

**SB0051**



**102ND GENERAL ASSEMBLY**

**State of Illinois**

**2021 and 2022**

**SB0051**

Introduced 1/29/2021, by Sen. Rachelle Crowe

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/15-178 new

Amends the Property Tax Code. Provides that a county may, by ordinance, enact a law enforcement officer's homestead exemption in the amount of \$1,500 to be deducted from the value of qualified property that is the primary residence of an eligible law enforcement officer. Effective June 1, 2021.

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FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

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 adding  
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Law enforcement officers' homestead  
8 exemption.

9 (a) As used in this Section:

10 "Department" means the Department of Revenue.

11 "Eligible law enforcement officer" means a sheriff meeting  
12 the requirements of Section 3-6 of the Counties Code, a  
13 sheriff's deputy meeting the requirements of Section 3-6 of  
14 the Counties Code, a court security officer defined in Section  
15 3-6012.1 of the Counties Code, a mental health specialist as  
16 defined in Section 3-6012.2 of the Counties Code, any person  
17 appointed to the police force of a police department and sworn  
18 and commissioned to perform police duties, or any person  
19 employed by a State, county, municipality, special district,  
20 college, unit of government, or any other entity authorized by  
21 law to employ peace officers or exercise police authority and  
22 who is primarily responsible for the prevention or detection  
23 of crime and the enforcement of the laws of this State.

1       "Qualified residence" means real property, but less any  
2 portion of that property that is used for commercial purposes,  
3 with an equalized assessed value of less than \$250,000 that is  
4 the primary residence of an eligible law enforcement officer.  
5 Property rented for more than 6 months is presumed to be used  
6 for commercial purposes.

7       (b) A county may, by ordinance, enact the homestead  
8 exemption described in this Section.

9       (c) Beginning with the taxable year immediately following  
10 the enactment of an ordinance, or later if specified by the  
11 ordinance, an annual homestead exemption is granted to  
12 eligible law enforcement officers in the amount of \$1,500 to  
13 be deducted from the property's value as equalized or assessed  
14 by the Department of Revenue. The eligible law enforcement  
15 officer shall receive the homestead exemption upon a qualified  
16 residence meeting all of the following requirements:

17           (1) the qualified residence must be occupied as the  
18 primary residence by the eligible law enforcement officer;

19           (2) the eligible law enforcement officer must be  
20 liable for paying the real estate taxes on the qualified  
21 residence; and

22           (3) the eligible law enforcement officer must be an  
23 owner of record of the property or have a legal or  
24 equitable interest in the property as evidenced by a  
25 written instrument. In the case of a leasehold interest in  
26 property, the lease must be for a single family residence.

1       (d) An eligible law enforcement officer during the taxable  
2 year may apply for this homestead exemption during that  
3 taxable year. Application must be made during the application  
4 period in effect for the county in which the property is  
5 located and in accordance with the local ordinance.

6       (e) chief county assessment officer in a county that has  
7 enacted the law enforcement officers' homestead exemption  
8 shall determine the eligibility of property to receive the  
9 homestead exemption according to guidelines established by the  
10 Department. After a person has received an exemption under  
11 this Section, an annual verification of eligibility for the  
12 exemption shall be mailed to the taxpayer.

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

23       (g) If more than one law enforcement officer meet the  
24 requirements of subsection (c) for a single property, the  
25 homestead exemption remains \$1,500.

26       Section 99. Effective date. This Act takes effect June 1,

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1 2021.