



Rep. Michelle Mussman

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LRB102 09948 HLH 37489 a

1 AMENDMENT TO SENATE BILL 1975

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1975 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 9-275, 15-10, 15-168, and 15-172 as follows:

6 (35 ILCS 200/9-275)

7 Sec. 9-275. Erroneous homestead exemptions.

8 (a) For purposes of this Section:

9 "Erroneous homestead exemption" means a homestead  
10 exemption that was granted for real property in a taxable year  
11 if the property was not eligible for that exemption in that  
12 taxable year. If the taxpayer receives an erroneous homestead  
13 exemption under a single Section of this Code for the same  
14 property in multiple years, that exemption is considered a  
15 single erroneous homestead exemption for purposes of this  
16 Section. However, if the taxpayer receives erroneous homestead

1 exemptions under multiple Sections of this Code for the same  
2 property, or if the taxpayer receives erroneous homestead  
3 exemptions under the same Section of this Code for multiple  
4 properties, then each of those exemptions is considered a  
5 separate erroneous homestead exemption for purposes of this  
6 Section.

7 "Homestead exemption" means an exemption under Section  
8 15-165 (veterans with disabilities), 15-167 (returning  
9 veterans), 15-168 (persons with disabilities), 15-169  
10 (standard homestead for veterans with disabilities), 15-170  
11 (senior citizens), 15-172 (low-income senior citizens  
12 assessment freeze), 15-175 (general homestead), 15-176  
13 (alternative general homestead), or 15-177 (long-time  
14 occupant).

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

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

22 (b) Notwithstanding any other provision of law, in  
23 counties with 3,000,000 or more inhabitants, the chief county  
24 assessment officer shall include the following information  
25 with each assessment notice sent in a general assessment year:

26 (1) a list of each homestead exemption available under Article

1 15 of this Code and a description of the eligibility criteria  
2 for that exemption, including the number of assessment years  
3 of automatic renewal remaining on a current senior citizens  
4 homestead exemption if such an exemption has been applied to  
5 the property; (2) a list of each homestead exemption applied  
6 to the property in the current assessment year; (3)  
7 information regarding penalties and interest that may be  
8 incurred under this Section if the taxpayer received an  
9 erroneous homestead exemption in a previous taxable year; and  
10 (4) notice of the 60-day grace period available under this  
11 subsection. If, within 60 days after receiving his or her  
12 assessment notice, the taxpayer notifies the chief county  
13 assessment officer that he or she received an erroneous  
14 homestead exemption in a previous taxable year, and if the  
15 taxpayer pays the erroneous exemption principal amount, plus  
16 interest as provided in subsection (f), then the taxpayer  
17 shall not be liable for the penalties provided in subsection  
18 (f) with respect to that exemption.

19 (c) In counties with 3,000,000 or more inhabitants, when  
20 the chief county assessment officer determines that one or  
21 more erroneous homestead exemptions was applied to the  
22 property, the erroneous exemption principal amount, together  
23 with all applicable interest and penalties as provided in  
24 subsections (f) and (j), shall constitute a lien in the name of  
25 the People of Cook County on the property receiving the  
26 erroneous homestead exemption. Upon becoming aware of the

1 existence of one or more erroneous homestead exemptions, the  
2 chief county assessment officer shall cause to be served, by  
3 both regular mail and certified mail, a notice of discovery as  
4 set forth in subsection (c-5). The chief county assessment  
5 officer in a county with 3,000,000 or more inhabitants may  
6 cause a lien to be recorded against property that (1) is  
7 located in the county and (2) received one or more erroneous  
8 homestead exemptions if, upon determination of the chief  
9 county assessment officer, the taxpayer received: (A) one or 2  
10 erroneous homestead exemptions for real property, including at  
11 least one erroneous homestead exemption granted for the  
12 property against which the lien is sought, during any of the 3  
13 collection years immediately prior to the current collection  
14 year in which the notice of discovery is served; or (B) 3 or  
15 more erroneous homestead exemptions for real property,  
16 including at least one erroneous homestead exemption granted  
17 for the property against which the lien is sought, during any  
18 of the 6 collection years immediately prior to the current  
19 collection year in which the notice of discovery is served.  
20 Prior to recording the lien against the property, the chief  
21 county assessment officer shall cause to be served, by both  
22 regular mail and certified mail, return receipt requested, on  
23 the person to whom the most recent tax bill was mailed and the  
24 owner of record, a notice of intent to record a lien against  
25 the property. The chief county assessment officer shall cause  
26 the notice of intent to record a lien to be served within 3

1 years from the date on which the notice of discovery was  
2 served.

3 (c-5) The notice of discovery described in subsection (c)  
4 shall: (1) identify, by property index number, the property  
5 for which the chief county assessment officer has knowledge  
6 indicating the existence of an erroneous homestead exemption;  
7 (2) set forth the taxpayer's liability for principal,  
8 interest, penalties, and administrative costs including, but  
9 not limited to, recording fees described in subsection (f);  
10 (3) inform the taxpayer that he or she will be served with a  
11 notice of intent to record a lien within 3 years from the date  
12 of service of the notice of discovery; (4) inform the taxpayer  
13 that he or she may pay the outstanding amount, plus interest,  
14 penalties, and administrative costs at any time prior to being  
15 served with the notice of intent to record a lien or within 30  
16 days after the notice of intent to record a lien is served; and  
17 (5) inform the taxpayer that, if the taxpayer provided notice  
18 to the chief county assessment officer as provided in  
19 subsection (d-1) of Section 15-175 of this Code, upon  
20 submission by the taxpayer of evidence of timely notice and  
21 receipt thereof by the chief county assessment officer, the  
22 chief county assessment officer will withdraw the notice of  
23 discovery and reissue a notice of discovery in compliance with  
24 this Section in which the taxpayer is not liable for interest  
25 and penalties for the current tax year in which the notice was  
26 received.

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

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

4 "Current tax year" means the year prior to the collection  
5 year.

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

1           (e) The notice of intent to record a lien shall also  
2 include a form that the taxpayer may return to the chief county  
3 assessment officer to request a hearing. The taxpayer may  
4 request a hearing by returning the form within 30 days after  
5 service. The hearing shall be held within 90 days after the  
6 taxpayer is served. The chief county assessment officer shall  
7 promulgate rules of service and procedure for the hearing. The  
8 chief county assessment officer must generally follow rules of  
9 evidence and practices that prevail in the county circuit  
10 courts, but, because of the nature of these proceedings, the  
11 chief county assessment officer is not bound by those rules in  
12 all particulars. The chief county assessment officer shall  
13 appoint a hearing officer to oversee the hearing. The taxpayer  
14 shall be allowed to present evidence to the hearing officer at  
15 the hearing. After taking into consideration all the relevant  
16 testimony and evidence, the hearing officer shall make an  
17 administrative decision on whether the taxpayer was  
18 erroneously granted a homestead exemption for the taxable year  
19 in question. The taxpayer may appeal the hearing officer's  
20 ruling to the circuit court of the county where the property is  
21 located as a final administrative decision under the  
22 Administrative Review Law.

23           (f) A lien against the property imposed under this Section  
24 shall be filed with the county recorder of deeds, but may not  
25 be filed sooner than 60 days after the notice of intent to  
26 record a lien was delivered to the taxpayer if the taxpayer

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



1 shall adjust the amount of the lien to add administrative  
2 costs, including but not limited to the applicable recording  
3 fee, to the total lien amount.

4 (g) If a person received an erroneous homestead exemption  
5 under Section 15-170 and: (1) the person was the spouse,  
6 child, grandchild, brother, sister, niece, or nephew of the  
7 previous taxpayer; and (2) the person received the property by  
8 bequest or inheritance; then the person is not liable for the  
9 penalties imposed under this Section for any year or years  
10 during which the chief county assessment officer did not  
11 require an annual application for the exemption or, in a  
12 county with 3,000,000 or more inhabitants, an application for  
13 renewal of a multi-year exemption pursuant to subsection (i)  
14 of Section 15-170, as the case may be. However, that person is  
15 responsible for any interest owed under subsection (f).

16 (h) If the erroneous homestead exemption was granted as a  
17 result of a clerical error or omission on the part of the chief  
18 county assessment officer, and if the taxpayer has paid the  
19 tax bills as received for the year in which the error occurred,  
20 then the interest and penalties authorized by this Section  
21 with respect to that homestead exemption shall not be  
22 chargeable to the taxpayer. However, nothing in this Section  
23 shall prevent the collection of the erroneous exemption  
24 principal amount due and owing.

25 (i) A lien under this Section is not valid as to (1) any  
26 bona fide purchaser for value without notice of the erroneous

1 homestead exemption whose rights in and to the underlying  
2 parcel arose after the erroneous homestead exemption was  
3 granted but before the filing of the notice of lien; or (2) any  
4 mortgagee, judgment creditor, or other lienor whose rights in  
5 and to the underlying parcel arose before the filing of the  
6 notice of lien. A title insurance policy for the property that  
7 is issued by a title company licensed to do business in the  
8 State showing that the property is free and clear of any liens  
9 imposed under this Section shall be prima facie evidence that  
10 the taxpayer is without notice of the erroneous homestead  
11 exemption. Nothing in this Section shall be deemed to impair  
12 the rights of subsequent creditors and subsequent purchasers  
13 under Section 30 of the Conveyances Act.

14 (j) When a lien is filed against the property pursuant to  
15 this Section, the chief county assessment officer shall mail a  
16 copy of the lien to the person to whom the most recent tax bill  
17 was mailed and to the owner of record, and the outstanding  
18 liability created by such a lien is due and payable within 30  
19 days after the mailing of the lien by the chief county  
20 assessment officer. This liability is deemed delinquent and  
21 shall bear interest beginning on the day after the due date at  
22 a rate of 1.5% per month or portion thereof. Payment shall be  
23 made to the county treasurer. Upon receipt of the full amount  
24 due, as determined by the chief county assessment officer, the  
25 county treasurer shall distribute the amount paid as provided  
26 in subsection (k). Upon presentment by the taxpayer to the

1 chief county assessment officer of proof of payment of the  
2 total liability, the chief county assessment officer shall  
3 provide in reasonable form a release of the lien. The release  
4 of the lien provided shall clearly inform the taxpayer that it  
5 is the responsibility of the taxpayer to record the lien  
6 release form with the county recorder of deeds and to pay any  
7 applicable recording fees.

8 (k) The county treasurer shall pay collected erroneous  
9 exemption principal amounts, pro rata, to the taxing  
10 districts, or their legal successors, that levied upon the  
11 subject property in the taxable year or years for which the  
12 erroneous homestead exemptions were granted, except as set  
13 forth in this Section. The county treasurer shall deposit  
14 collected penalties and interest into a special fund  
15 established by the county treasurer to offset the costs of  
16 administration of the provisions of this Section by the chief  
17 county assessment officer's office, as appropriated by the  
18 county board. If the costs of administration of this Section  
19 exceed the amount of interest and penalties collected in the  
20 special fund, the chief county assessor shall be reimbursed by  
21 each taxing district or their legal successors for those  
22 costs. Such costs shall be paid out of the funds collected by  
23 the county treasurer on behalf of each taxing district  
24 pursuant to this Section.

25 (l) The chief county assessment officer in a county with  
26 3,000,000 or more inhabitants shall establish an amnesty

1 period for all taxpayers owing any tax due to an erroneous  
2 homestead exemption granted in a tax year prior to the 2013 tax  
3 year. The amnesty period shall begin on the effective date of  
4 this amendatory Act of the 98th General Assembly and shall run  
5 through December 31, 2013. If, during the amnesty period, the  
6 taxpayer pays the entire arrearage of taxes due for tax years  
7 prior to 2013, the county clerk shall abate and not seek to  
8 collect any interest or penalties that may be applicable and  
9 shall not seek civil or criminal prosecution for any taxpayer  
10 for tax years prior to 2013. Failure to pay all such taxes due  
11 during the amnesty period established under this Section shall  
12 invalidate the amnesty period for that taxpayer.

13 The chief county assessment officer in a county with  
14 3,000,000 or more inhabitants shall (i) mail notice of the  
15 amnesty period with the tax bills for the second installment  
16 of taxes for the 2012 assessment year and (ii) as soon as  
17 possible after the effective date of this amendatory Act of  
18 the 98th General Assembly, publish notice of the amnesty  
19 period in a newspaper of general circulation in the county.  
20 Notices shall include information on the amnesty period, its  
21 purpose, and the method by which to make payment.

22 Taxpayers who are a party to any criminal investigation or  
23 to any civil or criminal litigation that is pending in any  
24 circuit court or appellate court, or in the Supreme Court of  
25 this State, for nonpayment, delinquency, or fraud in relation  
26 to any property tax imposed by any taxing district located in

1 the State on the effective date of this amendatory Act of the  
2 98th General Assembly may not take advantage of the amnesty  
3 period.

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

7 (m) Notwithstanding any other provision of law, for  
8 taxable years 2019 through 2023, in counties with 3,000,000 or  
9 more inhabitants, the chief county assessment officer shall,  
10 if he or she learns that a taxpayer who has been granted a  
11 senior citizens homestead exemption has died during the period  
12 to which the exemption applies, send a notice to the address on  
13 record for the owner of record of the property notifying the  
14 owner that the exemption will be terminated unless, within 90  
15 days after the notice is sent, the chief county assessment  
16 officer is provided with a basis to continue the exemption.  
17 The notice shall be sent by first-class mail, in an envelope  
18 that bears on its front, in boldface red lettering that is at  
19 least one inch in size, the words "Notice of Exemption  
20 Termination"; however, if the taxpayer elects to receive the  
21 notice by email and provides an email address, then the notice  
22 shall be sent by email.

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

24 (35 ILCS 200/15-10)

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

1 (a) All property granted an exemption by the Department  
2 pursuant to the requirements of Section 15-5 and described in  
3 the Sections following Section 15-30 and preceding Section  
4 16-5, to the extent therein limited, is exempt from taxation.  
5 In order to maintain that exempt status, the titleholder or  
6 the owner of the beneficial interest of any property that is  
7 exempt must file with the chief county assessment officer, on  
8 or before January 31 of each year (May 31 in the case of  
9 property exempted by Section 15-170), an affidavit stating  
10 whether there has been any change in the ownership or use of  
11 the property, the status of the owner-resident, the  
12 satisfaction by a relevant hospital entity of the condition  
13 for an exemption under Section 15-86, or that a veteran with a  
14 disability who qualifies under Section 15-165 owned and used  
15 the property as of January 1 of that year. The nature of any  
16 change shall be stated in the affidavit. Failure to file an  
17 affidavit shall, in the discretion of the assessment officer,  
18 constitute cause to terminate the exemption of that property,  
19 notwithstanding any other provision of this Code. Owners of 5  
20 or more such exempt parcels within a county may file a single  
21 annual affidavit in lieu of an affidavit for each parcel. The  
22 assessment officer, upon request, shall furnish an affidavit  
23 form to the owners, in which the owner may state whether there  
24 has been any change in the ownership or use of the property or  
25 status of the owner or resident as of January 1 of that year.  
26 The owner of 5 or more exempt parcels shall list all the

1 properties giving the same information for each parcel as  
2 required of owners who file individual affidavits.

3 (b) However, titleholders or owners of the beneficial  
4 interest in any property exempted under any of the following  
5 provisions are not required to submit an annual filing under  
6 this Section:

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

10 (2) Section 15-40.

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

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

14 (d) An application for homestead exemptions shall be filed  
15 as provided in Section 15-170 (senior citizens homestead  
16 exemption), Section 15-172 (low-income senior citizens  
17 assessment freeze homestead exemption), and Sections 15-175  
18 (general homestead exemption), 15-176 (general alternative  
19 homestead exemption), and 15-177 (long-time occupant homestead  
20 exemption), respectively.

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

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

25 (2) The "hospital year" is the fiscal year of the  
26 relevant hospital entity, or the fiscal year of one of the

1 hospitals in the hospital system if the relevant hospital  
2 entity is a hospital system with members with different  
3 fiscal years, that ends in the year prior to the year in  
4 which the affidavit is due. However, if that fiscal year  
5 ends 3 months or less before the date on which the  
6 affidavit is due, the relevant hospital entity shall file  
7 an interim affidavit based on the currently available  
8 information, and shall file a supplemental affidavit  
9 within 90 days of date on which the application was due, if  
10 the information in the relevant hospital entity's audited  
11 financial statements changes the interim affidavit's  
12 statement concerning the entity's compliance with the  
13 calculation required by Section 15-86.

14 (3) The affidavit shall be accompanied by an exhibit  
15 prepared by the relevant hospital entity showing (A) the  
16 value of the relevant hospital entity's services and  
17 activities, if any, under items (1) through (7) of  
18 subsection (e) of Section 15-86, stated separately for  
19 each item, and (B) the value relating to the relevant  
20 hospital entity's estimated property tax liability under  
21 paragraphs (A), (B), and (C) of item (1) of subsection (g)  
22 of Section 15-86; under paragraphs (A), (B), and (C) of  
23 item (2) of subsection (g) of Section 15-86; and under  
24 item (3) of subsection (g) of Section 15-86.

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



1 (35 ILCS 200/15-168)

2 Sec. 15-168. Homestead exemption for persons with  
3 disabilities.

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

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

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

15 (3) The person with a disability must be an owner of  
16 record of the property or have a legal or equitable  
17 interest in the property as evidenced by a written  
18 instrument. In the case of a leasehold interest in  
19 property, the lease must be for a single family residence.

20 A person who has a disability during the taxable year is  
21 eligible to apply for this homestead exemption during that  
22 taxable year. Application must be made during the application  
23 period in effect for the county of residence. If a homestead  
24 exemption has been granted under this Section and the person  
25 awarded the exemption subsequently becomes a resident of a  
26 facility licensed under the Nursing Home Care Act, the

1 Specialized Mental Health Rehabilitation Act of 2013, the  
2 ID/DD Community Care Act, or the MC/DD Act, then the exemption  
3 shall continue (i) so long as the residence continues to be  
4 occupied by the qualifying person's spouse or (ii) if the  
5 residence remains unoccupied but is still owned by the person  
6 qualified for the homestead exemption.

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

1 examined by a physician, optometrist (if the person qualifies  
2 because of a visual disability), advanced practice registered  
3 nurse, or physician assistant designated by the Department,  
4 and his status as a person with a disability determined using  
5 the same standards as used by the Social Security  
6 Administration. The costs of any required examination shall be  
7 borne by the claimant.

8 (c) For land improved with (i) an apartment building owned  
9 and operated as a cooperative or (ii) a life care facility as  
10 defined under Section 2 of the Life Care Facilities Act that is  
11 considered to be a cooperative, the maximum reduction from the  
12 value of the property, as equalized or assessed by the  
13 Department, shall be multiplied by the number of apartments or  
14 units occupied by a person with a disability. The person with a  
15 disability shall receive the homestead exemption upon meeting  
16 the following 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 by  
20 contract with the owner or owners of record for paying the  
21 apportioned property taxes on the property of the  
22 cooperative or life care facility. In the case of a life  
23 care facility, the person with a disability must be liable  
24 for paying the apportioned property taxes under a life  
25 care contract as defined in Section 2 of the Life Care  
26 Facilities Act.

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

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

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

20          In counties with fewer than 3,000,000 inhabitants, the  
21          chief county assessment officer shall provide to each person  
22          granted a homestead exemption under this Section a form to  
23          designate any other person to receive a duplicate of any  
24          notice of delinquency in the payment of taxes assessed and  
25          levied under this Code on the person's qualifying property.  
26          The duplicate notice shall be in addition to the notice

1 required to be provided to the person receiving the exemption  
2 and shall be given in the manner required by this Code. The  
3 person filing the request for the duplicate notice shall pay  
4 an administrative fee of \$5 to the chief county assessment  
5 officer. The assessment officer shall then file the executed  
6 designation with the county collector, who shall issue the  
7 duplicate notices as indicated by the designation. A  
8 designation may be rescinded by the person with a disability  
9 in the manner required by the chief county assessment officer.

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

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

18 (2) the owner of record of the property as of January  
19 1, 2020 is the same as the owner of record of the property  
20 as of January 1, 2019;

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

24 (4) the applicant for the 2019 taxable year has not  
25 asked for the exemption to be removed for the 2019 or 2020  
26 taxable years.

1 (d-10) Notwithstanding any other provision of law, each  
2 chief county assessment officer may approve this exemption for  
3 the 2021 taxable year, without application, for any property  
4 that was approved for this exemption for the 2020 taxable  
5 year, if:

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

9 (2) the owner of record of the property as of January  
10 1, 2021 is the same as the owner of record of the property  
11 as of January 1, 2020;

12 (3) the exemption for the 2020 taxable year has not  
13 been determined to be an erroneous exemption as defined by  
14 this Code; and

15 (4) the taxpayer for the 2020 taxable year has not  
16 asked for the exemption to be removed for the 2020 or 2021  
17 taxable years.

18 (d-15) For taxable years 2022 through 2027, in any county  
19 of more than 3,000,000 residents, and in any other county  
20 where the county board has authorized such action by ordinance  
21 or resolution, a chief county assessment officer may renew  
22 this exemption for any person who applied for the exemption  
23 and presented proof of eligibility, as described in subsection  
24 (b) above, without an annual application as required under  
25 subsection (d) above. A chief county assessment officer shall  
26 not automatically renew an exemption under this subsection if:

1 the physician, advanced practice registered nurse,  
2 optometrist, or physician assistant who examined the claimant  
3 determined that the disability is not expected to continue for  
4 12 months or more; the exemption has been deemed erroneous  
5 since the last application; or the claimant has reported their  
6 ineligibility to receive the exemption. A chief county  
7 assessment officer who automatically renews an exemption under  
8 this subsection shall notify a person of a subsequent  
9 determination not to automatically renew that person's  
10 exemption and shall provide that person with an application to  
11 renew the exemption.

12 (e) A taxpayer who claims an exemption under Section  
13 15-165 or 15-169 may not claim an exemption under this  
14 Section.

15 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21.)

16 (35 ILCS 200/15-172)

17 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze  
18 Homestead Exemption.

19 (a) This Section may be cited as the Low-Income Senior  
20 Citizens Assessment Freeze Homestead 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 As an alternative income valuation, a homeowner who is  
19 enrolled in any of the following programs may be presumed to  
20 have household income that does not exceed the maximum income  
21 limitation for that tax year as required by this Section: Aid  
22 to the Aged, Blind or Disabled (AABD) Program or the  
23 Supplemental Nutrition Assistance Program (SNAP), both of  
24 which are administered by the Department of Human Services; or  
25 the Low Income Home Energy Assistance Program (LIHEAP), which  
26 is administered by the Department of Commerce and Economic

1 Opportunity.

2 A chief county assessment officer may indicate that he or  
3 she has verified an applicant's income eligibility for this  
4 exemption but may not report which program or programs, if  
5 any, enroll the applicant. Release of personal information  
6 submitted pursuant to this Section shall be deemed an  
7 unwarranted invasion of personal privacy under the Freedom of  
8 Information Act.

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

19 "Taxable year" means the calendar year during which ad  
20 valorem property taxes payable in the next succeeding year are  
21 levied.

22 (c) Beginning in taxable year 1994, a low-income senior  
23 citizens assessment freeze homestead exemption is granted for  
24 real property that is improved with a permanent structure that  
25 is occupied as a residence by an applicant who (i) is 65 years  
26 of age or older during the taxable year, (ii) has a household

1 income that does not exceed the maximum income limitation,  
2 (iii) is liable for paying real property taxes on the  
3 property, and (iv) is an owner of record of the property or has  
4 a legal or equitable interest in the property as evidenced by a  
5 written instrument. This homestead exemption shall also apply  
6 to a leasehold interest in a parcel of property improved with a  
7 permanent structure that is a single family residence that is  
8 occupied as a residence by a person who (i) is 65 years of age  
9 or older during the taxable year, (ii) has a household income  
10 that does not exceed the maximum income limitation, (iii) has  
11 a legal or equitable ownership interest in the property as  
12 lessee, and (iv) is liable for the payment of real property  
13 taxes on that property.

14 In counties of 3,000,000 or more inhabitants, the amount  
15 of the exemption for all taxable years is the equalized  
16 assessed value of the residence in the taxable year for which  
17 application is made minus the base amount. In all other  
18 counties, the amount of the exemption is as follows: (i)  
19 through taxable year 2005 and for taxable year 2007 and  
20 thereafter, the amount of this exemption shall be the  
21 equalized assessed value of the residence in the taxable year  
22 for which application is made minus the base amount; and (ii)  
23 for taxable year 2006, the amount of the exemption is as  
24 follows:

25 (1) For an applicant who has a household income of  
26 \$45,000 or less, the amount of the exemption is the

1 equalized assessed value of the residence in the taxable  
2 year for which application is made minus the base amount.

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

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

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

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

23 When the applicant is a surviving spouse of an applicant  
24 for a prior year for the same residence for which an exemption  
25 under this Section has been granted, the base year and base  
26 amount for that residence are the same as for the applicant for

1 the prior year.

2 Each year at the time the assessment books are certified  
3 to the County Clerk, the Board of Review or Board of Appeals  
4 shall give to the County Clerk a list of the assessed values of  
5 improvements on each parcel qualifying for this exemption that  
6 were added after the base year for this parcel and that  
7 increased the assessed value of the property.

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

1 misdemeanor.

2       When a homestead exemption has been granted under this  
3 Section and an applicant then becomes a resident of a facility  
4 licensed under the Assisted Living and Shared Housing Act, the  
5 Nursing Home Care Act, the Specialized Mental Health  
6 Rehabilitation Act of 2013, the ID/DD Community Care Act, or  
7 the MC/DD Act, the exemption shall be granted in subsequent  
8 years so long as the residence (i) continues to be occupied by  
9 the qualified applicant's spouse or (ii) if remaining  
10 unoccupied, is still owned by the qualified applicant for the  
11 homestead exemption.

12       Beginning January 1, 1997, when an individual dies who  
13 would have qualified for an exemption under this Section, and  
14 the surviving spouse does not independently qualify for this  
15 exemption because of age, the exemption under this Section  
16 shall be granted to the surviving spouse for the taxable year  
17 preceding and the taxable year of the death, provided that,  
18 except for age, the surviving spouse meets all other  
19 qualifications for the granting of this exemption for those  
20 years.

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

24       For taxable year 1994 only, in counties having less than  
25 3,000,000 inhabitants, to receive the exemption, a person  
26 shall submit an application by February 15, 1995 to the Chief

1 County Assessment Officer of the county in which the property  
2 is located. In counties having 3,000,000 or more inhabitants,  
3 for taxable year 1994 and all subsequent taxable years, to  
4 receive the exemption, a person may submit an application to  
5 the Chief County Assessment Officer of the county in which the  
6 property is located during such period as may be specified by  
7 the Chief County Assessment Officer. The Chief County  
8 Assessment Officer in counties of 3,000,000 or more  
9 inhabitants shall annually give notice of the application  
10 period by mail or by publication. In counties having less than  
11 3,000,000 inhabitants, beginning with taxable year 1995 and  
12 thereafter, to receive the exemption, a person shall submit an  
13 application by July 1 of each taxable year to the Chief County  
14 Assessment Officer of the county in which the property is  
15 located. A county may, by ordinance, establish a date for  
16 submission of applications that is different than July 1. The  
17 applicant shall submit with the application an affidavit of  
18 the applicant's total household income, age, marital status  
19 (and if married the name and address of the applicant's  
20 spouse, if known), and principal dwelling place of members of  
21 the household on January 1 of the taxable year. The Department  
22 shall establish, by rule, a method for verifying the accuracy  
23 of affidavits filed by applicants under this Section, and the  
24 Chief County Assessment Officer may conduct audits of any  
25 taxpayer claiming an exemption under this Section to verify  
26 that the taxpayer is eligible to receive the exemption. Each



1 application shall contain or be verified by a written  
2 declaration that it is made under the penalties of perjury. A  
3 taxpayer's signing a fraudulent application under this Act is  
4 perjury, as defined in Section 32-2 of the Criminal Code of  
5 2012. The applications shall be clearly marked as applications  
6 for the Low-Income Senior Citizens Assessment Freeze Homestead  
7 Exemption and must contain a notice that any taxpayer who  
8 receives the exemption is subject to an audit by the Chief  
9 County Assessment Officer.

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

1 condition was so severe that it rendered the applicant  
2 incapable of filing the application in a timely manner, and  
3 the date on which the applicant regained the capability to  
4 file the application.

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

22 In counties having less than 3,000,000 inhabitants, if an  
23 applicant was denied an exemption in taxable year 1994 and the  
24 denial occurred due to an error on the part of an assessment  
25 official, or his or her agent or employee, then beginning in  
26 taxable year 1997 the applicant's base year, for purposes of

1 determining the amount of the exemption, shall be 1993 rather  
2 than 1994. In addition, in taxable year 1997, the applicant's  
3 exemption shall also include an amount equal to (i) the amount  
4 of any exemption denied to the applicant in taxable year 1995  
5 as a result of using 1994, rather than 1993, as the base year,  
6 (ii) the amount of any exemption denied to the applicant in  
7 taxable year 1996 as a result of using 1994, rather than 1993,  
8 as the base year, and (iii) the amount of the exemption  
9 erroneously denied for taxable year 1994.

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

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

25 Except as provided in this Section, all information  
26 received by the chief county assessment officer or the

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

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

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

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

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

4           (2) the owner of record of the property as of January  
5 1, 2020 is the same as the owner of record of the property  
6 as of January 1, 2019;

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

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

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

18           (c-10) Notwithstanding any other provision of law, each  
19 chief county assessment officer may approve this exemption for  
20 the 2021 taxable year, without application, for any property  
21 that was approved for this exemption for the 2020 taxable  
22 year, if:

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

26           (2) the owner of record of the property as of January

1           1, 2021 is the same as the owner of record of the property  
2           as of January 1, 2020;

3           (3) the exemption for the 2020 taxable year has not  
4           been determined to be an erroneous exemption as defined by  
5           this Code; and

6           (4) the taxpayer for the 2020 taxable year has not  
7           asked for the exemption to be removed for the 2020 or 2021  
8           taxable years.

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

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

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

25          (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21.)

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