2 ~~residence in the taxable year for which application is made~~
3 ~~minus the base amount (ii) multiplied by 0.4.~~

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

9 When the applicant is a surviving spouse of an applicant
10 for a prior year for the same residence for which an exemption
11 under this Section has been granted, the base year and base
12 amount for that residence are the same as for the applicant for
13 the prior year.

14 Each year at the time the assessment books are certified to
15 the County Clerk, the Board of Review or Board of Appeals shall
16 give to the County Clerk a list of the assessed values of
17 improvements on each parcel qualifying for this exemption that
18 were added after the base year for this parcel and that
19 increased the assessed value of the property.

20 In the case of land improved with an apartment building
21 owned and operated as a cooperative or a building that is a
22 life care facility that qualifies as a cooperative, the maximum
23 reduction from the equalized assessed value of the property is
24 limited to the sum of the reductions calculated for each unit
25 occupied as a residence by a person or persons (i) 65 years of
26 age or older, (ii) with a household income that does not exceed

1 the maximum income limitation, (iii) who is liable, by contract
2 with the owner or owners of record, for paying real property
3 taxes on the property, and (iv) who is an owner of record of a
4 legal or equitable interest in the cooperative apartment
5 building, other than a leasehold interest. In the instance of a
6 cooperative where a homestead exemption has been granted under
7 this Section, the cooperative association or its management
8 firm shall credit the savings resulting from that exemption
9 only to the apportioned tax liability of the owner who
10 qualified for the exemption. Any person who willfully refuses
11 to credit that savings to an owner who qualifies for the
12 exemption is guilty of a Class B misdemeanor.

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

23 Beginning January 1, 1997, when an individual dies who
24 would have qualified for an exemption under this Section, and
25 the surviving spouse does not independently qualify for this
26 exemption because of age, the exemption under this Section

1 shall be granted to the surviving spouse for the taxable year
2 preceding and the taxable year of the death, provided that,
3 except for age, the surviving spouse meets all other
4 qualifications for the granting of this exemption for those
5 years.

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

9 ~~For taxable year 1994 only, in counties having less than~~
10 ~~3,000,000 inhabitants, to receive the exemption, a person shall~~
11 ~~submit an application by February 15, 1995 to the Chief County~~
12 ~~Assessment Officer of the county in which the property is~~
13 ~~located. In counties having 3,000,000 or more inhabitants, for~~
14 taxable year 1994 and all subsequent taxable years, to receive
15 the exemption, a person may submit an application to the
16 assessor ~~Chief County Assessment Officer of the county in which~~
17 ~~the property is located~~ during such period as may be specified
18 by the assessor ~~Chief County Assessment Officer~~. The assessor
19 ~~Chief County Assessment Officer in counties of 3,000,000 or~~
20 ~~more inhabitants~~ shall annually give notice of the application
21 period by mail or by publication. ~~In counties having less than~~
22 ~~3,000,000 inhabitants, beginning with taxable year 1995 and~~
23 ~~thereafter, to receive the exemption, a person shall submit an~~
24 ~~application by July 1 of each taxable year to the Chief County~~
25 ~~Assessment Officer of the county in which the property is~~
26 ~~located~~. A county may, by ordinance, establish a date for

1 submission of applications that is different than July 1. The
2 applicant shall submit with the application an affidavit of the
3 applicant's total household income, age, marital status (and if
4 married the name and address of the applicant's spouse, if
5 known), and principal dwelling place of members of the
6 household on January 1 of the taxable year. The Department
7 shall establish, by rule, a method for verifying the accuracy
8 of affidavits filed by applicants under this Section, and the
9 Chief County Assessment Officer may conduct audits of any
10 taxpayer claiming an exemption under this Section to verify
11 that the taxpayer is eligible to receive the exemption. Each
12 application shall contain or be verified by a written
13 declaration that it is made under the penalties of perjury. A
14 taxpayer's signing a fraudulent application under this Act is
15 perjury, as defined in Section 32-2 of the Criminal Code of
16 2012. The applications shall be clearly marked as applications
17 for the Senior Citizens Assessment Freeze Homestead Exemption
18 and must contain a notice that any taxpayer who receives the
19 exemption is subject to an audit by the assessor ~~Chief County~~
20 ~~Assessment Officer~~.

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

1 ~~timely manner, the Chief County Assessment Officer may extend~~
2 ~~the filing deadline for a period of 30 days after the applicant~~
3 ~~regains the capability to file the application, but in no case~~
4 ~~may the filing deadline be extended beyond 3 months of the~~
5 ~~original filing deadline. In order to receive the extension~~
6 ~~provided in this paragraph, the applicant shall provide the~~
7 ~~Chief County Assessment Officer with a signed statement from~~
8 ~~the applicant's physician, advanced practice registered nurse,~~
9 ~~or physician assistant stating the nature and extent of the~~
10 ~~condition, that, in the physician's, advanced practice~~
11 ~~registered nurse's, or physician assistant's opinion, the~~
12 ~~condition was so severe that it rendered the applicant~~
13 ~~incapable of filing the application in a timely manner, and the~~
14 ~~date on which the applicant regained the capability to file the~~
15 ~~application.~~

16 ~~Beginning January 1, 1998, notwithstanding any other~~
17 ~~provision to the contrary, in counties having fewer than~~
18 ~~3,000,000 inhabitants, if an applicant fails to file the~~
19 ~~application required by this Section in a timely manner and~~
20 ~~this failure to file is due to a mental or physical condition~~
21 ~~sufficiently severe so as to render the applicant incapable of~~
22 ~~filing the application in a timely manner, the Chief County~~
23 ~~Assessment Officer may extend the filing deadline for a period~~
24 ~~of 3 months. In order to receive the extension provided in this~~
25 ~~paragraph, the applicant shall provide the Chief County~~
26 ~~Assessment Officer with a signed statement from the applicant's~~

1 ~~physician, advanced practice registered nurse, or physician~~
2 ~~assistant stating the nature and extent of the condition, and~~
3 ~~that, in the physician's, advanced practice registered~~
4 ~~nurse's, or physician assistant's opinion, the condition was so~~
5 ~~severe that it rendered the applicant incapable of filing the~~
6 ~~application in a timely manner.~~

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

21 For purposes of this Section, a person who will be 65 years
22 of age during the current taxable year shall be eligible to
23 apply for the homestead exemption during that taxable year.
24 Application shall be made during the application period in
25 effect for the county of his or her residence.

26 The assessor ~~Chief County Assessment Officer~~ may determine

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

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

21 Nothing contained in this Section shall prevent the
22 Director or assessor ~~chief county assessment officer~~ from
23 publishing or making available reasonable statistics
24 concerning the operation of the exemption contained in this
25 Section in which the contents of claims are grouped into
26 aggregates in such a way that information contained in any

1 individual claim shall not be disclosed.

2 Notwithstanding any other provision of law, for taxable
3 year 2017 and thereafter, in counties of 3,000,000 or more
4 inhabitants, the amount of the exemption shall be the greater
5 of (i) the amount of the exemption otherwise calculated under
6 this Section or (ii) \$2,000.

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

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

18 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
19 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-401, eff.
20 8-25-17; 100-513, eff. 1-1-18; 100-863, eff. 8-14-18.)

21 (35 ILCS 200/15-173)

22 Sec. 15-173. Natural Disaster Homestead Exemption.

23 (a) This Section may be cited as the Natural Disaster
24 Homestead Exemption.

25 (b) As used in this Section:

1 "Base amount" means the base year equalized assessed value
2 of the residence.

3 "Base year" means the taxable year prior to the taxable
4 year in which the natural disaster occurred.

5 ~~"Chief county assessment officer" means the County~~
6 ~~Assessor or Supervisor of Assessments of the county in which~~
7 ~~the property is located.~~

8 "Equalized assessed value" means the assessed value as
9 equalized by the Illinois Department of Revenue.

10 "Homestead property" has the meaning ascribed to that term
11 in Section 15-175 of this Code.

12 "Natural disaster" means an occurrence of widespread or
13 severe damage or loss of property resulting from any
14 catastrophic cause including, but not limited to, fire, flood,
15 earthquake, wind, storm, or extended period of severe inclement
16 weather. In the case of a residential structure affected by
17 flooding, the structure shall not be eligible for this
18 homestead improvement exemption unless it is located within a
19 local jurisdiction which is participating in the National Flood
20 Insurance Program. A proclamation of disaster by the President
21 of the United States or Governor of the State of Illinois is
22 not a prerequisite to the classification of an occurrence as a
23 natural disaster under this Section.

24 (c) A homestead exemption shall be granted by the assessor
25 ~~chief county assessment officer~~ for homestead properties
26 containing a residential structure that has been rebuilt

1 following a natural disaster occurring in taxable year 2012 or
2 any taxable year thereafter. The amount of the exemption is the
3 equalized assessed value of the residence in the first taxable
4 year for which the taxpayer applies for an exemption under this
5 Section minus the base amount. To be eligible for an exemption
6 under this Section: (i) the residential structure must be
7 rebuilt within 2 years after the date of the natural disaster;
8 and (ii) the square footage of the rebuilt residential
9 structure may not be more than 110% of the square footage of
10 the original residential structure as it existed immediately
11 prior to the natural disaster. The taxpayer's initial
12 application for an exemption under this Section must be made no
13 later than the first taxable year after the residential
14 structure is rebuilt. The exemption shall continue at the same
15 annual amount until the taxable year in which the property is
16 sold or transferred.

17 (d) To receive the exemption, the taxpayer shall submit an
18 application to the assessor ~~chief county assessment officer~~ of
19 the county in which the property is located by July 1 of each
20 taxable year. A county may, by resolution, establish a date for
21 submission of applications that is different than July 1. The
22 assessor ~~chief county assessment officer~~ may require
23 additional documentation to be provided by the applicant. The
24 applications shall be clearly marked as applications for the
25 Natural Disaster Homestead Exemption.

26 (e) Property is not eligible for an exemption under this

1 Section and Section 15-180 for the same natural disaster or
2 catastrophic event. The property may, however, remain eligible
3 for an additional exemption under Section 15-180 for any
4 separate event occurring after the property qualified for an
5 exemption under this Section.

6 (f) The exemption under this Section carries over to the
7 benefit of the surviving spouse as long as the spouse holds the
8 legal or beneficial title to the homestead and permanently
9 resides thereon.

10 (g) Notwithstanding Sections 6 and 8 of the State Mandates
11 Act, no reimbursement by the State is required for the
12 implementation of any mandate created by this Section.

13 (Source: P.A. 97-716, eff. 6-29-12.)

14 (35 ILCS 200/15-175)

15 Sec. 15-175. General homestead exemption.

16 (a) Except as provided in Sections 15-176 and 15-177,
17 homestead property is entitled to an annual homestead exemption
18 limited, except as described here with relation to cooperatives
19 or life care facilities, to a reduction in the equalized
20 assessed value of homestead property equal to the increase in
21 equalized assessed value for the current assessment year above
22 the equalized assessed value of the property for 1977, up to
23 the maximum reduction set forth below. If however, the 1977
24 equalized assessed value upon which taxes were paid is
25 subsequently determined by local assessing officials, the

1 Property Tax Appeal Board, or a court to have been excessive,
2 the equalized assessed value which should have been placed on
3 the property for 1977 shall be used to determine the amount of
4 the exemption.

5 (b) Except as provided in Section 15-176, the maximum
6 reduction before taxable year 2004 shall be \$4,500 ~~in counties~~
7 ~~with 3,000,000 or more inhabitants and \$3,500 in all other~~
8 ~~counties~~. Except as provided in Sections 15-176 and 15-177, for
9 taxable years 2004 through 2007, the maximum reduction shall be
10 \$5,000, for taxable year 2008, the maximum reduction is \$5,500,
11 and, for taxable years 2009 through 2011, the maximum reduction
12 is \$6,000 ~~in all counties~~. For taxable years 2012 through 2016,
13 the maximum reduction is \$7,000 ~~in counties with 3,000,000 or~~
14 ~~more inhabitants and \$6,000 in all other counties~~. For taxable
15 years 2017 and thereafter, the maximum reduction is \$10,000 ~~in~~
16 ~~counties with 3,000,000 or more inhabitants and \$6,000 in all~~
17 ~~other counties~~. If a county has elected to subject itself to
18 the provisions of Section 15-176 as provided in subsection (k)
19 of that Section, then, for the first taxable year only after
20 the provisions of Section 15-176 no longer apply, for owners
21 who, for the taxable year, have not been granted a senior
22 citizens assessment freeze homestead exemption under Section
23 15-172 or a long-time occupant homestead exemption under
24 Section 15-177, there shall be an additional exemption of
25 \$5,000 for owners with a household income of \$30,000 or less.

26 (c) (Blank). ~~In counties with fewer than 3,000,000~~

1 ~~inhabitants, if, based on the most recent assessment, the~~
2 ~~equalized assessed value of the homestead property for the~~
3 ~~current assessment year is greater than the equalized assessed~~
4 ~~value of the property for 1977, the owner of the property shall~~
5 ~~automatically receive the exemption granted under this Section~~
6 ~~in an amount equal to the increase over the 1977 assessment up~~
7 ~~to the maximum reduction set forth in this Section.~~

8 (d) If in any assessment year beginning with the 2000
9 assessment year, homestead property has a pro-rata valuation
10 under Section 9-180 resulting in an increase in the assessed
11 valuation, a reduction in equalized assessed valuation equal to
12 the increase in equalized assessed value of the property for
13 the year of the pro-rata valuation above the equalized assessed
14 value of the property for 1977 shall be applied to the property
15 on a proportionate basis for the period the property qualified
16 as homestead property during the assessment year. The maximum
17 proportionate homestead exemption shall not exceed the maximum
18 homestead exemption allowed in the county under this Section
19 divided by 365 and multiplied by the number of days the
20 property qualified as homestead property.

21 (d-1) In counties with 3,000,000 or more inhabitants, where
22 the chief county assessment officer provides a notice of
23 discovery, if a property is not occupied by its owner as a
24 principal residence as of January 1 of the current tax year,
25 then the property owner shall notify the chief county
26 assessment officer of that fact on a form prescribed by the

1 chief county assessment officer. That notice must be received
2 by the chief county assessment officer on or before March 1 of
3 the collection year. If mailed, the form shall be sent by
4 certified mail, return receipt requested. If the form is
5 provided in person, the chief county assessment officer shall
6 provide a date stamped copy of the notice. Failure to provide
7 timely notice pursuant to this subsection (d-1) shall result in
8 the exemption being treated as an erroneous exemption. Upon
9 timely receipt of the notice for the current tax year, no
10 exemption shall be applied to the property for the current tax
11 year. If the exemption is not removed upon timely receipt of
12 the notice by the chief assessment officer, then the error is
13 considered granted as a result of a clerical error or omission
14 on the part of the chief county assessment officer as described
15 in subsection (h) of Section 9-275, and the property owner
16 shall not be liable for the payment of interest and penalties
17 due to the erroneous exemption for the current tax year for
18 which the notice was filed after the date that notice was
19 timely received pursuant to this subsection. Notice provided
20 under this subsection shall not constitute a defense or amnesty
21 for prior year erroneous exemptions.

22 For the purposes of this subsection (d-1):

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

25 "Current tax year" means the year prior to the collection
26 year.

1 (e) The assessor ~~chief county assessment officer~~ may, when
2 considering whether to grant a leasehold exemption under this
3 Section, require the following conditions to be met:

4 (1) that a notarized application for the exemption,
5 signed by both the owner and the lessee of the property,
6 must be submitted each year during the application period
7 in effect for the county in which the property is located;

8 (2) that a copy of the lease must be filed with the
9 assessor ~~chief county assessment officer~~ by the owner of
10 the property at the time the notarized application is
11 submitted;

12 (3) that the lease must expressly state that the lessee
13 is liable for the payment of property taxes; and

14 (4) that the lease must include the following language
15 in substantially the following form:

16 "Lessee shall be liable for the payment of real
17 estate taxes with respect to the residence in
18 accordance with the terms and conditions of Section
19 15-175 of the Property Tax Code (35 ILCS 200/15-175).
20 The permanent real estate index number for the premises
21 is (insert number), and, according to the most recent
22 property tax bill, the current amount of real estate
23 taxes associated with the premises is (insert amount)
24 per year. The parties agree that the monthly rent set
25 forth above shall be increased or decreased pro rata
26 (effective January 1 of each calendar year) to reflect

1 any increase or decrease in real estate taxes. Lessee
2 shall be deemed to be satisfying Lessee's liability for
3 the above mentioned real estate taxes with the monthly
4 rent payments as set forth above (or increased or
5 decreased as set forth herein).".

6 In addition, if there is a change in lessee, or if the
7 lessee vacates the property, then the assessor ~~chief county~~
8 ~~assessment officer~~ may require the owner of the property to
9 notify the assessor ~~chief county assessment officer~~ of that
10 change.

11 This subsection (e) does not apply to leasehold interests
12 in property owned by a municipality.

13 (f) "Homestead property" under this Section includes
14 residential property that is occupied by its owner or owners as
15 his or their principal dwelling place, or that is a leasehold
16 interest on which a single family residence is situated, which
17 is occupied as a residence by a person who has an ownership
18 interest therein, legal or equitable or as a lessee, and on
19 which the person is liable for the payment of property taxes.
20 For land improved with an apartment building owned and operated
21 as a cooperative, the maximum reduction from the equalized
22 assessed value shall be limited to the increase in the value
23 above the equalized assessed value of the property for 1977, up
24 to the maximum reduction set forth above, multiplied by the
25 number of apartments or units occupied by a person or persons
26 who is liable, by contract with the owner or owners of record,

1 for paying property taxes on the property and is an owner of
2 record of a legal or equitable interest in the cooperative
3 apartment building, other than a leasehold interest. For land
4 improved with a life care facility, the maximum reduction from
5 the value of the property, as equalized by the Department,
6 shall be multiplied by the number of apartments or units
7 occupied by a person or persons, irrespective of any legal,
8 equitable, or leasehold interest in the facility, who are
9 liable, under a life care contract with the owner or owners of
10 record of the facility, for paying property taxes on the
11 property. For purposes of this Section, the term "life care
12 facility" has the meaning stated in Section 15-170.

13 "Household", as used in this Section, means the owner, the
14 spouse of the owner, and all persons using the residence of the
15 owner as their principal place of residence.

16 "Household income", as used in this Section, means the
17 combined income of the members of a household for the calendar
18 year preceding the taxable year.

19 "Income", as used in this Section, has the same meaning as
20 provided in Section 3.07 of the Senior Citizens and Persons
21 with Disabilities Property Tax Relief Act, except that "income"
22 does not include veteran's benefits.

23 (g) In a cooperative or life care facility where a
24 homestead exemption has been granted, the cooperative
25 association or the management of the cooperative or life care
26 facility shall credit the savings resulting from that exemption

1 only to the apportioned tax liability of the owner or resident
2 who qualified for the exemption. Any person who willfully
3 refuses to so credit the savings shall be guilty of a Class B
4 misdemeanor.

5 (h) Where married persons maintain and reside in separate
6 residences qualifying as homestead property, each residence
7 shall receive 50% of the total reduction in equalized assessed
8 valuation provided by this Section.

9 (i) The ~~In all counties, the~~ assessor ~~or chief county~~
10 ~~assessment officer~~ may determine the eligibility of
11 residential property to receive the homestead exemption and the
12 amount of the exemption by application, visual inspection,
13 questionnaire or other reasonable methods. The determination
14 shall be made in accordance with guidelines established by the
15 Department, provided that the taxpayer applying for an
16 additional general exemption under this Section shall submit to
17 the assessor ~~chief county assessment officer~~ an application
18 with an affidavit of the applicant's total household income,
19 age, marital status (and, if married, the name and address of
20 the applicant's spouse, if known), and principal dwelling place
21 of members of the household on January 1 of the taxable year.
22 The Department shall issue guidelines establishing a method for
23 verifying the accuracy of the affidavits filed by applicants
24 under this paragraph. The applications shall be clearly marked
25 as applications for the Additional General Homestead
26 Exemption.

1 (i-5) ~~This subsection (i-5) applies to counties with~~
2 ~~3,000,000 or more inhabitants.~~ In the event of a sale of
3 homestead property, the homestead exemption shall remain in
4 effect for the remainder of the assessment year of the sale.
5 Upon receipt of a transfer declaration transmitted by the
6 recorder pursuant to Section 31-30 of the Real Estate Transfer
7 Tax Law for property receiving an exemption under this Section,
8 the assessor shall mail a notice and forms to the new owner of
9 the property providing information pertaining to the rules and
10 applicable filing periods for applying or reapplying for
11 homestead exemptions under this Code for which the property may
12 be eligible. If the new owner fails to apply or reapply for a
13 homestead exemption during the applicable filing period or the
14 property no longer qualifies for an existing homestead
15 exemption, the assessor shall cancel such exemption for any
16 ensuing assessment year.

17 (j) (Blank). ~~In counties with fewer than 3,000,000~~
18 ~~inhabitants, in the event of a sale of homestead property the~~
19 ~~homestead exemption shall remain in effect for the remainder of~~
20 ~~the assessment year of the sale. The assessor or chief county~~
21 ~~assessment officer may require the new owner of the property to~~
22 ~~apply for the homestead exemption for the following assessment~~
23 ~~year.~~

24 (k) 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 (1) The changes made to this Section by this amendatory Act
2 of the 100th General Assembly are effective for the 2018 tax
3 year and thereafter.

4 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;
5 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.
6 8-25-17; 100-1077, eff. 1-1-19.)

7 (35 ILCS 200/15-176)

8 Sec. 15-176. Alternative general homestead exemption.

9 (a) For the assessment years as determined under subsection
10 (j), in any county that has elected, by an ordinance in
11 accordance with subsection (k), to be subject to the provisions
12 of this Section in lieu of the provisions of Section 15-175,
13 homestead property is entitled to an annual homestead exemption
14 equal to a reduction in the property's equalized assessed value
15 calculated as provided in this Section.

16 (b) As used in this Section:

17 (1) "Assessor" means the supervisor of assessments or
18 the chief county assessment officer of each county.

19 (2) "Adjusted homestead value" means the lesser of the
20 following values:

21 (A) The property's base homestead value increased
22 by 7% for each tax year after the base year through and
23 including the current tax year, or, if the property is
24 sold or ownership is otherwise transferred, the
25 property's base homestead value increased by 7% for

1 each tax year after the year of the sale or transfer
2 through and including the current tax year. The
3 increase by 7% each year is an increase by 7% over the
4 prior year.

5 (B) The property's equalized assessed value for
6 the current tax year minus: (i) \$4,500 ~~in Cook County~~
7 ~~or \$3,500 in all other counties~~ in tax year 2003; (ii)
8 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and
9 (iii) the lesser of the amount of the general homestead
10 exemption under Section 15-175 or an amount equal to
11 the increase in the equalized assessed value for the
12 current tax year above the equalized assessed value for
13 1977 in tax year 2006 and thereafter.

14 (3) "Base homestead value".

15 (A) Except as provided in subdivision (b) (3) (A-5)
16 or (b) (3) (B), "base homestead value" means the
17 equalized assessed value of the property for the base
18 year prior to exemptions, minus (i) \$4,500 ~~in Cook~~
19 ~~County or \$3,500 in all other counties~~ in tax year
20 2003, (ii) \$5,000 ~~in all counties~~ in tax years 2004 and
21 2005, or (iii) the lesser of the amount of the general
22 homestead exemption under Section 15-175 or an amount
23 equal to the increase in the equalized assessed value
24 for the current tax year above the equalized assessed
25 value for 1977 in tax year 2006 and thereafter,
26 provided that it was assessed for that year as

1 residential property qualified for any of the
2 homestead exemptions under Sections 15-170 through
3 15-175 of this Code, then in force, and further
4 provided that the property's assessment was not based
5 on a reduced assessed value resulting from a temporary
6 irregularity in the property for that year. Except as
7 provided in subdivision (b) (3) (B), if the property did
8 not have a residential equalized assessed value for the
9 base year, then "base homestead value" means the base
10 homestead value established by the assessor under
11 subsection (c).

12 (A-5) On or before September 1, 2007, in Cook
13 County, the base homestead value, as set forth under
14 subdivision (b) (3) (A) and except as provided under
15 subdivision (b) (3) (B), must be recalculated as the
16 equalized assessed value of the property for the base
17 year, prior to exemptions, minus:

18 (1) if the general assessment year for the
19 property was 2003, the lesser of (i) \$4,500 or (ii)
20 the amount equal to the increase in equalized
21 assessed value for the 2002 tax year above the
22 equalized assessed value for 1977;

23 (2) if the general assessment year for the
24 property was 2004, the lesser of (i) \$4,500 or (ii)
25 the amount equal to the increase in equalized
26 assessed value for the 2003 tax year above the

1 equalized assessed value for 1977;

2 (3) if the general assessment year for the
3 property was 2005, the lesser of (i) \$5,000 or (ii)
4 the amount equal to the increase in equalized
5 assessed value for the 2004 tax year above the
6 equalized assessed value for 1977.

7 (B) If the property is sold or ownership is
8 otherwise transferred, other than sales or transfers
9 between spouses or between a parent and a child, "base
10 homestead value" means the equalized assessed value of
11 the property at the time of the sale or transfer prior
12 to exemptions, minus: (i) \$4,500 ~~in Cook County or~~
13 ~~\$3,500 in all other counties~~ in tax year 2003; (ii)
14 \$5,000 ~~in all counties~~ in tax years 2004 and 2005; and
15 (iii) the lesser of the amount of the general homestead
16 exemption under Section 15-175 or an amount equal to
17 the increase in the equalized assessed value for the
18 current tax year above the equalized assessed value for
19 1977 in tax year 2006 and thereafter, provided that it
20 was assessed as residential property qualified for any
21 of the homestead exemptions under Sections 15-170
22 through 15-175 of this Code, then in force, and further
23 provided that the property's assessment was not based
24 on a reduced assessed value resulting from a temporary
25 irregularity in the property.

26 (3.5) "Base year" means (i) tax year 2002 ~~in Cook~~

~~County or (ii) tax year 2008 or 2009 in all other counties in accordance with the designation made by the county as provided in subsection (k).~~

(4) "Current tax year" means the tax year for which the exemption under this Section is being applied.

(5) "Equalized assessed value" means the property's assessed value as equalized by the Department.

(6) "Homestead" or "homestead property" means:

(A) Residential property that as of January 1 of the tax year is occupied by its owner or owners as his, her, or their principal dwelling place, or that is a leasehold interest on which a single family residence is situated, that is occupied as a residence by a person who has a legal or equitable interest therein evidenced by a written instrument, as an owner or as a lessee, and on which the person is liable for the payment of property taxes. Residential units in an apartment building owned and operated as a cooperative, or as a life care facility, which are occupied by persons who hold a legal or equitable interest in the cooperative apartment building or life care facility as owners or lessees, and who are liable by contract for the payment of property taxes, shall be included within this definition of homestead property.

(B) A homestead includes the dwelling place, appurtenant structures, and so much of the surrounding

1 land constituting the parcel on which the dwelling
2 place is situated as is used for residential purposes.
3 If the assessor has established a specific legal
4 description for a portion of property constituting the
5 homestead, then the homestead shall be limited to the
6 property within that description.

7 (7) "Life care facility" means a facility as defined in
8 Section 2 of the Life Care Facilities Act.

9 (c) If the property did not have a residential equalized
10 assessed value for the base year as provided in subdivision
11 (b) (3) (A) of this Section, then the assessor shall first
12 determine an initial value for the property by comparison with
13 assessed values for the base year of other properties having
14 physical and economic characteristics similar to those of the
15 subject property, so that the initial value is uniform in
16 relation to assessed values of those other properties for the
17 base year. The product of the initial value multiplied by the
18 equalized factor for the base year for homestead properties in
19 that county, less: (i) ~~\$4,500 in Cook County or \$3,500 in all~~
20 ~~other counties~~ in tax year 2003; (ii) ~~\$5,000 in all counties~~ in
21 tax years 2004 and 2005; and (iii) the lesser of the amount of
22 the general homestead exemption under Section 15-175 or an
23 amount equal to the increase in the equalized assessed value
24 for the current tax year above the equalized assessed value for
25 1977 in tax year 2006 and thereafter, is the base homestead
26 value.

1 For any tax year for which the assessor determines or
2 adjusts an initial value and hence a base homestead value under
3 this subsection (c), the initial value shall be subject to
4 review by the same procedures applicable to assessed values
5 established under this Code for that tax year.

6 (d) The base homestead value shall remain constant, except
7 that the assessor may revise it under the following
8 circumstances:

9 (1) If the equalized assessed value of a homestead
10 property for the current tax year is less than the previous
11 base homestead value for that property, then the current
12 equalized assessed value (provided it is not based on a
13 reduced assessed value resulting from a temporary
14 irregularity in the property) shall become the base
15 homestead value in subsequent tax years.

16 (2) For any year in which new buildings, structures, or
17 other improvements are constructed on the homestead
18 property that would increase its assessed value, the
19 assessor shall adjust the base homestead value as provided
20 in subsection (c) of this Section with due regard to the
21 value added by the new improvements.

22 (3) If the property is sold or ownership is otherwise
23 transferred, the base homestead value of the property shall
24 be adjusted as provided in subdivision (b) (3) (B). This item
25 (3) does not apply to sales or transfers between spouses or
26 between a parent and a child.

1 (4) the recalculation required in Cook County under
2 subdivision (b) (3) (A-5).

3 (e) The amount of the exemption under this Section is the
4 equalized assessed value of the homestead property for the
5 current tax year, minus the adjusted homestead value, with the
6 following exceptions:

7 (1) ~~The In Cook County,~~ the exemption under this
8 Section shall not exceed \$20,000 for any taxable year
9 through tax year:

10 (i) 2005, if the general assessment year for the
11 property is 2003;

12 (ii) 2006, if the general assessment year for the
13 property is 2004; or

14 (iii) 2007, if the general assessment year for the
15 property is 2005.

16 (1.1) Thereafter, ~~in Cook County, and in all other~~
17 ~~counties,~~ the exemption is as follows:

18 (i) if the general assessment year for the property
19 is 2006, then the exemption may not exceed: \$33,000 for
20 taxable year 2006; \$26,000 for taxable year 2007;
21 \$20,000 for taxable years 2008 and 2009; \$16,000 for
22 taxable year 2010; and \$12,000 for taxable year 2011;

23 (ii) if the general assessment year for the
24 property is 2007, then the exemption may not exceed:
25 \$33,000 for taxable year 2007; \$26,000 for taxable year
26 2008; \$20,000 for taxable years 2009 and 2010; \$16,000

1 for taxable year 2011; and \$12,000 for taxable year
2 2012; and

3 (iii) if the general assessment year for the
4 property is 2008, then the exemption may not exceed:
5 \$33,000 for taxable year 2008; \$26,000 for taxable year
6 2009; \$20,000 for taxable years 2010 and 2011; \$16,000
7 for taxable year 2012; and \$12,000 for taxable year
8 2013.

9 (1.5) ~~For In Cook County, for~~ the 2006 taxable year only,
10 the maximum amount of the exemption set forth under subsection
11 (e) (1.1) (i) of this Section may be increased: (i) by \$7,000 if
12 the equalized assessed value of the property in that taxable
13 year exceeds the equalized assessed value of that property in
14 2002 by 100% or more; or (ii) by \$2,000 if the equalized
15 assessed value of the property in that taxable year exceeds the
16 equalized assessed value of that property in 2002 by more than
17 80% but less than 100%.

18 (2) In the case of homestead property that also
19 qualifies for the exemption under Section 15-172, the
20 property is entitled to the exemption under this Section,
21 limited to the amount of (i) \$4,500 ~~in Cook County or~~
22 ~~\$3,500 in all other counties~~ in tax year 2003, (ii) \$5,000
23 ~~in all counties~~ in tax years 2004 and 2005, or (iii) the
24 lesser of the amount of the general homestead exemption
25 under Section 15-175 or an amount equal to the increase in
26 the equalized assessed value for the current tax year above

1 the equalized assessed value for 1977 in tax year 2006 and
2 thereafter.

3 (f) In the case of an apartment building owned and operated
4 as a cooperative, or as a life care facility, that contains
5 residential units that qualify as homestead property under this
6 Section, the maximum cumulative exemption amount attributed to
7 the entire building or facility shall not exceed the sum of the
8 exemptions calculated for each qualified residential unit. The
9 cooperative association, management firm, or other person or
10 entity that manages or controls the cooperative apartment
11 building or life care facility shall credit the exemption
12 attributable to each residential unit only to the apportioned
13 tax liability of the owner or other person responsible for
14 payment of taxes as to that unit. Any person who willfully
15 refuses to so credit the exemption is guilty of a Class B
16 misdemeanor.

17 (g) When married persons maintain separate residences, the
18 exemption provided under this Section shall be claimed by only
19 one such person and for only one residence.

20 (h) In the event of a sale or other transfer in ownership
21 of the homestead property, the exemption under this Section
22 shall remain in effect for the remainder of the tax year and be
23 calculated using the same base homestead value in which the
24 sale or transfer occurs, but (other than for sales or transfers
25 between spouses or between a parent and a child) shall be
26 calculated for any subsequent tax year using the new base

1 homestead value as provided in subdivision (b)(3)(B). The
2 assessor may require the new owner of the property to apply for
3 the exemption in the following year.

4 (i) The assessor may determine whether property qualifies
5 as a homestead under this Section by application, visual
6 inspection, questionnaire, or other reasonable methods. Each
7 year, at the time the assessment books are certified to the
8 county clerk by the board of review, the assessor shall furnish
9 to the county clerk a list of the properties qualified for the
10 homestead exemption under this Section. The list shall note the
11 base homestead value of each property to be used in the
12 calculation of the exemption for the current tax year.

13 (j) In counties with 3,000,000 or more inhabitants, the
14 provisions of this Section apply as follows:

15 (1) If the general assessment year for the property is
16 2003, this Section applies for assessment years 2003
17 through 2011. Thereafter, the provisions of Section 15-175
18 apply.

19 (2) If the general assessment year for the property is
20 2004, this Section applies for assessment years 2004
21 through 2012. Thereafter, the provisions of Section 15-175
22 apply.

23 (3) If the general assessment year for the property is
24 2005, this Section applies for assessment years 2005
25 through 2013. Thereafter, the provisions of Section 15-175
26 apply.

1 ~~In counties with less than 3,000,000 inhabitants, this~~
2 ~~Section applies for assessment years (i) 2009, 2010, 2011, and~~
3 ~~2012 if tax year 2008 is the designated base year or (ii) 2010,~~
4 ~~2011, 2012, and 2013 if tax year 2009 is the designated base~~
5 ~~year. Thereafter, the provisions of Section 15-175 apply.~~

6 (k) To be subject to the provisions of this Section in lieu
7 of Section 15-175, a county must adopt an ordinance to subject
8 itself to the provisions of this Section within 6 months after
9 August 2, 2010 (the effective date of Public Act 96-1418). ~~In a~~
10 ~~county other than Cook County, the ordinance must designate~~
11 ~~either tax year 2008 or tax year 2009 as the base year.~~

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

15 (Source: P.A. 100-201, eff. 8-18-17.)

16 (35 ILCS 200/15-177)

17 Sec. 15-177. The long-time occupant homestead exemption.

18 (a) If the county has elected, under Section 15-176, to be
19 subject to the provisions of the alternative general homestead
20 exemption, then, for taxable years 2007 and thereafter,
21 regardless of whether the exemption under Section 15-176
22 applies, qualified homestead property is entitled to an annual
23 homestead exemption equal to a reduction in the property's
24 equalized assessed value calculated as provided in this
25 Section.

1 (b) As used in this Section:

2 "Adjusted homestead value" means the lesser of the
3 following values:

4 (1) The property's base homestead value increased by:

5 (i) 10% for each taxable year after the base year through
6 and including the current tax year for qualified taxpayers
7 with a household income of more than \$75,000 but not
8 exceeding \$100,000; or (ii) 7% for each taxable year after
9 the base year through and including the current tax year
10 for qualified taxpayers with a household income of \$75,000
11 or less. The increase each year is an increase over the
12 prior year; or

13 (2) The property's equalized assessed value for the
14 current tax year minus the general homestead deduction.

15 "Base homestead value" means:

16 (1) if the property did not have an adjusted homestead
17 value under Section 15-176 for the base year, then an
18 amount equal to the equalized assessed value of the
19 property for the base year prior to exemptions, minus the
20 general homestead deduction, provided that the property's
21 assessment was not based on a reduced assessed value
22 resulting from a temporary irregularity in the property for
23 that year; or

24 (2) if the property had an adjusted homestead value
25 under Section 15-176 for the base year, then an amount
26 equal to the adjusted homestead value of the property under

1 Section 15-176 for the base year.

2 "Base year" means the taxable year prior to the taxable
3 year in which the taxpayer first qualifies for the exemption
4 under this Section.

5 "Current taxable year" means the taxable year for which the
6 exemption under this Section is being applied.

7 "Equalized assessed value" means the property's assessed
8 value as equalized by the Department.

9 "Homestead" or "homestead property" means residential
10 property that as of January 1 of the tax year is occupied by a
11 qualified taxpayer as his or her principal dwelling place, or
12 that is a leasehold interest on which a single family residence
13 is situated, that is occupied as a residence by a qualified
14 taxpayer who has a legal or equitable interest therein
15 evidenced by a written instrument, as an owner or as a lessee,
16 and on which the person is liable for the payment of property
17 taxes. Residential units in an apartment building owned and
18 operated as a cooperative, or as a life care facility, which
19 are occupied by persons who hold a legal or equitable interest
20 in the cooperative apartment building or life care facility as
21 owners or lessees, and who are liable by contract for the
22 payment of property taxes, are included within this definition
23 of homestead property. A homestead includes the dwelling place,
24 appurtenant structures, and so much of the surrounding land
25 constituting the parcel on which the dwelling place is situated
26 as is used for residential purposes. If the assessor has

1 established a specific legal description for a portion of
2 property constituting the homestead, then the homestead is
3 limited to the property within that description.

4 "Household income" has the meaning set forth under Section
5 15-172 of this Code.

6 "General homestead deduction" means the amount of the
7 general homestead exemption under Section 15-175.

8 "Life care facility" means a facility defined in Section 2
9 of the Life Care Facilities Act.

10 "Qualified homestead property" means homestead property
11 owned by a qualified taxpayer.

12 "Qualified taxpayer" means any individual:

13 (1) who, for at least 10 continuous years as of January
14 1 of the taxable year, has occupied the same homestead
15 property as a principal residence and domicile or who, for
16 at least 5 continuous years as of January 1 of the taxable
17 year, has occupied the same homestead property as a
18 principal residence and domicile if that person received
19 assistance in the acquisition of the property as part of a
20 government or nonprofit housing program; and

21 (2) who has a household income of \$100,000 or less.

22 (c) The base homestead value must remain constant, except
23 that the assessor may revise it under any of the following
24 circumstances:

25 (1) If the equalized assessed value of a homestead
26 property for the current tax year is less than the previous

1 base homestead value for that property, then the current
2 equalized assessed value (provided it is not based on a
3 reduced assessed value resulting from a temporary
4 irregularity in the property) becomes the base homestead
5 value in subsequent tax years.

6 (2) For any year in which new buildings, structures, or
7 other improvements are constructed on the homestead
8 property that would increase its assessed value, the
9 assessor shall adjust the base homestead value with due
10 regard to the value added by the new improvements.

11 (d) The amount of the exemption under this Section is the
12 greater of: (i) the equalized assessed value of the homestead
13 property for the current tax year minus the adjusted homestead
14 value; or (ii) the general homestead deduction.

15 (e) In the case of an apartment building owned and operated
16 as a cooperative, or as a life care facility, that contains
17 residential units that qualify as homestead property of a
18 qualified taxpayer under this Section, the maximum cumulative
19 exemption amount attributed to the entire building or facility
20 shall not exceed the sum of the exemptions calculated for each
21 unit that is a qualified homestead property. The cooperative
22 association, management firm, or other person or entity that
23 manages or controls the cooperative apartment building or life
24 care facility shall credit the exemption attributable to each
25 residential unit only to the apportioned tax liability of the
26 qualified taxpayer as to that unit. Any person who willfully

1 refuses to so credit the exemption is guilty of a Class B
2 misdemeanor.

3 (f) When married persons maintain separate residences, the
4 exemption provided under this Section may be claimed by only
5 one such person and for only one residence. No person who
6 receives an exemption under Section 15-172 of this Code may
7 receive an exemption under this Section. No person who receives
8 an exemption under this Section may receive an exemption under
9 Section 15-175 or 15-176 of this Code.

10 (g) In the event of a sale or other transfer in ownership
11 of the homestead property between spouses or between a parent
12 and a child, the exemption under this Section remains in effect
13 if the new owner has a household income of \$100,000 or less.

14 (h) In the event of a sale or other transfer in ownership
15 of the homestead property other than subsection (g) of this
16 Section, the exemption under this Section shall remain in
17 effect for the remainder of the tax year and be calculated
18 using the same base homestead value in which the sale or
19 transfer occurs.

20 (i) To receive the exemption, a person must submit an
21 application to the county assessor during the period specified
22 by the county assessor.

23 The county assessor shall annually give notice of the
24 application period by mail or by publication.

25 The taxpayer must submit, with the application, an
26 affidavit of the taxpayer's total household income, marital

1 status (and if married the name and address of the applicant's
2 spouse, if known), and principal dwelling place of members of
3 the household on January 1 of the taxable year. The Department
4 shall establish, by rule, a method for verifying the accuracy
5 of affidavits filed by applicants under this Section, and the
6 Chief County Assessment Officer may conduct audits of any
7 taxpayer claiming an exemption under this Section to verify
8 that the taxpayer is eligible to receive the exemption. Each
9 application shall contain or be verified by a written
10 declaration that it is made under the penalties of perjury. A
11 taxpayer's signing a fraudulent application under this Act is
12 perjury, as defined in Section 32-2 of the Criminal Code of
13 2012. The applications shall be clearly marked as applications
14 for the Long-time Occupant Homestead Exemption and must contain
15 a notice that any taxpayer who receives the exemption is
16 subject to an audit by the assessor ~~Chief County Assessment~~
17 ~~Officer~~.

18 (j) Notwithstanding Sections 6 and 8 of the State Mandates
19 Act, no reimbursement by the State is required for the
20 implementation of any mandate created by this Section.

21 (Source: P.A. 97-1150, eff. 1-25-13.)

22 (35 ILCS 200/15-180)

23 Sec. 15-180. Homestead improvements. Homestead properties
24 that have been improved and residential structures on homestead
25 property that have been rebuilt following a catastrophic event

1 are entitled to a homestead improvement exemption, limited to
2 \$30,000 per year through December 31, 1997, \$45,000 beginning
3 January 1, 1998 and through December 31, 2003, and \$75,000 per
4 year for that homestead property beginning January 1, 2004 and
5 thereafter, in fair cash value, when that property is owned and
6 used exclusively for a residential purpose and upon
7 demonstration that a proposed increase in assessed value is
8 attributable solely to a new improvement of an existing
9 structure or the rebuilding of a residential structure
10 following a catastrophic event. To be eligible for an exemption
11 under this Section after a catastrophic event, the residential
12 structure must be rebuilt within 2 years after the catastrophic
13 event. The exemption for rebuilt structures under this Section
14 applies to the increase in value of the rebuilt structure over
15 the value of the structure before the catastrophic event. The
16 amount of the exemption shall be limited to the fair cash value
17 added by the new improvement or rebuilding and shall continue
18 for 4 years from the date the improvement or rebuilding is
19 completed and occupied, or until the next following general
20 assessment of that property, whichever is later.

21 A proclamation of disaster by the President of the United
22 States or Governor of the State of Illinois is not a
23 prerequisite to the classification of an occurrence as a
24 catastrophic event under this Section. A "catastrophic event"
25 may include an occurrence of widespread or severe damage or
26 loss of property resulting from any catastrophic cause

1 including but not limited to fire, including arson (provided
2 the fire was not caused by the willful action of an owner or
3 resident of the property), flood, earthquake, wind, storm,
4 explosion, or extended periods of severe inclement weather. In
5 the case of a residential structure affected by flooding, the
6 structure shall not be eligible for this homestead improvement
7 exemption unless it is located within a local jurisdiction
8 which is participating in the National Flood Insurance Program.

9 ~~In counties of less than 3,000,000 inhabitants, in addition~~
10 ~~to the notice requirement under Section 12-30, a supervisor of~~
11 ~~assessments, county assessor, or township or multi-township~~
12 ~~assessor responsible for adding an assessable improvement to a~~
13 ~~residential property's assessment shall either notify a~~
14 ~~taxpayer whose assessment has been changed since the last~~
15 ~~preceding assessment that he or she may be eligible for the~~
16 ~~exemption provided under this Section or shall grant the~~
17 ~~exemption automatically.~~

18 Beginning January 1, 1999, ~~in counties of 3,000,000 or more~~
19 ~~inhabitants,~~ an application for a homestead improvement
20 exemption for a residential structure that has been rebuilt
21 following a catastrophic event must be submitted to the
22 assessor ~~Chief County Assessment Officer~~ with a valuation
23 complaint and a copy of the building permit to rebuild the
24 structure. The assessor ~~Chief County Assessment Officer~~ may
25 require additional documentation which must be provided by the
26 applicant.

1 persons is liable for the payment of property taxes; or

2 (3) A unit in an apartment building owned and operated
3 as a cooperative, occupied as a principal dwelling place by
4 a person or persons who is liable, by contract with the
5 owner or owners of record, for paying property taxes on the
6 property and is an owner of record of a legal or equitable
7 interest in the cooperative apartment building, other than
8 a leasehold interest; or

9 (4) A unit within a building which is a life care
10 facility operated as a cooperative, occupied by a person or
11 persons who is liable, by contract with the owner or owners
12 of record, for paying property taxes on the property and is
13 an owner of record of a legal or equitable interest in the
14 cooperative apartment building, other than a leasehold
15 interest.

16 (b) "Homestead owner" under this Section includes:

17 (1) The person or persons who own and occupy
18 residential property as a principal dwelling place by its
19 owner or owners who are liable for the payment of property
20 taxes as of January 1 of a taxable year; or

21 (2) The person or persons who possess a leasehold
22 interest in property on which a detached single-family
23 residence is situated, and occupy said detached
24 single-family residence as a principal dwelling place,
25 have an ownership interest therein, legal or equitable or
26 as a lessee, and on which the person or persons are liable

1 for the payment of property taxes.

2 (3) The person or persons who are liable, by contract
3 with the owner or owners of record, for paying property
4 taxes on a unit in an apartment building owned and operated
5 as a cooperative, occupy the unit as a principal dwelling
6 place, and are an owner or owners of record of a legal or
7 equitable interest in the cooperative apartment building,
8 other than a leasehold interest.

9 (4) The person or persons who are liable, by contract
10 with the owner or owners of record, for paying property
11 taxes on a unit within a building which is a life care
12 facility, occupy the unit as a principal dwelling place,
13 and are an owner or owners of record of a legal or
14 equitable interest in the cooperative apartment building,
15 other than a leasehold interest.

16 (c) "Life care facility" means as defined under Section 2
17 of the Life Care Facilities Act with which the homestead owner
18 has a life care contract as defined in that Act.

19 (d) "State-licensed care facility" means a facility
20 licensed under the Assisted Living and Shared Housing Act, the
21 Nursing Home Care Act, the Specialized Mental Health
22 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
23 the MC/DD Act.

24 (e) "Veterans care facility" means a facility operated by
25 the United States Department of Veterans Affairs.

26 (f) "Assessed Value" means the value of the property after

1 equalization by a chief county assessment officer or board of
2 review, but before equalization by the Department.

3 (g) "Equalized Assessed Value" means the value of the
4 property after equalization by the Department.

5 (35 ILCS 200/15-263 new)

6 Sec. 15-263. Homestead Exemptions; General Provisions.

7 (a) Unless otherwise provided, an initial application for
8 any homestead exemption must be made to the Chief County
9 Assessment Officer during the application period in effect for
10 the county of his or her residence. The Chief County Assessment
11 Officer may determine the eligibility of residential property
12 to receive the homestead exemption provided by this Section by
13 application, visual inspection, questionnaire, or other
14 reasonable methods. The determination must be made in
15 accordance with guidelines established by the Department.

16 (b) Unless otherwise provided, a county board may by
17 resolution provide that if a person has been granted a
18 homestead exemption, the person qualifying need not reapply for
19 the exemption.

20 (c) If the Chief County Assessment Officer requires annual
21 application for verification of eligibility for an exemption
22 once granted under this Section, the application shall be
23 mailed to the taxpayer.

24 (d) If a homestead exemption is granted to a property that
25 is operated as a cooperative or as a life care facility

1 operated as a cooperative, the cooperative association or
2 management firm shall credit the savings resulting from the
3 exemption to the apportioned tax liability of the homestead
4 owner. The Chief County Assessment Officer may request
5 reasonable proof that the association or firm has properly
6 credited the exemption. A person who willfully refuses to
7 credit an exemption to the qualified person is guilty of a
8 Class B misdemeanor.

9 (e) The Chief County Assessment Officer shall provide to
10 each person granted a homestead exemption under Sections
11 15-268, 15-269, 15-270, and 15-272 a form to designate any
12 other person to receive a duplicate of any notice of
13 delinquency in the payment of taxes assessed and levied under
14 this Code on the person's qualifying property. The duplicate
15 notice shall be in addition to the notice required to be
16 provided to the person receiving the exemption and shall be
17 given in the manner required by this Code. The person filing
18 the request for the duplicate notice shall pay an
19 administrative fee of \$5 to the Chief County Assessment
20 Officer. The Chief County Assessment Officer shall then file
21 the executed designation with the county collector, who shall
22 issue the duplicate notices as indicated by the designation. A
23 designation may be rescinded by the person in the manner
24 required by the Chief County Assessment Officer.

25 (f) The Chief County Assessment Officer may, when
26 considering whether to grant an exemption based on a homestead

1 owner's eligibility pursuant to Section 15-262(b)(2), require
2 the following conditions to be met:

3 (1) that a notarized application for the exemption,
4 signed by both the owner and the lessee of the property,
5 must be submitted each year during the application period
6 in effect for the county in which the property is located;

7 (2) that a copy of the lease must be filed with the
8 Chief County Assessment Officer by the owner of the
9 property at the time the notarized application is
10 submitted;

11 (3) that the lease must expressly state that the lessee
12 is liable for the payment of property taxes; and

13 (4) that the lease must include the following language
14 in substantially the following form: "Lessee shall be
15 liable for the payment of real estate taxes with respect to
16 the residence in accordance with the terms and conditions
17 of Section 15-262(b)(2) of the Property Tax Code (35 ILCS
18 200/15-262(b)(2)). The permanent real estate index number
19 for the premises is (insert number), and, according to the
20 most recent property tax bill, the current amount of real
21 estate taxes associated with the premises is (insert
22 amount) per year. The parties agree that the monthly rent
23 set forth above shall be increased or decreased pro rata
24 (effective January 1 of each calendar year) to reflect any
25 increase or decrease in real estate taxes. Lessee shall be
26 deemed to be satisfying Lessee's liability for the above

1 mentioned real estate taxes with the monthly rent payments
2 as set forth above (or increased or decreased as set forth
3 herein).".

4 In addition, if there is a change in lessee, or if the
5 lessee vacates the property, then the Chief County
6 Assessment Officer may require the owner of the property to
7 notify the Chief County Assessment Officer of that change.
8 This subsection (f) does not apply to leasehold interests
9 in property owned by a municipality.

10 (g) When a homestead exemption has been granted under this
11 Section and the person qualifying subsequently becomes a
12 resident of a State-licensed care facility or veterans care
13 facility, the exemption shall continue so long as the residence
14 continues to be occupied by the qualifying person's spouse, or
15 if the residence remains unoccupied but is still owned by the
16 person qualified for the homestead exemption.

17 (h) Any taxpayer whose application for a homestead
18 exemption is denied by the Chief County Assessment Officer may
19 appeal that denial to the county Board of Review. The decision
20 of the Board of Review shall be final.

21 (i) Notwithstanding any other provision, if a property
22 transfers or otherwise ceases to be homestead property after
23 the first date of eligibility within a taxable year, the
24 exemption shall remain with the property until the end of that
25 taxable year.

26 (j) Notwithstanding Sections 6 and 8 of the State Mandates

1 Act, no reimbursement by the State is required for the
2 implementation of any mandate created by homestead exemptions
3 under this Division.

4 (35 ILCS 200/15-265 new)

5 Sec. 15-265. Veterans with disabilities adapted housing
6 homestead exemption.

7 (a) Definitions. In addition to the definitions found in
8 Section 15-262:

9 "Veteran with a disability" means a person who has served
10 in the Armed Forces of the United States and whose disability
11 is of such a nature that the federal government has authorized
12 payment for purchase or construction of specially adapted
13 housing as set forth in the United States Code, Title 38,
14 Chapter 21, Section 2101.

15 "Unmarried surviving spouse" means the surviving spouse of
16 the veteran at any time after the death of the veteran during
17 which such surviving spouse is not married.

18 "Charitable organization" means any benevolent,
19 philanthropic, patriotic, or eleemosynary entity that solicits
20 and collects funds for charitable purposes and includes each
21 local, county, or area division of that charitable
22 organization.

23 (b) Eligibility. The homestead property must be occupied by
24 a homestead owner who is a veteran with a disability, or the
25 spouse or unmarried surviving spouse of the veteran.

1 The exemption applies to housing where federal funds have
2 been used to purchase or construct special adaptations to suit
3 the veteran's disability.

4 The exemption also applies to housing that is specially
5 adapted to suit the veteran's disability, and purchased
6 entirely or in part by the proceeds of a sale, casualty loss
7 reimbursement, or other transfer of a home for which the
8 federal government had previously authorized payment for
9 purchase or construction as specially adapted housing.

10 However, the entire proceeds of the sale, casualty loss
11 reimbursement, or other transfer of that housing shall be
12 applied to the acquisition of subsequent specially adapted
13 housing to the extent that the proceeds equal the purchase
14 price of the subsequently acquired housing.

15 The exemption also applies to housing that is specifically
16 constructed or adapted to suit a qualifying veteran's
17 disability if the housing or adaptations are donated by a
18 charitable organization, the veteran has been approved to
19 receive funds for the purchase or construction of specially
20 adapted housing under Title 38, Chapter 21, Section 2101 of the
21 United States Code, and the home has been inspected and
22 certified by a licensed home inspector to be in compliance with
23 applicable standards set forth in U.S. Department of Veterans
24 Affairs, Veterans Benefits Administration Pamphlet 26-13,
25 Handbook for Design: Specially Adapted Housing.

26 (c) Amount. Eligible homestead property up to an equalized

1 assessed value of \$100,000 is exempt.

2 (d) Additional provisions. This exemption must be
3 reestablished on an annual basis by certification from the
4 Illinois Department of Veterans' Affairs to the Department,
5 which shall forward a copy of the certification to local
6 assessing officials.

7 A taxpayer who claims an exemption under Section 15-268 or
8 15-269 may not claim an exemption under this Section.

9 (35 ILCS 200/15-267 new)

10 Sec. 15-267. Returning Veterans' Homestead Exemption.

11 (a) Definitions. In addition to the definitions found in
12 Section 15-262, "veteran" means an Illinois resident who has
13 served as a member of the United States Armed Forces, a member
14 of the Illinois National Guard, or a member of the United
15 States Reserve Forces.

16 (b) Eligibility. The homestead property must be occupied by
17 a homestead owner who is a veteran returning from an armed
18 conflict involving the armed forces of the United States.

19 (c) Amount. The reduction is \$5,000 in equalized assessed
20 value for the taxable year in which the veteran returns from
21 active duty in an armed conflict involving the armed forces of
22 the United States; however, if the veteran first acquires his
23 or her principal residence during the taxable year in which he
24 or she returns, but after January 1 of that year, and if the
25 property is owned and occupied by the veteran as a principal

1 residence on January 1 of the next taxable year, he or she may
2 apply the exemption for the next taxable year, and only the
3 next taxable year, after he or she returns. The reduction shall
4 also be allowed for the taxable year after the taxable year in
5 which the veteran returns from active duty in an armed conflict
6 involving the armed forces of the United States. For land
7 improved with an apartment building owned and operated as a
8 cooperative, the maximum reduction from the value of the
9 property, as equalized by the Department, must be multiplied by
10 the number of apartments or units occupied by a veteran
11 returning from an armed conflict involving the armed forces of
12 the United States who is liable, by contract with the owner or
13 owners of record, for paying property taxes on the property and
14 is an owner of record of a legal or equitable interest in the
15 cooperative apartment building, other than a leasehold
16 interest.

17 (d) Additional Provisions. The exemption under this
18 Section is in addition to any other homestead exemption
19 provided in this Article 15.

20 (35 ILCS 200/15-268 new)

21 Sec. 15-268. Homestead Exemption for persons with
22 disabilities.

23 (a) Definitions. In addition to the definitions found in
24 Section 15-262, "person with a disability" means a person
25 unable to engage in any substantial gainful activity by reason

1 of a medically determinable physical or mental impairment which
2 can be expected to result in death or has lasted or can be
3 expected to last for a continuous period of not less than 12
4 months.

5 (b) Eligibility. An annual homestead exemption is granted
6 to homestead property occupied by a homestead owner who is also
7 a person with a disability. A person who has a disability
8 during the taxable year is eligible to receive this homestead
9 exemption during that taxable year.

10 (c) Amount. The annual exemption amount is \$2,000 in
11 equalized assessed value, to be deducted from the property's
12 value as equalized or assessed by the Department; except that
13 for land improved with (i) an apartment building owned and
14 operated as a cooperative or (ii) a life care facility that is
15 considered to be a cooperative, the maximum reduction from the
16 value of the property, as equalized or assessed by the
17 Department, shall be multiplied by the number of apartments or
18 units occupied by a disabled person.

19 (d) Additional provisions.

20 (1) A person with a disability filing claims under this
21 Act shall submit proof of disability in such form and
22 manner as the Department shall by rule and regulation
23 prescribe. Any one or more of the following shall
24 constitute proof of disability for purposes of this Act:

25 (A) Proof that a claimant is eligible to receive
26 disability benefits under the federal Social Security

1 Act; or

2 (B) Issuance of an Illinois Person with a
3 Disability Identification Card stating that the
4 claimant is under a Class 2 or 2A disability, as
5 defined in Section 4A of the Illinois Identification
6 Card Act; or

7 (C) A person with a disability not covered under
8 the federal Social Security Act and not presenting an
9 Illinois Person with a Disability Identification Card
10 stating that the claimant is under a Class 2 disability
11 shall be examined by a physician licensed to practice
12 in the State of Illinois, and his status as a person
13 with a disability determined using the same standards
14 as used by the Social Security Administration. The
15 costs of any required examination shall be borne by the
16 claimant.

17 (e) A taxpayer who claims an exemption under Section 15-265
18 or 15-269 may not claim an exemption under this Section.

19 (35 ILCS 200/15-269 new)

20 Sec. 15-269. Homestead exemption for veterans with
21 disabilities.

22 (a) Definitions. In addition to the definitions found in
23 Section 15-262:

24 "Qualified residence" means homestead property, but
25 less any portion of that property that is used for

1 commercial purposes, with an equalized assessed value of
2 less than \$250,000. Property rented for more than 6 months
3 is presumed to be used for commercial purposes.

4 "Veteran" means an Illinois resident who has served as
5 a member of the United States Armed Forces on active duty
6 or State active duty, a member of the Illinois National
7 Guard, or a member of the United States Reserve Forces and
8 who has received an honorable discharge.

9 (b) Eligibility. An annual homestead exemption, limited to
10 the amounts set forth in subsection (c), is granted for
11 homestead property that is used as a qualified residence by a
12 homestead owner who is a veteran with a disability.

13 (c) Amount. The amount of the exemption under this Section
14 is as follows:

15 (1) if the veteran has a service-connected disability
16 of 30% or more but less than 50%, as certified by the
17 United States Department of Veterans Affairs, then the
18 annual exemption is \$2,500 of equalized assessed value;

19 (2) if the veteran has a service-connected disability
20 of 50% or more but less than 70%, as certified by the
21 United States Department of Veterans Affairs, then the
22 annual exemption is \$5,000 of equalized assessed value; and

23 (3) if the veteran has a service connected disability
24 of 70% or more, as certified by the United States
25 Department of Veterans Affairs, then the property is exempt
26 from taxation under this Code.

1 (d) Additional provisions.

2 (1) The tax exemption under this Section carries over
3 to the benefit of the veteran's surviving spouse as long as
4 the spouse holds the legal or beneficial title to the
5 homestead, permanently resides thereon, and does not
6 remarry. If the surviving spouse sells the property, an
7 exemption not to exceed the amount granted from the most
8 recent ad valorem tax roll may be transferred to his or her
9 new residence as long as it is used as his or her primary
10 residence and he or she does not remarry.

11 (2) A taxpayer who claims an exemption under Section
12 15-265 or 15-268 may not claim an exemption under this
13 Section.

14 (3) Each taxpayer who has been granted an exemption
15 under this Section must reapply on an annual basis.
16 Application must be made during the application period in
17 effect for the county of his or her residence.

18 (35 ILCS 200/15-270 new)

19 Sec. 15-270. Senior Citizens Homestead Exemption.

20 (a) Definitions. The definitions found in Section 15-262
21 shall apply to this Section.

22 (b) Eligibility. An annual homestead exemption limited,
23 except as described here with relation to cooperatives or life
24 care facilities, to a maximum reduction set forth below from
25 the property's value, as equalized or assessed by the

1 Department, is granted for homestead property that is occupied
2 by a homestead owner who will be 65 years of age or older by
3 December 31 of the taxable year.

4 (c) Amount.

5 (1) The maximum reduction is \$5,000 of equalized
6 assessed value.

7 (2) For land improved with an apartment building owned
8 and operated as a cooperative, the maximum reduction from
9 the value of the property, as equalized by the Department.

10 (3) Property that is first occupied as a residence
11 after January 1 of any assessment year by a person who is
12 eligible for the homestead exemption under this Section
13 must be granted a pro-rata exemption for the assessment
14 year. The amount of the pro-rata exemption is the exemption
15 allowed in the county under this Section divided by 365 and
16 multiplied by the number of days during the assessment year
17 the property is occupied as a residence by a person
18 eligible for the exemption under this Section. The Chief
19 County Assessment Officer must adopt reasonable procedures
20 to establish eligibility for this pro-rata exemption.

21 (d) Additional provisions. The Chief County Assessment
22 Officer shall notify each person who qualifies for an exemption
23 under this Section that the person may also qualify for
24 deferral of real estate taxes under the Senior Citizens Real
25 Estate Tax Deferral Act. The notice shall set forth the
26 qualifications needed for deferral of real estate taxes, the

1 address and telephone number of the county collector, and a
2 statement that applications for deferral of real estate taxes
3 may be obtained from the county collector.

4 (35 ILCS 200/15-272 new)

5 Sec. 15-272. Senior Citizens Assessment Freeze Homestead
6 Exemption.

7 (a) Definitions. In addition to the definitions found in
8 Section 15-262:

9 "Applicant" means an individual who has filed an
10 application under this Section.

11 "Base amount" means the base year equalized assessed
12 value of the residence plus the first year's equalized
13 assessed value of any added improvements which increased
14 the assessed value of the residence after the base year.

15 "Base year" means the taxable year prior to the taxable
16 year for which the applicant first qualifies and applies
17 for the exemption provided that in the prior taxable year
18 the property was improved with a permanent structure that
19 was occupied as a residence by the applicant who was liable
20 for paying real property taxes on the property and who was
21 either (i) an owner of record of the property or had legal
22 or equitable interest in the property as evidenced by a
23 written instrument or (ii) had a legal or equitable
24 interest as a lessee in the parcel of property that was a
25 single-family residence. If in any subsequent taxable year

1 for which the applicant applies and qualifies for the
2 exemption the equalized assessed value of the residence is
3 less than the equalized assessed value in the existing base
4 year (provided that such equalized assessed value is not
5 based on an assessed value that results from a temporary
6 irregularity in the property that reduces the assessed
7 value for one or more taxable years), then that subsequent
8 taxable year shall become the base year until a new base
9 year is established under the terms of this paragraph. For
10 taxable year 1999 only, the Chief County Assessment Officer
11 shall review (i) all taxable years for which the applicant
12 applied and qualified for the exemption and (ii) the
13 existing base year. The assessment officer shall select as
14 the new base year the year with the lowest equalized
15 assessed value. An equalized assessed value that is based
16 on an assessed value that results from a temporary
17 irregularity in the property that reduces the assessed
18 value for one or more taxable years shall not be considered
19 the lowest equalized assessed value. The selected year
20 shall be the base year for taxable year 1999 and thereafter
21 until a new base year is established under the terms of
22 this paragraph.

23 "Household" means the applicant, the spouse of the
24 applicant, and all persons using the residence of the
25 applicant as their principal place of residence.

26 "Household income" means the combined income of the

1 members of a household for the calendar year preceding the
2 taxable year.

3 "Income" has the same meaning as provided in Section
4 3.07 of the Senior Citizens and Persons with Disabilities
5 Property Tax Relief Act, except that, beginning in
6 assessment year 2001, "income" does not include veteran's
7 benefits.

8 "Internal Revenue Code of 1986" means the United States
9 Internal Revenue Code of 1986 or any successor law or laws
10 relating to federal income taxes in effect for the year
11 preceding the taxable year.

12 "Maximum income limitation" means \$65,000.

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

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

26 (b) Eligibility. A senior citizens assessment freeze

1 homestead exemption is granted for homestead property that is
2 occupied by a homestead owner who (i) is 65 years of age or
3 older by December 31 of the taxable year, and (ii) has a
4 household income that does not exceed the maximum income
5 limitation.

6 (c) Amount.

7 (1) The amount of the exemption for all taxable years
8 is the equalized assessed value of the residence in the
9 taxable year for which application is made minus the base
10 amount.

11 (2) When the applicant is a surviving spouse of an
12 applicant for a prior year for the same residence for which
13 an exemption under this Section has been granted, the base
14 year and base amount for that residence are the same as for
15 the applicant for the prior year.

16 (3) Each year at the time the assessment books are
17 certified to the County Clerk, the Board of Review shall
18 give to the County Clerk a list of the assessed values of
19 improvements on each parcel qualifying for this exemption
20 that were added after the base year for this parcel and
21 that increased the assessed value of the property.

22 (4) In the case of land improved with an apartment
23 building owned and operated as a cooperative or a building
24 that is a life care facility that qualifies as a
25 cooperative, the maximum reduction from the equalized
26 assessed value of the property is limited to the sum of the

1 reductions calculated for each unit occupied as a residence
2 by a person or persons (i) 65 years of age or older, (ii)
3 with a household income that does not exceed the maximum
4 income limitation, (iii) who is liable, by contract with
5 the owner or owners of record, for paying real property
6 taxes on the property, and (iv) who is an owner of record
7 of a legal or equitable interest in the cooperative
8 apartment building, other than a leasehold interest.

9 (d) Additional provisions.

10 (1) When an individual dies who would have qualified
11 for an exemption under this Section, and the surviving
12 spouse does not independently qualify for this exemption
13 because of age, the exemption under this Section shall be
14 granted to the surviving spouse for the taxable year
15 preceding and the taxable year of the death, provided that,
16 except for age, the surviving spouse meets all other
17 qualifications for the granting of this exemption for those
18 years.

19 (2) When married persons maintain separate residences,
20 the exemption provided for in this Section may be claimed
21 by only one of such persons and for only one residence.

22 (3) To receive the exemption, a person shall submit an
23 application by July 1 of each taxable year to the Chief
24 County Assessment Officer of the county in which the
25 property is located.

26 (4) A county may, by ordinance, establish a date for

1 submission of applications that is different than July 1.

2 (5) The applicant shall submit with the application an
3 affidavit of the applicant's total household income, age,
4 marital status (and if married the name and address of the
5 applicant's spouse, if known), and principal dwelling
6 place of members of the household on January 1 of the
7 taxable year.

8 (6) The Department shall establish, by rule, a method
9 for verifying the accuracy of affidavits filed by
10 applicants under this Section, and the Chief County
11 Assessment Officer may conduct audits of any taxpayer
12 claiming an exemption under this Section to verify that the
13 taxpayer is eligible to receive the exemption.

14 (7) Each application shall contain or be verified by a
15 notarized declaration that it is made under the penalties
16 of perjury. A taxpayer's signing a fraudulent application
17 under this Act is perjury, as defined in Section 32-2 of
18 the Criminal Code of 2012.

19 (8) The applications shall be clearly marked as
20 applications for the Senior Citizens Assessment Freeze
21 Homestead Exemption and must contain a notice that any
22 taxpayer who receives the exemption is subject to an audit
23 by the Chief County Assessment Officer.

24 (9) Except as provided in this Section, all information
25 received by the Chief County Assessment Officer or the
26 Department from applications filed under this Section, or

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

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

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

1 Sec. 15-273. Natural Disaster Homestead Exemption.

2 (a) Definitions. In addition to the definitions found in
3 Section 15-262:

4 "Base amount" means the base year equalized assessed
5 value of the residence.

6 "Base year" means the taxable year prior to the taxable
7 year in which the natural disaster occurred.

8 "Natural disaster" means an occurrence of widespread
9 or severe damage or loss of property resulting from any
10 catastrophic cause, including, but not limited to, fire,
11 flood, earthquake, wind, storm, or extended period of
12 severe inclement weather. In the case of a residential
13 structure affected by flooding, the structure shall not be
14 eligible for this homestead improvement exemption unless
15 it is located within a local jurisdiction which is
16 participating in the National Flood Insurance Program. A
17 proclamation of disaster by the President of the United
18 States or Governor of the State of Illinois is not a
19 prerequisite to the classification of an occurrence as a
20 natural disaster under this Section.

21 (b) Eligibility. A homestead exemption shall be granted by
22 the Chief County Assessment Officer for homestead properties
23 containing a residential structure that has been rebuilt
24 following a natural disaster occurring in taxable year 2012 or
25 any taxable year thereafter.

26 To be eligible for an exemption under this Section: (i) the

1 residential structure must be rebuilt within 2 years after the
2 date of the natural disaster; and (ii) the square footage of
3 the rebuilt residential structure may not be more than 110% of
4 the square footage of the original residential structure as it
5 existed immediately prior to the natural disaster. The
6 taxpayer's initial application for an exemption under this
7 Section must be made no later than the first taxable year after
8 the residential structure is rebuilt. The exemption shall
9 continue at the same annual amount until the taxable year in
10 which the property is sold or transferred.

11 (c) Amount. The amount of the exemption is the equalized
12 assessed value of the residence in the first taxable year for
13 which the taxpayer applies for an exemption under this Section
14 minus the base amount.

15 (d) Additional provisions.

16 (1) To receive the exemption, the taxpayer shall submit
17 an application to the Chief County Assessment Officer of
18 the county in which the property is located by July 1 of
19 each taxable year. A county may, by resolution, establish a
20 date for submission of applications that is different than
21 July 1. The applications shall be clearly marked as
22 applications for the Natural Disaster Homestead Exemption.

23 (2) Property is not eligible for an exemption under
24 this Section and Section 15-280 for the same natural
25 disaster or catastrophic event. The property may, however,
26 remain eligible for an additional exemption under Section

1 15-280 for any separate event occurring after the property
2 qualified for an exemption under this Section.

3 (3) The exemption under this Section carries over to
4 the benefit of the surviving spouse as long as the spouse
5 holds the legal or beneficial title to the homestead and
6 permanently resides thereon.

7 (35 ILCS 200/15-275 new)

8 Sec. 15-275. General homestead exemption.

9 (a) Definitions. The definitions found in Section 15-262
10 are applicable to this Section.

11 (b) Eligibility. Homestead property occupied by a
12 homestead owner is entitled to an annual homestead exemption
13 limited, except as described here with relation to
14 cooperatives, to a reduction in the equalized assessed value of
15 homestead property equal to the increase in equalized assessed
16 value for the current assessment year above the equalized
17 assessed value of the property for 1977, up to the maximum
18 reduction set forth below. If, however, the 1977 equalized
19 assessed value upon which taxes were paid is subsequently
20 determined by local assessing officials, the Property Tax
21 Appeal Board, or a court to have been excessive, the equalized
22 assessed value which should have been placed on the property
23 for 1977 shall be used to determine the amount of the
24 exemption.

25 (c) Amount.

1 (1) The maximum reduction is \$6,000 of equalized
2 assessed value.

3 (2) If, based on the most recent assessment, the
4 equalized assessed value of the homestead property for the
5 current assessment year is greater than the equalized
6 assessed value of the property for 1977, the owner of the
7 property shall automatically receive the exemption granted
8 under this Section in an amount equal to the increase over
9 the 1977 assessment up to the maximum reduction set forth
10 in this Section.

11 (d) Additional provisions.

12 (1) If in any assessment year homestead property has a
13 pro-rata valuation under Section 9-180 resulting in an
14 increase in the assessed valuation, a reduction in
15 equalized assessed valuation equal to the increase in
16 equalized assessed value of the property for the year of
17 the pro-rata valuation above the equalized assessed value
18 of the property for 1977 shall be applied to the property
19 on a proportionate basis for the period the property
20 qualified as homestead property during the assessment
21 year. The maximum proportionate homestead exemption shall
22 not exceed the maximum homestead exemption allowed in the
23 county under this Section divided by 365 and multiplied by
24 the number of days the property qualified as homestead
25 property.

26 (2) Where married persons maintain and reside in

1 separate residences qualifying as homestead property, each
2 residence shall receive 50% of the total reduction in
3 equalized assessed valuation provided by this Section.

4 (35 ILCS 200/15-280 new)

5 Sec. 15-280. Homestead improvement exemption.

6 (a) Definitions. In addition to the definitions found in
7 Section 15-262, a "catastrophic event" may include an
8 occurrence of widespread or severe damage or loss of property
9 resulting from any catastrophic cause including but not limited
10 to fire, including arson (provided the fire was not caused by
11 the willful action of an owner or resident of the property),
12 flood, earthquake, wind, storm, explosion, or extended periods
13 of severe inclement weather. In the case of a residential
14 structure affected by flooding, the structure shall not be
15 eligible for this homestead improvement exemption unless it is
16 located within a local jurisdiction which is participating in
17 the National Flood Insurance Program. A proclamation of
18 disaster by the President of the United States or Governor of
19 the State of Illinois is not a prerequisite to the
20 classification of an occurrence as a catastrophic event under
21 this Section.

22 (b) Eligibility. Homestead properties that have been
23 improved and residential structures on homestead property that
24 have been rebuilt following a catastrophic event are entitled
25 to a homestead improvement exemption, when that property is

1 owned by a homestead owner and used exclusively for a
2 residential purpose and upon demonstration that a proposed
3 increase in assessed value is attributable solely to a new
4 improvement of an existing structure or the rebuilding of a
5 residential structure following a catastrophic event. To be
6 eligible for an exemption under this Section after a
7 catastrophic event, the residential structure must be rebuilt
8 within 2 years after the catastrophic event. The exemption for
9 rebuilt structures under this Section applies to the increase
10 in value of the rebuilt structure over the value of the
11 structure before the catastrophic event. The amount of the
12 exemption shall be limited to the fair cash value added by the
13 new improvement or rebuilding and shall continue for 4 years
14 from the date the improvement or rebuilding is completed and
15 occupied.

16 (c) Amount. The exemption is limited to \$25,000 of
17 equalized assessed value.

18 (d) Additional Provisions. In addition to the notice
19 requirement under Section 12-30, a supervisor of assessments,
20 county assessor, or township or multi-township assessor
21 responsible for adding an assessable improvement to a
22 residential property's assessment shall either notify a
23 taxpayer whose assessment has been changed since the last
24 preceding assessment that he or she may be eligible for the
25 exemption provided under this Section or shall grant the
26 exemption automatically.

1 Section 99. Effective date. This Act takes effect January
2 1, 2020.