



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB3322

Introduced 2/19/2021, by Rep. David A. Welter

SYNOPSIS AS INTRODUCED:

30 ILCS 805/8.28
35 ILCS 200/9-275
35 ILCS 200/15-10
35 ILCS 200/15-172
35 ILCS 200/15-175

Amends the Property Tax Code. Provides that the Senior Citizens Assessment Freeze Homestead Exemption also applies to persons who are quadriplegic; defines "person who is quadriplegic". Amends the State Mandates Act to make conforming changes. Effective immediately.

LRB102 14055 HLH 19407 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 State Mandates Act is amended by changing
5 Section 8.28 as follows:

6 (30 ILCS 805/8.28)

7 Sec. 8.28. Exempt mandate.

8 (a) Notwithstanding Sections 6 and 8 of this Act, no
9 reimbursement by the State is required for the implementation
10 of any mandate created by Public Act 93-654, 93-677, 93-679,
11 93-689, 93-734, 93-753, 93-910, 93-917, 93-1036, 93-1038,
12 93-1079, or 93-1090.

13 (b) Notwithstanding Sections 6 and 8 of this Act, no
14 reimbursement by the State is required for the implementation
15 of any mandate created by the Senior Citizens and Persons who
16 are Quadriplegic Assessment Freeze Homestead Exemption under
17 Section 15-172 of the Property Tax Code, the General Homestead
18 Exemption under Section 15-175 of the Property Tax Code, the
19 alternative General Homestead Exemption under Section 15-176
20 of the Property Tax Code, the Homestead Improvements Exemption
21 under Section 15-180 of the Property Tax Code, and by Public
22 Act 93-715.

23 (Source: P.A. 95-331, eff. 8-21-07.)

1 Section 10. The Property Tax Code is amended by changing
2 Sections 9-275, 15-10, 15-172, and 15-175 as follows:

3 (35 ILCS 200/9-275)

4 Sec. 9-275. Erroneous homestead exemptions.

5 (a) For purposes of this Section:

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

20 "Homestead exemption" means an exemption under Section
21 15-165 (veterans with disabilities), 15-167 (returning
22 veterans), 15-168 (persons with disabilities), 15-169
23 (standard homestead for veterans with disabilities), 15-170
24 (senior citizens), 15-172 (senior citizens and persons who are

1 quadriplegic assessment freeze), 15-175 (general homestead),
2 15-176 (alternative general homestead), or 15-177 (long-time
3 occupant).

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

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

11 (b) Notwithstanding any other provision of law, in
12 counties with 3,000,000 or more inhabitants, the chief county
13 assessment officer shall include the following information
14 with each assessment notice sent in a general assessment year:
15 (1) a list of each homestead exemption available under Article
16 15 of this Code and a description of the eligibility criteria
17 for that exemption, including the number of assessment years
18 of automatic renewal remaining on a current senior citizens
19 homestead exemption if such an exemption has been applied to
20 the property; (2) a list of each homestead exemption applied
21 to the property in the current assessment year; (3)
22 information regarding penalties and interest that may be
23 incurred under this Section if the taxpayer received an
24 erroneous homestead exemption in a previous taxable year; and
25 (4) notice of the 60-day grace period available under this
26 subsection. If, within 60 days after receiving his or her

1 assessment notice, the taxpayer notifies the chief county
2 assessment officer that he or she received an erroneous
3 homestead exemption in a previous taxable year, and if the
4 taxpayer pays the erroneous exemption principal amount, plus
5 interest as provided in subsection (f), then the taxpayer
6 shall not be liable for the penalties provided in subsection
7 (f) with respect to that exemption.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1 county with 3,000,000 or more inhabitants, an application for
2 renewal of a multi-year exemption pursuant to subsection (i)
3 of Section 15-170, as the case may be. However, that person is
4 responsible for any interest owed under subsection (f).

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

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

1 the rights of subsequent creditors and subsequent purchasers
2 under Section 30 of the Conveyances Act.

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

23 (k) The county treasurer shall pay collected erroneous
24 exemption principal amounts, pro rata, to the taxing
25 districts, or their legal successors, that levied upon the
26 subject property in the taxable year or years for which the

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

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

1 invalidate the amnesty period for that taxpayer.

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

11 Taxpayers who are a party to any criminal investigation or
12 to any civil or criminal litigation that is pending in any
13 circuit court or appellate court, or in the Supreme Court of
14 this State, for nonpayment, delinquency, or fraud in relation
15 to any property tax imposed by any taxing district located in
16 the State on the effective date of this amendatory Act of the
17 98th General Assembly may not take advantage of the amnesty
18 period.

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

22 (m) Notwithstanding any other provision of law, for
23 taxable years 2019 through 2023, in counties with 3,000,000 or
24 more inhabitants, the chief county assessment officer shall,
25 if he or she learns that a taxpayer who has been granted a
26 senior citizens homestead exemption has died during the period

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

12 (Source: P.A. 101-453, eff. 8-23-19; 101-622, eff. 1-14-20.)

13 (35 ILCS 200/15-10)

14 Sec. 15-10. Exempt property; procedures for certification.

15 (a) All property granted an exemption by the Department
16 pursuant to the requirements of Section 15-5 and described in
17 the Sections following Section 15-30 and preceding Section
18 16-5, to the extent therein limited, is exempt from taxation.
19 In order to maintain that exempt status, the titleholder or
20 the owner of the beneficial interest of any property that is
21 exempt must file with the chief county assessment officer, on
22 or before January 31 of each year (May 31 in the case of
23 property exempted by Section 15-170), an affidavit stating
24 whether there has been any change in the ownership or use of
25 the property, the status of the owner-resident, the

1 satisfaction by a relevant hospital entity of the condition
2 for an exemption under Section 15-86, or that a veteran with a
3 disability who qualifies under Section 15-165 owned and used
4 the property as of January 1 of that year. The nature of any
5 change shall be stated in the affidavit. Failure to file an
6 affidavit shall, in the discretion of the assessment officer,
7 constitute cause to terminate the exemption of that property,
8 notwithstanding any other provision of this Code. Owners of 5
9 or more such exempt parcels within a county may file a single
10 annual affidavit in lieu of an affidavit for each parcel. The
11 assessment officer, upon request, shall furnish an affidavit
12 form to the owners, in which the owner may state whether there
13 has been any change in the ownership or use of the property or
14 status of the owner or resident as of January 1 of that year.
15 The owner of 5 or more exempt parcels shall list all the
16 properties giving the same information for each parcel as
17 required of owners who file individual affidavits.

18 (b) However, titleholders or owners of the beneficial
19 interest in any property exempted under any of the following
20 provisions are not required to submit an annual filing under
21 this Section:

22 (1) Section 15-45 (burial grounds) in counties of less
23 than 3,000,000 inhabitants and owned by a not-for-profit
24 organization.

25 (2) Section 15-40.

26 (3) Section 15-50 (United States property).

1 (c) If there is a change in use or ownership, however,
2 notice must be filed pursuant to Section 15-20.

3 (d) An application for homestead exemptions shall be filed
4 as provided in Section 15-170 (senior citizens homestead
5 exemption), Section 15-172 (senior citizens and persons who
6 are quadriplegic assessment freeze homestead exemption), and
7 Sections 15-175 (general homestead exemption), 15-176 (general
8 alternative homestead exemption), and 15-177 (long-time
9 occupant homestead exemption), respectively.

10 (e) For purposes of determining satisfaction of the
11 condition for an exemption under Section 15-86:

12 (1) The "year for which exemption is sought" is the
13 year prior to the year in which the affidavit is due.

14 (2) The "hospital year" is the fiscal year of the
15 relevant hospital entity, or the fiscal year of one of the
16 hospitals in the hospital system if the relevant hospital
17 entity is a hospital system with members with different
18 fiscal years, that ends in the year prior to the year in
19 which the affidavit is due. However, if that fiscal year
20 ends 3 months or less before the date on which the
21 affidavit is due, the relevant hospital entity shall file
22 an interim affidavit based on the currently available
23 information, and shall file a supplemental affidavit
24 within 90 days of date on which the application was due, if
25 the information in the relevant hospital entity's audited
26 financial statements changes the interim affidavit's

1 statement concerning the entity's compliance with the
2 calculation required by Section 15-86.

3 (3) The affidavit shall be accompanied by an exhibit
4 prepared by the relevant hospital entity showing (A) the
5 value of the relevant hospital entity's services and
6 activities, if any, under items (1) through (7) of
7 subsection (e) of Section 15-86, stated separately for
8 each item, and (B) the value relating to the relevant
9 hospital entity's estimated property tax liability under
10 paragraphs (A), (B), and (C) of item (1) of subsection (g)
11 of Section 15-86; under paragraphs (A), (B), and (C) of
12 item (2) of subsection (g) of Section 15-86; and under
13 item (3) of subsection (g) of Section 15-86.

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

15 (35 ILCS 200/15-172)

16 Sec. 15-172. Senior Citizens and Persons who are
17 Quadriplegic Assessment Freeze Homestead Exemption.

18 (a) This Section may be cited as the Senior Citizens and
19 Persons who are Quadriplegic Assessment Freeze Homestead
20 Exemption.

21 (b) As used in this Section:

22 "Applicant" means an individual who has filed an
23 application under this Section.

24 "Base amount" means the base year equalized assessed value
25 of the residence plus the first year's equalized assessed

1 value of any added improvements which increased the assessed
2 value of the residence after the base year.

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

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

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

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

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

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

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

24 "Internal Revenue Code of 1986" means the United States
25 Internal Revenue Code of 1986 or any successor law or laws
26 relating to federal income taxes in effect for the year

1 preceding the taxable year.

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

5 "Maximum income limitation" means:

6 (1) \$35,000 prior to taxable year 1999;

7 (2) \$40,000 in taxable years 1999 through 2003;

8 (3) \$45,000 in taxable years 2004 through 2005;

9 (4) \$50,000 in taxable years 2006 and 2007;

10 (5) \$55,000 in taxable years 2008 through 2016;

11 (6) for taxable year 2017, (i) \$65,000 for qualified
12 property located in a county with 3,000,000 or more
13 inhabitants and (ii) \$55,000 for qualified property
14 located in a county with fewer than 3,000,000 inhabitants;
15 and

16 (7) for taxable years 2018 and thereafter, \$65,000 for
17 all qualified property.

18 "Person who is quadriplegic" means a person affected with
19 partial or complete paralysis of both the arms and legs,
20 especially as a result of a spinal cord injury or disease in
21 the region of the neck. Persons applying for the exemption
22 under this Section as a person who is quadriplegic must submit
23 proof of the disability in the manner prescribed by the chief
24 county assessment officer.

25 "Residence" means the principal dwelling place and
26 appurtenant structures used for residential purposes in this

1 State occupied on January 1 of the taxable year by a household
2 and so much of the surrounding land, constituting the parcel
3 upon which the dwelling place is situated, as is used for
4 residential purposes. If the Chief County Assessment Officer
5 has established a specific legal description for a portion of
6 property constituting the residence, then that portion of
7 property shall be deemed the residence for the purposes of
8 this Section.

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

12 (c) Beginning in (1) taxable year 1994 for senior citizens
13 and (2) taxable year 2021 for persons who are quadriplegic, a
14 senior citizens assessment freeze homestead exemption is
15 granted for real property that is improved with a permanent
16 structure that is occupied as a residence by an applicant who
17 (i) is 65 years of age or older or is a person who is
18 quadriplegic during the taxable year, (ii) has a household
19 income that does not exceed the maximum income limitation,
20 (iii) is liable for paying real property taxes on the
21 property, and (iv) is an owner of record of the property or has
22 a legal or equitable interest in the property as evidenced by a
23 written instrument. This homestead exemption shall also apply
24 to a leasehold interest in a parcel of property improved with a
25 permanent structure that is a single family residence that is
26 occupied as a residence by a person who (i) is 65 years of age

1 or older or is a person who is quadriplegic during the taxable
2 year, (ii) has a household income that does not exceed the
3 maximum income limitation, (iii) has a legal or equitable
4 ownership interest in the property as lessee, and (iv) is
5 liable for the payment of real property taxes on that
6 property.

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

18 (1) For an applicant who has a household income of
19 \$45,000 or less, the amount of the exemption is the
20 equalized assessed value of the residence in the taxable
21 year for which application is made minus the base amount.

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

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

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

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

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

21 Each year at the time the assessment books are certified
22 to the County Clerk, the Board of Review or Board of Appeals
23 shall give to the County Clerk a list of the assessed values of
24 improvements on each parcel qualifying for this exemption that
25 were added after the base year for this parcel and that
26 increased the assessed value of the property.

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

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

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

5 Beginning January 1, 1997 for senior citizens and January
6 1, 2021 for persons who are quadriplegic, when an individual
7 dies who would have qualified for an exemption under this
8 Section, and the surviving spouse does not independently
9 qualify for this exemption because of age or non-disability,
10 the exemption under this Section shall be granted to the
11 surviving spouse for the taxable year preceding and the
12 taxable year of the death, provided that, except for age or
13 non-disability, the surviving spouse meets all other
14 qualifications for the granting of this exemption for those
15 years.

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

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

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

1 32-2 of the Criminal Code of 2012. The applications shall be
2 clearly marked as applications for the Senior Citizens and
3 Persons who are Quadriplegic Assessment Freeze Homestead
4 Exemption and must contain a notice that any taxpayer who
5 receives the exemption is subject to an audit by the Chief
6 County Assessment Officer.

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

1 file the application.

2 Beginning January 1, 1998, notwithstanding any other
3 provision to the contrary, in counties having fewer than
4 3,000,000 inhabitants, if an applicant fails to file the
5 application required by this Section in a timely manner and
6 this failure to file is due to a mental or physical condition
7 sufficiently severe so as to render the applicant incapable of
8 filing the application in a timely manner, the Chief County
9 Assessment Officer may extend the filing deadline for a period
10 of 3 months. In order to receive the extension provided in this
11 paragraph, the applicant shall provide the Chief County
12 Assessment Officer with a signed statement from the
13 applicant's physician, advanced practice registered nurse, or
14 physician assistant stating the nature and extent of the
15 condition, and that, in the physician's, advanced practice
16 registered nurse's, or physician assistant's opinion, the
17 condition was so severe that it rendered the applicant
18 incapable of filing the application in a timely manner.

19 In counties having less than 3,000,000 inhabitants, if an
20 applicant was denied an exemption in taxable year 1994 and the
21 denial occurred due to an error on the part of an assessment
22 official, or his or her agent or employee, then beginning in
23 taxable year 1997 the applicant's base year, for purposes of
24 determining the amount of the exemption, shall be 1993 rather
25 than 1994. In addition, in taxable year 1997, the applicant's
26 exemption shall also include an amount equal to (i) the amount

1 of any exemption denied to the applicant in taxable year 1995
2 as a result of using 1994, rather than 1993, as the base year,
3 (ii) the amount of any exemption denied to the applicant in
4 taxable year 1996 as a result of using 1994, rather than 1993,
5 as the base year, and (iii) the amount of the exemption
6 erroneously denied for taxable year 1994.

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

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

23 Except as provided in this Section, all information
24 received by the chief county assessment officer or the
25 Department from applications filed under this Section, or from
26 any investigation conducted under the provisions of this

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

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

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

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

- 25 (1) the county board has declared a local disaster as
26 provided in the Illinois Emergency Management Agency Act

1 related to the COVID-19 public health emergency;

2 (2) the owner of record of the property as of January
3 1, 2020 is the same as the owner of record of the property
4 as of January 1, 2019;

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

8 (4) the applicant for the 2019 taxable year has not
9 asked for the exemption to be removed for the 2019 or 2020
10 taxable years.

11 Nothing in this subsection shall preclude or impair the
12 authority of a chief county assessment officer to conduct
13 audits of any taxpayer claiming an exemption under this
14 Section to verify that the taxpayer is eligible to receive the
15 exemption as provided elsewhere in this Section.

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

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

1 (Source: P.A. 100-401, eff. 8-25-17; 100-513, eff. 1-1-18;
2 100-863, eff. 8-14-18; 101-635, eff. 6-5-20.)

3 (35 ILCS 200/15-175)

4 Sec. 15-175. General homestead exemption.

5 (a) Except as provided in Sections 15-176 and 15-177,
6 homestead property is entitled to an annual homestead
7 exemption limited, except as described here with relation to
8 cooperatives or life care facilities, to a reduction in the
9 equalized assessed value of homestead property equal to the
10 increase in equalized assessed value for the current
11 assessment year above the equalized assessed value of the
12 property for 1977, up to the maximum reduction set forth
13 below. If however, the 1977 equalized assessed value upon
14 which taxes were paid is subsequently determined by local
15 assessing officials, the Property Tax Appeal Board, or a court
16 to have been excessive, the equalized assessed value which
17 should have been placed on the property for 1977 shall be used
18 to determine the amount of the exemption.

19 (b) Except as provided in Section 15-176, the maximum
20 reduction before taxable year 2004 shall be \$4,500 in counties
21 with 3,000,000 or more inhabitants and \$3,500 in all other
22 counties. Except as provided in Sections 15-176 and 15-177,
23 for taxable years 2004 through 2007, the maximum reduction
24 shall be \$5,000, for taxable year 2008, the maximum reduction
25 is \$5,500, and, for taxable years 2009 through 2011, the

1 maximum reduction is \$6,000 in all counties. For taxable years
2 2012 through 2016, the maximum reduction is \$7,000 in counties
3 with 3,000,000 or more inhabitants and \$6,000 in all other
4 counties. For taxable years 2017 and thereafter, the maximum
5 reduction is \$10,000 in counties with 3,000,000 or more
6 inhabitants and \$6,000 in all other counties. If a county has
7 elected to subject itself to the provisions of Section 15-176
8 as provided in subsection (k) of that Section, then, for the
9 first taxable year only after the provisions of Section 15-176
10 no longer apply, for owners who, for the taxable year, have not
11 been granted a senior citizens and persons who are
12 quadriplegic assessment freeze homestead exemption under
13 Section 15-172 or a long-time occupant homestead exemption
14 under Section 15-177, there shall be an additional exemption
15 of \$5,000 for owners with a household income of \$30,000 or
16 less.

17 (c) In counties with fewer than 3,000,000 inhabitants, if,
18 based on the most recent assessment, the equalized assessed
19 value of the homestead property for the current assessment
20 year is greater than the equalized assessed value of the
21 property for 1977, the owner of the property shall
22 automatically receive the exemption granted under this Section
23 in an amount equal to the increase over the 1977 assessment up
24 to the maximum reduction set forth in this Section.

25 (d) If in any assessment year beginning with the 2000
26 assessment year, homestead property has a pro-rata valuation

1 under Section 9-180 resulting in an increase in the assessed
2 valuation, a reduction in equalized assessed valuation equal
3 to the increase in equalized assessed value of the property
4 for the year of the pro-rata valuation above the equalized
5 assessed value of the property for 1977 shall be applied to the
6 property on a proportionate basis for the period the property
7 qualified as homestead property during the assessment year.
8 The maximum proportionate homestead exemption shall not exceed
9 the maximum homestead exemption allowed in the county under
10 this Section divided by 365 and multiplied by the number of
11 days the property qualified as homestead property.

12 (d-1) In counties with 3,000,000 or more inhabitants,
13 where the chief county assessment officer provides a notice of
14 discovery, if a property is not occupied by its owner as a
15 principal residence as of January 1 of the current tax year,
16 then the property owner shall notify the chief county
17 assessment officer of that fact on a form prescribed by the
18 chief county assessment officer. That notice must be received
19 by the chief county assessment officer on or before March 1 of
20 the collection year. If mailed, the form shall be sent by
21 certified mail, return receipt requested. If the form is
22 provided in person, the chief county assessment officer shall
23 provide a date stamped copy of the notice. Failure to provide
24 timely notice pursuant to this subsection (d-1) shall result
25 in the exemption being treated as an erroneous exemption. Upon
26 timely receipt of the notice for the current tax year, no

1 exemption shall be applied to the property for the current tax
2 year. If the exemption is not removed upon timely receipt of
3 the notice by the chief assessment officer, then the error is
4 considered granted as a result of a clerical error or omission
5 on the part of the chief county assessment officer as
6 described in subsection (h) of Section 9-275, and the property
7 owner shall not be liable for the payment of interest and
8 penalties due to the erroneous exemption for the current tax
9 year for which the notice was filed after the date that notice
10 was timely received pursuant to this subsection. Notice
11 provided under this subsection shall not constitute a defense
12 or amnesty for prior year erroneous exemptions.

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

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

16 "Current tax year" means the year prior to the collection
17 year.

18 (e) The chief county assessment officer may, when
19 considering whether to grant a leasehold exemption under this
20 Section, require the following conditions to be met:

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

25 (2) that a copy of the lease must be filed with the
26 chief county assessment officer by the owner of the

1 property at the time the notarized application is
2 submitted;

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

5 (4) that the lease must include the following language
6 in substantially the following form:

7 "Lessee shall be liable for the payment of real
8 estate taxes with respect to the residence in
9 accordance with the terms and conditions of Section
10 15-175 of the Property Tax Code (35 ILCS 200/15-175).
11 The permanent real estate index number for the
12 premises is (insert number), and, according to the
13 most recent property tax bill, the current amount of
14 real estate taxes associated with the premises is
15 (insert amount) per year. The parties agree that the
16 monthly rent set forth above shall be increased or
17 decreased pro rata (effective January 1 of each
18 calendar year) to reflect any increase or decrease in
19 real estate taxes. Lessee shall be deemed to be
20 satisfying Lessee's liability for the above mentioned
21 real estate taxes with the monthly rent payments as
22 set forth above (or increased or decreased as set
23 forth herein)."

24 In addition, if there is a change in lessee, or if the
25 lessee vacates the property, then the chief county assessment
26 officer may require the owner of the property to notify the

1 chief county assessment officer of that change.

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

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

1 contract with the owner or owners of record of the facility,
2 for paying property taxes on the property. For purposes of
3 this Section, the term "life care facility" has the meaning
4 stated in Section 15-170.

5 "Household", as used in this Section, means the owner, the
6 spouse of the owner, and all persons using the residence of the
7 owner as their principal place of residence.

8 "Household income", as used in this Section, means the
9 combined income of the members of a household for the calendar
10 year preceding the taxable year.

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

15 (g) In a cooperative or life care facility where a
16 homestead exemption has been granted, the cooperative
17 association or the management of the cooperative or life care
18 facility shall credit the savings resulting from that
19 exemption only to the apportioned tax liability of the owner
20 or resident who qualified for the exemption. Any person who
21 willfully refuses to so credit the savings shall be guilty of a
22 Class B misdemeanor.

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

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

19 (i-5) This subsection (i-5) applies to counties with
20 3,000,000 or more inhabitants. In the event of a sale of
21 homestead property, the homestead exemption shall remain in
22 effect for the remainder of the assessment year of the sale.
23 Upon receipt of a transfer declaration transmitted by the
24 recorder pursuant to Section 31-30 of the Real Estate Transfer
25 Tax Law for property receiving an exemption under this
26 Section, the assessor shall mail a notice and forms to the new

1 owner of the property providing information pertaining to the
2 rules and applicable filing periods for applying or reapplying
3 for homestead exemptions under this Code for which the
4 property may be eligible. If the new owner fails to apply or
5 reapply for a homestead exemption during the applicable filing
6 period or the property no longer qualifies for an existing
7 homestead exemption, the assessor shall cancel such exemption
8 for any ensuing assessment year.

9 (j) In counties with fewer than 3,000,000 inhabitants, in
10 the event of a sale of homestead property the homestead
11 exemption shall remain in effect for the remainder of the
12 assessment year of the sale. The assessor or chief county
13 assessment officer may require the new owner of the property
14 to apply for the homestead exemption for the following
15 assessment year.

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

19 (l) The changes made to this Section by this amendatory
20 Act of the 100th General Assembly are effective for the 2018
21 tax year and thereafter.

22 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;
23 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.
24 8-25-17; 100-1077, eff. 1-1-19.)

25 Section 99. Effective date. This Act takes effect upon
26 becoming law.