

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 15-168, 15-169, 15-172, 21-27, 21-145, and 21-150 and
6 by adding Section 21-253 as follows:

7 (35 ILCS 200/15-168)

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

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

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

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

21 (3) The person with a disability must be an owner of
22 record of the property or have a legal or equitable
23 interest in the property as evidenced by a written

1 instrument. In the case of a leasehold interest in
2 property, the lease must be for a single family residence.

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

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

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

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

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

26 (2) The person with a disability must be liable by

1 contract with the owner or owners of record for paying the
2 apportioned property taxes on the property of the
3 cooperative or life care facility. In the case of a life
4 care facility, the person with a disability must be liable
5 for paying the apportioned property taxes under a life care
6 contract as defined in Section 2 of the Life Care
7 Facilities Act.

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

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

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

1 In counties with fewer than 3,000,000 inhabitants, the
2 chief county assessment officer shall provide to each person
3 granted a homestead exemption under this Section a form to
4 designate any other person to receive a duplicate of any notice
5 of delinquency in the payment of taxes assessed and levied
6 under this Code on the person's qualifying property. The
7 duplicate notice shall be in addition to the notice required to
8 be provided to the person receiving the exemption and shall be
9 given in the manner required by this Code. The person filing
10 the request for the duplicate notice shall pay an
11 administrative fee of \$5 to the chief county assessment
12 officer. The assessment officer shall then file the executed
13 designation with the county collector, who shall issue the
14 duplicate notices as indicated by the designation. A
15 designation may be rescinded by the person with a disability in
16 the manner required by the chief county assessment officer.

17 (d-5) Notwithstanding any other provision of law, each
18 chief county assessment officer may approve this exemption for
19 the 2020 taxable year, without application, for any property
20 that was approved for this exemption for the 2019 taxable year,
21 provided that:

22 (1) the county board has declared a local disaster as
23 provided in the Illinois Emergency Management Agency Act
24 related to the COVID-19 public health emergency;

25 (2) the owner of record of the property as of January
26 1, 2020 is the same as the owner of record of the property

1 as of January 1, 2019;

2 (3) the exemption for the 2019 taxable year has not
3 been determined to be an erroneous exemption as defined by
4 this Code; and

5 (4) the applicant for the 2019 taxable year has not
6 asked for the exemption to be removed for the 2019 or 2020
7 taxable years.

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

10 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
11 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
12 1-1-18.)

13 (35 ILCS 200/15-169)

14 Sec. 15-169. Homestead exemption for veterans with
15 disabilities.

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

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

22 (1) for veterans with a service-connected disability
23 of at least (i) 75% for exemptions granted in taxable years
24 2007 through 2009 and (ii) 70% for exemptions granted in
25 taxable year 2010 and each taxable year thereafter, as

1 certified by the United States Department of Veterans
2 Affairs, the annual exemption is \$5,000; and

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

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

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

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

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

23 (b-5) If a homestead exemption is granted under this
24 Section and the person awarded the exemption subsequently
25 becomes a resident of a facility licensed under the Nursing
26 Home Care Act or a facility operated by the United States

1 Department of Veterans Affairs, then the exemption shall
2 continue (i) so long as the residence continues to be occupied
3 by the qualifying person's spouse or (ii) if the residence
4 remains unoccupied but is still owned by the person who
5 qualified for the homestead exemption.

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

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

19 (d) The exemption under this Section applies for taxable
20 year 2007 and thereafter. A taxpayer who claims an exemption
21 under Section 15-165 or 15-168 may not claim an exemption under
22 this Section.

23 (e) Each taxpayer who has been granted an exemption under
24 this Section must reapply on an annual basis. Application must
25 be made during the application period in effect for the county
26 of his or her residence. The assessor or chief county

1 assessment officer may determine the eligibility of
2 residential property to receive the homestead exemption
3 provided by this Section by application, visual inspection,
4 questionnaire, or other reasonable methods. The determination
5 must be made in accordance with guidelines established by the
6 Department.

7 (e-1) If the person qualifying for the exemption does not
8 occupy the qualified residence as of January 1 of the taxable
9 year, the exemption granted under this Section shall be
10 prorated on a monthly basis. The prorated exemption shall apply
11 beginning with the first complete month in which the person
12 occupies the qualified residence.

13 (e-5) Notwithstanding any other provision of law, each
14 chief county assessment officer may approve this exemption for
15 the 2020 taxable year, without application, for any property
16 that was approved for this exemption for the 2019 taxable year,
17 provided that:

18 (1) the county board has declared a local disaster as
19 provided in the Illinois Emergency Management Agency Act
20 related to the COVID-19 public health emergency;

21 (2) the owner of record of the property as of January
22 1, 2020 is the same as the owner of record of the property
23 as of January 1, 2019;

24 (3) the exemption for the 2019 taxable year has not
25 been determined to be an erroneous exemption as defined by
26 this Code; and

1 (4) the applicant for the 2019 taxable year has not
2 asked for the exemption to be removed for the 2019 or 2020
3 taxable years.

4 Nothing in this subsection shall preclude a veteran whose
5 service connected disability rating has changed since the 2019
6 exemption was granted from applying for the exemption based on
7 the subsequent service connected disability rating.

8 (f) For the purposes of this Section:

9 "Qualified residence" means real property, but less any
10 portion of that property that is used for commercial purposes,
11 with an equalized assessed value of less than \$250,000 that is
12 the primary residence of a veteran with a disability. Property
13 rented for more than 6 months is presumed to be used for
14 commercial purposes.

15 "Veteran" means an Illinois resident who has served as a
16 member of the United States Armed Forces on active duty or
17 State active duty, a member of the Illinois National Guard, or
18 a member of the United States Reserve Forces and who has
19 received an honorable discharge.

20 (Source: P.A. 99-143, eff. 7-27-15; 99-375, eff. 8-17-15;
21 99-642, eff. 7-28-16; 100-869, eff. 8-14-18.)

22 (35 ILCS 200/15-172)

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

25 (a) This Section may be cited as the Senior Citizens

1 Assessment Freeze Homestead Exemption.

2 (b) As used in this Section:

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

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

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

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

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

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

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

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

25 "Income" has the same meaning as provided in Section 3.07
26 of the Senior Citizens and Persons with Disabilities Property

1 Tax Relief Act, except that, beginning in assessment year 2001,
2 "income" does not include veteran's benefits.

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

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

10 "Maximum income limitation" means:

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

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

1 upon which the dwelling place is situated, as is used for
2 residential purposes. If the Chief County Assessment Officer
3 has established a specific legal description for a portion of
4 property constituting the residence, then that portion of
5 property shall be deemed the residence for the purposes of this
6 Section.

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

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

1 taxes on that property.

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

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

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

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

26 (4) For an applicant who has a household income

1 exceeding \$47,500 but not exceeding \$48,750, the amount of
2 the exemption is (i) the equalized assessed value of the
3 residence in the taxable year for which application is made
4 minus the base amount (ii) multiplied by 0.4.

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

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

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

21 In the case of land improved with an apartment building
22 owned and operated as a cooperative or a building that is a
23 life care facility that qualifies as a cooperative, the maximum
24 reduction from the equalized assessed value of the property is
25 limited to the sum of the reductions calculated for each unit
26 occupied as a residence by a person or persons (i) 65 years of

1 age or older, (ii) with a household income that does not exceed
2 the maximum income limitation, (iii) who is liable, by contract
3 with the owner or owners of record, for paying real property
4 taxes on the property, and (iv) who is an owner of record of a
5 legal or equitable interest in the cooperative apartment
6 building, other than a leasehold interest. In the instance of a
7 cooperative where a homestead exemption has been granted under
8 this Section, the cooperative association or its management
9 firm shall credit the savings resulting from that exemption
10 only to the apportioned tax liability of the owner who
11 qualified for the exemption. Any person who willfully refuses
12 to credit that savings to an owner who qualifies for the
13 exemption is guilty of a Class B misdemeanor.

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

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

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

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

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

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

1 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 Chief County Assessment Officer may
8 request reasonable proof that the management firm has so
9 credited that exemption.

10 Except as provided in this Section, all information
11 received by the 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 chief county assessment officer from publishing or
23 making available reasonable statistics concerning the
24 operation of the exemption contained in this Section in which
25 the contents of claims are grouped into aggregates in such a
26 way that information contained in any individual claim shall

1 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 (c-5) Notwithstanding any other provision of law, each
8 chief county assessment officer may approve this exemption for
9 the 2020 taxable year, without application, for any property
10 that was approved for this exemption for the 2019 taxable year,
11 provided that:

12 (1) the county board has declared a local disaster as
13 provided in the Illinois Emergency Management Agency Act
14 related to the COVID-19 public health emergency;

15 (2) the owner of record of the property as of January
16 1, 2020 is the same as the owner of record of the property
17 as of January 1, 2019;

18 (3) the exemption for the 2019 taxable year has not
19 been determined to be an erroneous exemption as defined by
20 this Code; and

21 (4) the applicant for the 2019 taxable year has not
22 asked for the exemption to be removed for the 2019 or 2020
23 taxable years.

24 Nothing in this subsection shall preclude or impair the
25 authority of a chief county assessment officer to conduct
26 audits of any taxpayer claiming an exemption under this Section

1 to verify that the taxpayer is eligible to receive the
2 exemption as provided elsewhere in this Section.

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

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

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

17 (35 ILCS 200/21-27)

18 Sec. 21-27. Waiver of interest penalty.

19 (a) On the recommendation of the county treasurer, the
20 county board may adopt a resolution under which an interest
21 penalty for the delinquent payment of taxes for any year that
22 otherwise would be imposed under Section 21-15, 21-20, or 21-25
23 shall be waived in the case of any person who meets all of the
24 following criteria:

25 (1) The person is determined eligible for a grant under

1 the Senior Citizens and Persons with Disabilities Property
2 Tax Relief Act with respect to the taxes for that year.

3 (2) The person requests, in writing, on a form approved
4 by the county treasurer, a waiver of the interest penalty,
5 and the request is filed with the county treasurer on or
6 before the first day of the month that an installment of
7 taxes is due.

8 (3) The person pays the installment of taxes due, in
9 full, on or before the third day of the month that the
10 installment is due.

11 (4) The county treasurer approves the request for a
12 waiver.

13 (b) With respect to property that qualifies as a brownfield
14 site under Section 58.2 of the Environmental Protection Act,
15 the county board, upon the recommendation of the county
16 treasurer, may adopt a resolution to waive an interest penalty
17 for the delinquent payment of taxes for any year that otherwise
18 would be imposed under Section 21-15, 21-20, or 21-25 if all of
19 the following criteria are met:

20 (1) the property has delinquent taxes and an
21 outstanding interest penalty and the amount of that
22 interest penalty is so large as to, possibly, result in all
23 of the taxes becoming uncollectible;

24 (2) the property is part of a redevelopment plan of a
25 unit of local government and that unit of local government
26 does not oppose the waiver of the interest penalty;

1 (3) the redevelopment of the property will benefit the
2 public interest by remediating the brownfield
3 contamination;

4 (4) the taxpayer delivers to the county treasurer (i) a
5 written request for a waiver of the interest penalty, on a
6 form approved by the county treasurer, and (ii) a copy of
7 the redevelopment plan for the property;

8 (5) the taxpayer pays, in full, the amount of up to the
9 amount of the first 2 installments of taxes due, to be held
10 in escrow pending the approval of the waiver, and enters
11 into an agreement with the county treasurer setting forth a
12 schedule for the payment of any remaining taxes due; and

13 (6) the county treasurer approves the request for a
14 waiver.

15 (c) For the 2019 taxable year (payable in 2020) only, the
16 county board of a county with fewer than 3,000,000 inhabitants
17 may adopt an ordinance or resolution under which some or all of
18 the interest penalty for the delinquent payment of any
19 installment other than the final installment of taxes for the
20 2019 taxable year that otherwise would be imposed under Section
21 21-15, 21-20, or 21-25 shall be waived for all taxpayers in the
22 county, for a period of (i) 120 days after the effective date
23 of this amendatory Act of the 101st General Assembly or (ii)
24 until the first day of the first month during which there is no
25 longer a statewide COVID-19 public health emergency, as
26 evidenced by an effective disaster declaration of the Governor

1 covering all counties in the State.

2 (Source: P.A. 99-143, eff. 7-27-15.)

3 (35 ILCS 200/21-145)

4 Sec. 21-145. Scavenger sale. At the same time the County
5 Collector annually publishes the collector's annual sale
6 advertisement under Sections 21-110, 21-115 and 21-120, it is
7 mandatory for the collector in counties with 3,000,000 or more
8 inhabitants, and in other counties if the county board so
9 orders by resolution, to publish an advertisement giving notice
10 of the intended application for judgment and sale of all
11 properties upon which all or a part of the general taxes for
12 each of 3 or more years, ~~including the current tax year,~~ are
13 delinquent as of the date of the advertisement. Under no
14 circumstance may a tax year be offered at a scavenger sale
15 prior to the annual tax sale for that tax year (or, for omitted
16 assessments issued pursuant to Section 9-260, the annual tax
17 sale for that omitted assessment's warrant year, as defined
18 herein). In no event may there be more than 2 consecutive years
19 without a sale under this Section. The term delinquent also
20 includes forfeitures. The County Collector shall include in the
21 advertisement and in the application for judgment and sale
22 under this Section and Section 21-260 the total amount of all
23 general taxes upon those properties which are delinquent as of
24 the date of the advertisement. In lieu of a single annual
25 advertisement and application for judgment and sale under this

1 Section and Section 21-260, the County Collector may, from time
2 to time, beginning on the date of the publication of the annual
3 sale advertisement and before August 1 of the next year,
4 publish separate advertisements and make separate applications
5 on eligible properties described in one or more volumes of the
6 delinquent list. The separate advertisements and applications
7 shall, in the aggregate, include all the properties which
8 otherwise would have been included in the single annual
9 advertisement and application for judgment and sale under this
10 Section. Upon the written request of the taxing district which
11 levied the same, the County Collector shall also include in the
12 advertisement the special taxes and special assessments,
13 together with interest, penalties and costs thereon upon those
14 properties which are delinquent as of the date of the
15 advertisement. The advertisement and application for judgment
16 and sale shall be in the manner prescribed by this Code
17 relating to the annual advertisement and application for
18 judgment and sale of delinquent properties.

19 As used in this Section, "warrant year" means the year
20 preceding the calendar year in which the omitted assessment
21 first became due and payable.

22 (Source: P.A. 98-277, eff. 8-9-13.)

23 (35 ILCS 200/21-150)

24 Sec. 21-150. Time of applying for judgment. Except as
25 otherwise provided in this Section or by ordinance or

1 resolution enacted under subsection (c) of Section 21-40, in
2 any county with fewer than 3,000,000 inhabitants, all
3 applications for judgment and order of sale for taxes and
4 special assessments on delinquent properties shall be made
5 within 90 days after the second installment due date. In Cook
6 County, all applications for judgment and order of sale for
7 taxes and special assessments on delinquent properties shall be
8 made (i) by July 1, 2011 for tax year 2009, (ii) by July 1, 2012
9 for tax year 2010, (iii) by July 1, 2013 for tax year 2011,
10 (iv) by July 1, 2014 for tax year 2012, (v) by July 1, 2015 for
11 tax year 2013, (vi) by May 1, 2016 for tax year 2014, (vii) by
12 March 1, 2017 for tax year 2015, ~~and~~ (viii) by April 1 of the
13 next calendar year after the second installment due date for
14 tax year 2016 and 2017, and (ix) within 365 days of the second
15 installment due date for each tax year thereafter.
16 Notwithstanding these dates, in Cook County, the application
17 for judgment and order of sale for the 2018 annual tax sale
18 that would normally be held in calendar year 2020 shall not be
19 filed earlier than the first day of the first month during
20 which there is no longer a statewide COVID-19 public health
21 emergency, as evidenced by an effective disaster declaration of
22 the Governor covering all counties in the State ~~each tax year~~
23 ~~thereafter~~. In those counties which have adopted an ordinance
24 under Section 21-40, the application for judgment and order of
25 sale for delinquent taxes shall be made in December. In the 10
26 years next following the completion of a general reassessment

1 of property in any county with 3,000,000 or more inhabitants,
2 made under an order of the Department, applications for
3 judgment and order of sale shall be made as soon as may be and
4 on the day specified in the advertisement required by Section
5 21-110 and 21-115. If for any cause the court is not held on
6 the day specified, the cause shall stand continued, and it
7 shall be unnecessary to re-advertise the list or notice.

8 Within 30 days after the day specified for the application
9 for judgment the court shall hear and determine the matter. If
10 judgment is rendered, the sale shall begin on the date within 5
11 business days specified in the notice as provided in Section
12 21-115. If the collector is prevented from advertising and
13 obtaining judgment within the time periods specified by this
14 Section, the collector may obtain judgment at any time
15 thereafter; but if the failure arises by the county collector's
16 not complying with any of the requirements of this Code, he or
17 she shall be held on his or her official bond for the full
18 amount of all taxes and special assessments charged against him
19 or her. Any failure on the part of the county collector shall
20 not be allowed as a valid objection to the collection of any
21 tax or assessment, or to entry of a judgment against any
22 delinquent properties included in the application of the county
23 collector.

24 (Source: P.A. 100-243, eff. 8-22-17.)

1 Sec. 21-253. Annual tax sale postponed. Notwithstanding
2 any other provision of law, in counties with less than
3 3,000,000 inhabitants, the annual tax sale that would
4 ordinarily be held in calendar year 2020 shall be held no
5 earlier than (i) 120 days after the effective date of this
6 amendatory Act of the 101st General Assembly or (2) until the
7 first day of the first month during which there is no longer a
8 statewide COVID-19 public health emergency, as evidenced by an
9 effective disaster declaration of the Governor covering all
10 counties in the State.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.