



Rep. Stephanie A. Kifowit

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LRB102 09948 HLH 38808 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 Department of Revenue Law of the Civil
5 Administrative Code of Illinois is amended by adding Sections
6 2505-805 as follows:

7 (20 ILCS 2505/2505-805 new)

8 Sec. 2505-805. Veterans property tax study. The Department
9 shall conduct a study of the impact of the homestead exemption
10 for veterans with disabilities on the property tax base for
11 St. Clair County, Lake County, Will County, Madison County,
12 Rock Island County, and DuPage County. The study shall be
13 completed no later than June 30, 2023. A report of the
14 Department's findings shall be submitted to the Governor and
15 the General Assembly as soon as possible after the study is
16 complete.

1 Section 10. The Property Tax Code is amended by changing
2 Sections 9-275, 15-10, 15-168, 15-169, 15-170, 15-172, 15-175,
3 and 18-185 and by adding Section 18-190.7 as follows:

4 (35 ILCS 200/9-275)

5 Sec. 9-275. Erroneous homestead exemptions.

6 (a) For purposes of this Section:

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

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

1 (senior citizens), 15-172 (low-income senior citizens
2 assessment freeze), 15-175 (general homestead), 15-176
3 (alternative general homestead), or 15-177 (long-time
4 occupant).

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

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

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

16 (1) a list of each homestead exemption available under Article
17 15 of this Code and a description of the eligibility criteria
18 for that exemption, including the number of assessment years
19 of automatic renewal remaining on a current senior citizens
20 homestead exemption if such an exemption has been applied to
21 the property; (2) a list of each homestead exemption applied
22 to the property in the current assessment year; (3)
23 information regarding penalties and interest that may be
24 incurred under this Section if the taxpayer received an
25 erroneous homestead exemption in a previous taxable year; and
26 (4) notice of the 60-day grace period available under this

1 subsection. If, within 60 days after receiving his or her
2 assessment notice, the taxpayer notifies the chief county
3 assessment officer that he or she received an erroneous
4 homestead exemption in a previous taxable year, and if the
5 taxpayer pays the erroneous exemption principal amount, plus
6 interest as provided in subsection (f), then the taxpayer
7 shall not be liable for the penalties provided in subsection
8 (f) with respect to that exemption.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

15 (i) A lien under this Section is not valid as to (1) any
16 bona fide purchaser for value without notice of the erroneous
17 homestead exemption whose rights in and to the underlying
18 parcel arose after the erroneous homestead exemption was
19 granted but before the filing of the notice of lien; or (2) any
20 mortgagee, judgment creditor, or other lienor whose rights in
21 and to the underlying parcel arose before the filing of the
22 notice of lien. A title insurance policy for the property that
23 is issued by a title company licensed to do business in the
24 State showing that the property is free and clear of any liens
25 imposed under this Section shall be prima facie evidence that
26 the taxpayer is without notice of the erroneous homestead

1 exemption. Nothing in this Section shall be deemed to impair
2 the rights of subsequent creditors and subsequent purchasers
3 under Section 30 of the Conveyances Act.

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

24 (k) The county treasurer shall pay collected erroneous
25 exemption principal amounts, pro rata, to the taxing
26 districts, or their legal successors, that levied upon the

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

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

1 during the amnesty period established under this Section shall
2 invalidate the amnesty period for that taxpayer.

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

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

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

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

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

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

14 (35 ILCS 200/15-10)

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

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

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

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

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

26 (2) Section 15-40.

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

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

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

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

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

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

1 financial statements changes the interim affidavit's
2 statement concerning the entity's compliance with the
3 calculation required by Section 15-86.

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

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

16 (35 ILCS 200/15-168)

17 Sec. 15-168. Homestead exemption for persons with
18 disabilities.

19 (a) Beginning with taxable year 2007, an annual homestead
20 exemption is granted to persons with disabilities in the
21 amount of \$2,000, except as provided in subsection (c), to be
22 deducted from the property's value as equalized or assessed by
23 the Department of Revenue. The person with a disability shall
24 receive the homestead exemption upon meeting the following
25 requirements:

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

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

5 (3) The person with a disability must be an owner of
6 record of the property or have a legal or equitable
7 interest in the property as evidenced by a written
8 instrument. In the case of a leasehold interest in
9 property, the lease must be for a single family residence.

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

23 (b) For the purposes of this Section, "person with a
24 disability" means a person unable to engage in any substantial
25 gainful activity by reason of a medically determinable
26 physical or mental impairment which can be expected to result

1 in death or has lasted or can be expected to last for a
2 continuous period of not less than 12 months. Persons with
3 disabilities filing claims under this Act shall submit proof
4 of disability in such form and manner as the Department shall
5 by rule and regulation prescribe. Proof that a claimant is
6 eligible to receive disability benefits under the Federal
7 Social Security Act shall constitute proof of disability for
8 purposes of this Act. Issuance of an Illinois Person with a
9 Disability Identification Card stating that the claimant is
10 under a Class 2 disability, as defined in Section 4A of the
11 Illinois Identification Card Act, shall constitute proof that
12 the person named thereon is a person with a disability for
13 purposes of this Act. A person with a disability not covered
14 under the Federal Social Security Act and not presenting an
15 Illinois Person with a Disability Identification Card stating
16 that the claimant is under a Class 2 disability shall be
17 examined by a physician, optometrist (if the person qualifies
18 because of a visual disability), advanced practice registered
19 nurse, or physician assistant designated by the Department,
20 and his status as a person with a disability determined using
21 the same standards as used by the Social Security
22 Administration. The costs of any required examination shall be
23 borne by the claimant.

24 (c) For land improved with (i) an apartment building owned
25 and operated as a cooperative or (ii) a life care facility as
26 defined under Section 2 of the Life Care Facilities Act that is

1 considered to be a cooperative, the maximum reduction from the
2 value of the property, as equalized or assessed by the
3 Department, shall be multiplied by the number of apartments or
4 units occupied by a person with a disability. The person with a
5 disability shall receive the homestead exemption upon meeting
6 the following requirements:

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

9 (2) The person with a disability must be liable by
10 contract with the owner or owners of record for paying the
11 apportioned property taxes on the property of the
12 cooperative or life care facility. In the case of a life
13 care facility, the person with a disability must be liable
14 for paying the apportioned property taxes under a life
15 care contract as defined in Section 2 of the Life Care
16 Facilities Act.

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

21 If a homestead exemption is granted under this subsection, the
22 cooperative association or management firm shall credit the
23 savings resulting from the exemption to the apportioned tax
24 liability of the qualifying person with a disability. The
25 chief county assessment officer may request reasonable proof
26 that the association or firm has properly credited the

1 exemption. A person who willfully refuses to credit an
2 exemption to the qualified person with a disability is guilty
3 of a Class B misdemeanor.

4 (d) The chief county assessment officer shall determine
5 the eligibility of property to receive the homestead exemption
6 according to guidelines established by the Department. After a
7 person has received an exemption under this Section, an annual
8 verification of eligibility for the exemption shall be mailed
9 to the taxpayer.

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

26 (d-5) Notwithstanding any other provision of law, each

1 chief county assessment officer may approve this exemption for
2 the 2020 taxable year, without application, for any property
3 that was approved for this exemption for the 2019 taxable
4 year, provided that:

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

8 (2) the owner of record of the property as of January
9 1, 2020 is the same as the owner of record of the property
10 as of January 1, 2019;

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

14 (4) the applicant for the 2019 taxable year has not
15 asked for the exemption to be removed for the 2019 or 2020
16 taxable years.

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

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

25 (2) the owner of record of the property as of January
26 1, 2021 is the same as the owner of record of the property

1 as of January 1, 2020;

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

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

8 (d-15) For taxable years 2022 through 2027, in any county
9 of more than 3,000,000 residents, and in any other county
10 where the county board has authorized such action by ordinance
11 or resolution, a chief county assessment officer may renew
12 this exemption for any person who applied for the exemption
13 and presented proof of eligibility, as described in subsection
14 (b) above, without an annual application as required under
15 subsection (d) above. A chief county assessment officer shall
16 not automatically renew an exemption under this subsection if:
17 the physician, advanced practice registered nurse,
18 optometrist, or physician assistant who examined the claimant
19 determined that the disability is not expected to continue for
20 12 months or more; the exemption has been deemed erroneous
21 since the last application; or the claimant has reported their
22 ineligibility to receive the exemption. A chief county
23 assessment officer who automatically renews an exemption under
24 this subsection shall notify a person of a subsequent
25 determination not to automatically renew that person's
26 exemption and shall provide that person with an application to

1 renew the exemption.

2 (e) A taxpayer who claims an exemption under Section
3 15-165 or 15-169 may not claim an exemption under this
4 Section.

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

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Homestead exemption for veterans with
8 disabilities.

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

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

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

21 (2) for veterans with a service-connected disability
22 of at least 50%, but less than (i) 75% for exemptions
23 granted in taxable years 2007 through 2009 and (ii) 70%
24 for exemptions granted in taxable year 2010 and each
25 taxable year thereafter, as certified by the United States

1 Department of Veterans Affairs, the annual exemption is
2 \$2,500.

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

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

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

12 (3) if the veteran has a service connected disability
13 of 70% or more, as certified by the United States
14 Department of Veterans Affairs, then the property is
15 exempt from taxation under this Code; and -

16 (4) for taxable year 2023 and thereafter, if the
17 taxpayer is the surviving spouse of a veteran whose death
18 was determined to be service-connected and who is
19 certified by the United States Department of Veterans
20 Affairs as a recipient of dependency and indemnity
21 compensation under federal law, then the property is also
22 exempt from taxation under this Code.

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

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

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

15 As used in this subsection (c):

16 (1) for taxable years prior to 2015, "surviving
17 spouse" means the surviving spouse of a veteran who
18 obtained an exemption under this Section prior to his or
19 her death;

20 (2) for taxable years 2015 through 2022, "surviving
21 spouse" means (i) the surviving spouse of a veteran who
22 obtained an exemption under this Section prior to his or
23 her death and (ii) the surviving spouse of a veteran who
24 was killed in the line of duty at any time prior to the
25 expiration of the application period in effect for the
26 exemption for the taxable year for which the exemption is

1 sought; and

2 (3) for taxable year 2023 and thereafter, "surviving
3 spouse" means: (i) the surviving spouse of a veteran who
4 obtained the exemption under this Section prior to his or
5 her death; (ii) the surviving spouse of a veteran who was
6 killed in the line of duty at any time prior to the
7 expiration of the application period in effect for the
8 exemption for the taxable year for which the exemption is
9 sought; (iii) the surviving spouse of a veteran who did
10 not obtain an exemption under this Section before death,
11 but who would have qualified for the exemption under this
12 Section in the taxable year for which the exemption is
13 sought if he or she had survived, and whose surviving
14 spouse has been a resident of Illinois from the time of the
15 veteran's death through the taxable year for which the
16 exemption is sought; and (iv) the surviving spouse of a
17 veteran whose death was determined to be
18 service-connected, but who would not otherwise qualify
19 under items (i), (ii), or (iii), if the spouse (A) is
20 certified by the United States Department of Veterans
21 Affairs as a recipient of dependency and indemnity
22 compensation under federal law at any time prior to the
23 expiration of the application period in effect for the
24 exemption for the taxable year for which the exemption is
25 sought and (B) remains eligible for that dependency and
26 indemnity compensation as of January 1 of the taxable year

1 for which the exemption is sought.

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

6 (d) The exemption under this Section applies for taxable
7 year 2007 and thereafter. A taxpayer who claims an exemption
8 under Section 15-165 or 15-168 may not claim an exemption
9 under this Section.

10 (e) Except as otherwise provided in this subsection (e),
11 each ~~Each~~ taxpayer who has been granted an exemption under
12 this Section must reapply on an annual basis. Application must
13 be made during the application period in effect for the county
14 of his or her residence. The assessor or chief county
15 assessment officer may determine the eligibility of
16 residential property to receive the homestead exemption
17 provided by this Section by application, visual inspection,
18 questionnaire, or other reasonable methods. The determination
19 must be made in accordance with guidelines established by the
20 Department.

21 On and after the effective date of this amendatory Act of
22 the 102nd General Assembly, if a veteran has a combined
23 service connected disability rating of 100% and is deemed to
24 be permanently and totally disabled, as certified by the
25 United States Department of Veterans Affairs, the taxpayer who
26 has been granted an exemption under this Section shall no

1 longer be required to reapply for the exemption on an annual
2 basis, and the exemption shall be in effect for as long as the
3 exemption would otherwise be permitted under this Section.

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

10 (e-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 Nothing in this subsection shall preclude a veteran whose
2 service connected disability rating has changed since the 2019
3 exemption was granted from applying for the exemption based on
4 the subsequent service connected disability rating.

5 (e-10) Notwithstanding any other provision of law, each
6 chief county assessment officer may approve this exemption for
7 the 2021 taxable year, without application, for any property
8 that was approved for this exemption for the 2020 taxable
9 year, if:

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

13 (2) the owner of record of the property as of January
14 1, 2021 is the same as the owner of record of the property
15 as of January 1, 2020;

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

19 (4) the taxpayer for the 2020 taxable year has not
20 asked for the exemption to be removed for the 2020 or 2021
21 taxable years.

22 Nothing in this subsection shall preclude a veteran whose
23 service connected disability rating has changed since the 2020
24 exemption was granted from applying for the exemption based on
25 the subsequent service connected disability rating.

26 (f) For the purposes of this Section:

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 a veteran with a disability. Property
5 rented for more than 6 months is presumed to be used for
6 commercial purposes.

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

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

13 (35 ILCS 200/15-170)

14 Sec. 15-170. Senior citizens homestead exemption.

15 (a) An annual homestead exemption limited, except as
16 described here with relation to cooperatives or life care
17 facilities, to a maximum reduction set forth below from the
18 property's value, as equalized or assessed by the Department,
19 is granted for property that is occupied as a residence by a
20 person 65 years of age or older who is liable for paying real
21 estate taxes on the property and is an owner of record of the
22 property or has a legal or equitable interest therein as
23 evidenced by a written instrument, except for a leasehold
24 interest, other than a leasehold interest of land on which a
25 single family residence is located, which is occupied as a

1 residence by a person 65 years or older who has an ownership
2 interest therein, legal, equitable or as a lessee, and on
3 which he or she is liable for the payment of property taxes.
4 Before taxable year 2004, the maximum reduction shall be
5 \$2,500 in counties with 3,000,000 or more inhabitants and
6 \$2,000 in all other counties. For taxable years 2004 through
7 2005, the maximum reduction shall be \$3,000 in all counties.
8 For taxable years 2006 and 2007, the maximum reduction shall
9 be \$3,500. For taxable years 2008 through 2011, the maximum
10 reduction is \$4,000 in all counties. For taxable year 2012,
11 the maximum reduction is \$5,000 in counties with 3,000,000 or
12 more inhabitants and \$4,000 in all other counties. For taxable
13 years 2013 through 2016, the maximum reduction is \$5,000 in
14 all counties. For taxable years 2017 through 2022 ~~and~~
15 ~~thereafter~~, the maximum reduction is \$8,000 in counties with
16 3,000,000 or more inhabitants and \$5,000 in all other
17 counties. For taxable years 2023 and thereafter, the maximum
18 reduction is \$8,000 in counties with 3,000,000 or more
19 inhabitants and counties that are contiguous to a county of
20 3,000,000 or more inhabitants and \$5,000 in all other
21 counties.

22 (b) For land improved with an apartment building owned and
23 operated as a cooperative, the maximum reduction from the
24 value of the property, as equalized by the Department, shall
25 be multiplied by the number of apartments or units occupied by
26 a person 65 years of age or older who is liable, by contract

1 with the owner or owners of record, for paying property taxes
2 on the property and is an owner of record of a legal or
3 equitable interest in the cooperative apartment building,
4 other than a leasehold interest. For land improved with a life
5 care facility, the maximum reduction from the value of the
6 property, as equalized by the Department, shall be multiplied
7 by the number of apartments or units occupied by persons 65
8 years of age or older, irrespective of any legal, equitable,
9 or leasehold interest in the facility, who are liable, under a
10 contract with the owner or owners of record of the facility,
11 for paying property taxes on the property. In a cooperative or
12 a life care facility where a homestead exemption has been
13 granted, the cooperative association or the management firm of
14 the cooperative or facility shall credit the savings resulting
15 from that exemption only to the apportioned tax liability of
16 the owner or resident who qualified for the exemption. Any
17 person who willfully refuses to so credit the savings shall be
18 guilty of a Class B misdemeanor. Under this Section and
19 Sections 15-175, 15-176, and 15-177, "life care facility"
20 means a facility, as defined in Section 2 of the Life Care
21 Facilities Act, with which the applicant for the homestead
22 exemption has a life care contract as defined in that Act.

23 (c) When a homestead exemption has been granted under this
24 Section and the person qualifying subsequently becomes a
25 resident of a facility licensed under the Assisted Living and
26 Shared Housing Act, the Nursing Home Care Act, the Specialized

1 Mental Health Rehabilitation Act of 2013, the ID/DD Community
2 Care Act, or the MC/DD Act, the exemption shall continue so
3 long as the residence continues to be occupied by the
4 qualifying person's spouse if the spouse is 65 years of age or
5 older, or if the residence remains unoccupied but is still
6 owned by the person qualified for the homestead exemption.

7 (d) A person who will be 65 years of age during the current
8 assessment year shall be eligible to apply for the homestead
9 exemption during that assessment year. Application shall be
10 made during the application period in effect for the county of
11 his residence.

12 (e) Beginning with assessment year 2003, for taxes payable
13 in 2004, property that is first occupied as a residence after
14 January 1 of any assessment year by a person who is eligible
15 for the senior citizens homestead exemption under this Section
16 must be granted a pro-rata exemption for the assessment year.
17 The amount of the pro-rata exemption is the exemption allowed
18 in the county under this Section divided by 365 and multiplied
19 by the number of days during the assessment year the property
20 is occupied as a residence by a person eligible for the
21 exemption under this Section. The chief county assessment
22 officer must adopt reasonable procedures to establish
23 eligibility for this pro-rata exemption.

24 (f) The assessor or chief county assessment officer may
25 determine the eligibility of a life care facility to receive
26 the benefits provided by this Section, by affidavit,

1 application, visual inspection, questionnaire or other
2 reasonable methods in order to insure that the tax savings
3 resulting from the exemption are credited by the management
4 firm to the apportioned tax liability of each qualifying
5 resident. The assessor may request reasonable proof that the
6 management firm has so credited the exemption.

7 (g) The chief county assessment officer of each county
8 with less than 3,000,000 inhabitants shall provide to each
9 person allowed a homestead exemption under this Section a form
10 to designate any other person to receive a duplicate of any
11 notice of delinquency in the payment of taxes assessed and
12 levied under this Code on the property of the person receiving
13 the exemption. The duplicate notice shall be in addition to
14 the notice required to be provided to the person receiving the
15 exemption, and shall be given in the manner required by this
16 Code. The person filing the request for the duplicate notice
17 shall pay a fee of \$5 to cover administrative costs to the
18 supervisor of assessments, who shall then file the executed
19 designation with the county collector. Notwithstanding any
20 other provision of this Code to the contrary, the filing of
21 such an executed designation requires the county collector to
22 provide duplicate notices as indicated by the designation. A
23 designation may be rescinded by the person who executed such
24 designation at any time, in the manner and form required by the
25 chief county assessment officer.

26 (h) The assessor or chief county assessment officer may

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

6 (i) In counties with 3,000,000 or more inhabitants, for
7 taxable years 2010 through 2018, and beginning again in
8 taxable year 2024, each taxpayer who has been granted an
9 exemption under this Section must reapply on an annual basis.

10 If a reapplication is required, then the chief county
11 assessment officer shall mail the application to the taxpayer
12 at least 60 days prior to the last day of the application
13 period for the county.

14 For taxable years 2019 through 2023, in counties with
15 3,000,000 or more inhabitants, a taxpayer who has been granted
16 an exemption under this Section need not reapply. However, if
17 the property ceases to be qualified for the exemption under
18 this Section in any year for which a reapplication is not
19 required under this Section, then the owner of record of the
20 property shall notify the chief county assessment officer that
21 the property is no longer qualified. In addition, for taxable
22 years 2019 through 2023, the chief county assessment officer
23 of a county with 3,000,000 or more inhabitants shall enter
24 into an intergovernmental agreement with the county clerk of
25 that county and the Department of Public Health, as well as any
26 other appropriate governmental agency, to obtain information

1 that documents the death of a taxpayer who has been granted an
2 exemption under this Section. Notwithstanding any other
3 provision of law, the county clerk and the Department of
4 Public Health shall provide that information to the chief
5 county assessment officer. The Department of Public Health
6 shall supply this information no less frequently than every
7 calendar quarter. Information concerning the death of a
8 taxpayer may be shared with the county treasurer. The chief
9 county assessment officer shall also enter into a data
10 exchange agreement with the Social Security Administration or
11 its agent to obtain access to the information regarding deaths
12 in possession of the Social Security Administration. The chief
13 county assessment officer shall, subject to the notice
14 requirements under subsection (m) of Section 9-275, terminate
15 the exemption under this Section if the information obtained
16 indicates that the property is no longer qualified for the
17 exemption. In counties with 3,000,000 or more inhabitants, the
18 assessor and the county recorder of deeds shall establish
19 policies and practices for the regular exchange of information
20 for the purpose of alerting the assessor whenever the transfer
21 of ownership of any property receiving an exemption under this
22 Section has occurred. When such a transfer occurs, the
23 assessor shall mail a notice to the new owner of the property
24 (i) informing the new owner that the exemption will remain in
25 place through the year of the transfer, after which it will be
26 canceled, and (ii) providing information pertaining to the

1 rules for reapplying for the exemption if the owner qualifies.
2 In counties with 3,000,000 or more inhabitants, the chief
3 county assessment official shall conduct audits of all
4 exemptions granted under this Section no later than December
5 31, 2022 and no later than December 31, 2024. The audit shall
6 be designed to ascertain whether any senior homestead
7 exemptions have been granted erroneously. If it is determined
8 that a senior homestead exemption has been erroneously applied
9 to a property, the chief county assessment officer shall make
10 use of the appropriate provisions of Section 9-275 in relation
11 to the property that received the erroneous homestead
12 exemption.

13 (j) In counties with less than 3,000,000 inhabitants, the
14 county board may by resolution provide that if a person has
15 been granted a homestead exemption under this Section, the
16 person qualifying need not reapply for the exemption.

17 In counties with less than 3,000,000 inhabitants, if the
18 assessor or chief county assessment officer requires annual
19 application for verification of eligibility for an exemption
20 once granted under this Section, the application shall be
21 mailed to the taxpayer.

22 (l) The assessor or chief county assessment officer shall
23 notify each person who qualifies for an exemption under this
24 Section that the person may also qualify for deferral of real
25 estate taxes under the Senior Citizens Real Estate Tax
26 Deferral Act. The notice shall set forth the qualifications

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

5 (m) Notwithstanding Sections 6 and 8 of the State Mandates
6 Act, no reimbursement by the State is required for the
7 implementation of any mandate created by this Section.

8 (Source: P.A. 100-401, eff. 8-25-17; 101-453, eff. 8-23-19;
9 101-622, eff. 1-14-20.)

10 (35 ILCS 200/15-172)

11 Sec. 15-172. Low-Income Senior Citizens Assessment Freeze
12 Homestead Exemption.

13 (a) This Section may be cited as the Low-Income Senior
14 Citizens Assessment Freeze Homestead Exemption.

15 (b) As used in this Section:

16 "Applicant" means an individual who has filed an
17 application under this Section.

18 "Base amount" means the base year equalized assessed value
19 of the residence plus the first year's equalized assessed
20 value of any added improvements which increased the assessed
21 value of the residence after the base year.

22 "Base year" means the taxable year prior to the taxable
23 year for which the applicant first qualifies and applies for
24 the exemption provided that in the prior taxable year the
25 property was improved with a permanent structure that was

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

1 thereafter until a new base year is established under the
2 terms of this paragraph.

3 "Chief County Assessment Officer" means the County
4 Assessor or Supervisor of Assessments of the county in which
5 the property is located.

6 "Equalized assessed value" means the assessed value as
7 equalized by the Illinois Department of Revenue.

8 "Household" means the applicant, the spouse of the
9 applicant, and all persons using the residence of the
10 applicant as their principal place of residence.

11 "Household income" means the combined income of the
12 members of a household for the calendar year preceding the
13 taxable year.

14 "Income" has the same meaning as provided in Section 3.07
15 of the Senior Citizens and Persons with Disabilities Property
16 Tax Relief Act, except that, beginning in assessment year
17 2001, "income" does not include veteran's benefits.

18 "Internal Revenue Code of 1986" means the United States
19 Internal Revenue Code of 1986 or any successor law or laws
20 relating to federal income taxes in effect for the year
21 preceding the taxable year.

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

25 "Maximum income limitation" means:

26 (1) \$35,000 prior to taxable year 1999;

1 (2) \$40,000 in taxable years 1999 through 2003;

2 (3) \$45,000 in taxable years 2004 through 2005;

3 (4) \$50,000 in taxable years 2006 and 2007;

4 (5) \$55,000 in taxable years 2008 through 2016;

5 (6) for taxable year 2017, (i) \$65,000 for qualified
6 property located in a county with 3,000,000 or more
7 inhabitants and (ii) \$55,000 for qualified property
8 located in a county with fewer than 3,000,000 inhabitants;
9 and

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

12 As an alternative income valuation, a homeowner who is
13 enrolled in any of the following programs may be presumed to
14 have household income that does not exceed the maximum income
15 limitation for that tax year as required by this Section: Aid
16 to the Aged, Blind or Disabled (AABD) Program or the
17 Supplemental Nutrition Assistance Program (SNAP), both of
18 which are administered by the Department of Human Services;
19 the Low Income Home Energy Assistance Program (LIHEAP), which
20 is administered by the Department of Commerce and Economic
21 Opportunity; The Benefit Access program, which is administered
22 by the Department on Aging; and the Senior Citizens Real
23 Estate Tax Deferral Program.

24 A chief county assessment officer may indicate that he or
25 she has verified an applicant's income eligibility for this
26 exemption but may not report which program or programs, if

1 any, enroll the applicant. Release of personal information
2 submitted pursuant to this Section shall be deemed an
3 unwarranted invasion of personal privacy under the Freedom of
4 Information Act.

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

15 "Taxable year" means the calendar year during which ad
16 valorem property taxes payable in the next succeeding year are
17 levied.

18 (c) Beginning in taxable year 1994, a low-income senior
19 citizens assessment freeze homestead exemption is granted for
20 real property that is improved with a permanent structure that
21 is occupied as a residence by an applicant who (i) is 65 years
22 of age or older during the taxable year, (ii) has a household
23 income that does not exceed the maximum income limitation,
24 (iii) is liable for paying real property taxes on the
25 property, and (iv) is an owner of record of the property or has
26 a legal or equitable interest in the property as evidenced by a

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

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

21 (1) For an applicant who has a household income of
22 \$45,000 or less, the amount of the exemption is the
23 equalized assessed value of the residence in the taxable
24 year for which application is made minus the base amount.

25 (2) For an applicant who has a household income
26 exceeding \$45,000 but not exceeding \$46,250, the amount of

1 the exemption is (i) the equalized assessed value of the
2 residence in the taxable year for which application is
3 made minus the base amount (ii) multiplied by 0.8.

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

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

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

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

24 Each year at the time the assessment books are certified
25 to the County Clerk, the Board of Review or Board of Appeals
26 shall give to the County Clerk a list of the assessed values of

1 improvements on each parcel qualifying for this exemption that
2 were added after the base year for this parcel and that
3 increased the assessed value of the property.

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

24 When a homestead exemption has been granted under this
25 Section and an applicant then becomes a resident of a facility
26 licensed under the Assisted Living and Shared Housing Act, the

1 Nursing Home Care Act, the Specialized Mental Health
2 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
3 the MC/DD Act, the exemption shall be granted in subsequent
4 years so long as the residence (i) continues to be occupied by
5 the qualified applicant's spouse or (ii) if remaining
6 unoccupied, is still owned by the qualified applicant for the
7 homestead exemption.

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

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

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

1 the Chief County Assessment Officer of the county in which the
2 property is located during such period as may be specified by
3 the Chief County Assessment Officer. The Chief County
4 Assessment Officer in counties of 3,000,000 or more
5 inhabitants shall annually give notice of the application
6 period by mail or by publication. In counties having less than
7 3,000,000 inhabitants, beginning with taxable year 1995 and
8 thereafter, to receive the exemption, a person shall submit an
9 application by July 1 of each taxable year to the Chief County
10 Assessment Officer of the county in which the property is
11 located. A county may, by ordinance, establish a date for
12 submission of applications that is different than July 1. The
13 applicant shall submit with the application an affidavit of
14 the applicant's total household income, age, marital status
15 (and if married the name and address of the applicant's
16 spouse, if known), and principal dwelling place of members of
17 the household on January 1 of the taxable year. The Department
18 shall establish, by rule, a method for verifying the accuracy
19 of affidavits filed by applicants under this Section, and the
20 Chief County Assessment Officer may conduct audits of any
21 taxpayer claiming an exemption under this Section to verify
22 that the taxpayer is eligible to receive the exemption. Each
23 application shall contain or be verified by a written
24 declaration that it is made under the penalties of perjury. A
25 taxpayer's signing a fraudulent application under this Act is
26 perjury, as defined in Section 32-2 of the Criminal Code of

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

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

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

18 In counties having less than 3,000,000 inhabitants, if an
19 applicant was denied an exemption in taxable year 1994 and the
20 denial occurred due to an error on the part of an assessment
21 official, or his or her agent or employee, then beginning in
22 taxable year 1997 the applicant's base year, for purposes of
23 determining the amount of the exemption, shall be 1993 rather
24 than 1994. In addition, in taxable year 1997, the applicant's
25 exemption shall also include an amount equal to (i) the amount
26 of any exemption denied to the applicant in taxable year 1995

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

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

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

21 Except as provided in this Section, all information
22 received by the chief county assessment officer or the
23 Department from applications filed under this Section, or from
24 any investigation conducted under the provisions of this
25 Section, shall be confidential, except for official purposes
26 or pursuant to official procedures for collection of any State

1 or local tax or enforcement of any civil or criminal penalty or
2 sanction imposed by this Act or by any statute or ordinance
3 imposing a State or local tax. Any person who divulges any such
4 information in any manner, except in accordance with a proper
5 judicial order, is guilty of a Class A misdemeanor.

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

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

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

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, 2020 is the same as the owner of record of the property
2 as of January 1, 2019;

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

6 (4) the applicant for the 2019 taxable year has not
7 asked for the exemption to be removed for the 2019 or 2020
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 (c-10) Notwithstanding any other provision of law, each
15 chief county assessment officer may approve this exemption for
16 the 2021 taxable year, without application, for any property
17 that was approved for this exemption for the 2020 taxable
18 year, if:

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

22 (2) the owner of record of the property as of January
23 1, 2021 is the same as the owner of record of the property
24 as of January 1, 2020;

25 (3) the exemption for the 2020 taxable year has not
26 been determined to be an erroneous exemption as defined by

1 this Code; and

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

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

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

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

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

22 (35 ILCS 200/15-175)

23 Sec. 15-175. General homestead exemption.

24 (a) Except as provided in Sections 15-176 and 15-177,
25 homestead property is entitled to an annual homestead

1 exemption limited, except as described here with relation to
2 cooperatives or life care facilities, to a reduction in the
3 equalized assessed value of homestead property equal to the
4 increase in equalized assessed value for the current
5 assessment year above the equalized assessed value of the
6 property for 1977, up to the maximum reduction set forth
7 below. If however, the 1977 equalized assessed value upon
8 which taxes were paid is subsequently determined by local
9 assessing officials, the Property Tax Appeal Board, or a court
10 to have been excessive, the equalized assessed value which
11 should have been placed on the property for 1977 shall be used
12 to determine the amount of the exemption.

13 (b) Except as provided in Section 15-176, the maximum
14 reduction before taxable year 2004 shall be \$4,500 in counties
15 with 3,000,000 or more inhabitants and \$3,500 in all other
16 counties. Except as provided in Sections 15-176 and 15-177,
17 for taxable years 2004 through 2007, the maximum reduction
18 shall be \$5,000, for taxable year 2008, the maximum reduction
19 is \$5,500, and, for taxable years 2009 through 2011, the
20 maximum reduction is \$6,000 in all counties. For taxable years
21 2012 through 2016, the maximum reduction is \$7,000 in counties
22 with 3,000,000 or more inhabitants and \$6,000 in all other
23 counties. For taxable years 2017 through 2022 ~~and thereafter~~,
24 the maximum reduction is \$10,000 in counties with 3,000,000 or
25 more inhabitants and \$6,000 in all other counties. For taxable
26 years 2023 and thereafter, the maximum reduction is \$10,000 in

1 counties with 3,000,000 or more inhabitants and counties that
2 are contiguous to a county of 3,000,000 or more inhabitants
3 and \$6,000 in all other counties. If a county has elected to

4 subject itself to the provisions of Section 15-176 as provided
5 in subsection (k) of that Section, then, for the first taxable
6 year only after the provisions of Section 15-176 no longer
7 apply, for owners who, for the taxable year, have not been
8 granted a senior citizens assessment freeze homestead
9 exemption under Section 15-172 or a long-time occupant
10 homestead exemption under Section 15-177, there shall be an
11 additional exemption of \$5,000 for owners with a household
12 income of \$30,000 or less.

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

21 (d) If in any assessment year beginning with the 2000
22 assessment year, homestead property has a pro-rata valuation
23 under Section 9-180 resulting in an increase in the assessed
24 valuation, a reduction in equalized assessed valuation equal
25 to the increase in equalized assessed value of the property
26 for the year of the pro-rata valuation above the equalized

1 assessed value of the property for 1977 shall be applied to the
2 property on a proportionate basis for the period the property
3 qualified as homestead property during the assessment year.
4 The maximum proportionate homestead exemption shall not exceed
5 the maximum homestead exemption allowed in the county under
6 this Section divided by 365 and multiplied by the number of
7 days the property qualified as homestead property.

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

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

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

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

12 "Current tax year" means the year prior to the collection
13 year.

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

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

21 (2) that a copy of the lease must be filed with the
22 chief county assessment officer by the owner of the
23 property at the time the notarized application is
24 submitted;

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

1 (4) that the lease must include the following language
2 in substantially the following form:

3 "Lessee shall be liable for the payment of real
4 estate taxes with respect to the residence in
5 accordance with the terms and conditions of Section
6 15-175 of the Property Tax Code (35 ILCS 200/15-175).
7 The permanent real estate index number for the
8 premises is (insert number), and, according to the
9 most recent property tax bill, the current amount of
10 real estate taxes associated with the premises is
11 (insert amount) per year. The parties agree that the
12 monthly rent set forth above shall be increased or
13 decreased pro rata (effective January 1 of each
14 calendar year) to reflect any increase or decrease in
15 real estate taxes. Lessee shall be deemed to be
16 satisfying Lessee's liability for the above mentioned
17 real estate taxes with the monthly rent payments as
18 set forth above (or increased or decreased as set
19 forth herein)."

20 In addition, if there is a change in lessee, or if the
21 lessee vacates the property, then the chief county assessment
22 officer may require the owner of the property to notify the
23 chief county assessment officer of that change.

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

26 (f) "Homestead property" under this Section includes

1 residential property that is occupied by its owner or owners
2 as his or their principal dwelling place, or that is a
3 leasehold interest on which a single family residence is
4 situated, which is occupied as a residence by a person who has
5 an ownership interest therein, legal or equitable or as a
6 lessee, and on which the person is liable for the payment of
7 property taxes. For land improved with an apartment building
8 owned and operated as a cooperative, the maximum reduction
9 from the equalized assessed value shall be limited to the
10 increase in the value above the equalized assessed value of
11 the property for 1977, up to the maximum reduction set forth
12 above, multiplied by the number of apartments or units
13 occupied by a person or persons who is liable, by contract with
14 the owner or owners of record, for paying property taxes on the
15 property and is an owner of record of a legal or equitable
16 interest in the cooperative apartment building, other than a
17 leasehold interest. For land improved with a life care
18 facility, the maximum reduction from the value of the
19 property, as equalized by the Department, shall be multiplied
20 by the number of apartments or units occupied by a person or
21 persons, irrespective of any legal, equitable, or leasehold
22 interest in the facility, who are liable, under a life care
23 contract with the owner or owners of record of the facility,
24 for paying property taxes on the property. For purposes of
25 this Section, the term "life care facility" has the meaning
26 stated in Section 15-170.

1 "Household", as used in this Section, means the owner, the
2 spouse of the owner, and all persons using the residence of the
3 owner as their principal place of residence.

4 "Household income", as used in this Section, means the
5 combined income of the members of a household for the calendar
6 year preceding the taxable year.

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

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

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

23 (i) In all counties, the assessor or chief county
24 assessment officer may determine the eligibility of
25 residential property to receive the homestead exemption and
26 the amount of the exemption by application, visual inspection,

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

15 (i-5) This subsection (i-5) applies to counties with
16 3,000,000 or more inhabitants. In the event of a sale of
17 homestead property, the homestead exemption shall remain in
18 effect for the remainder of the assessment year of the sale.
19 Upon receipt of a transfer declaration transmitted by the
20 recorder pursuant to Section 31-30 of the Real Estate Transfer
21 Tax Law for property receiving an exemption under this
22 Section, the assessor shall mail a notice and forms to the new
23 owner of the property providing information pertaining to the
24 rules and applicable filing periods for applying or reapplying
25 for homestead exemptions under this Code for which the
26 property may be eligible. If the new owner fails to apply or

1 reapply for a homestead exemption during the applicable filing
2 period or the property no longer qualifies for an existing
3 homestead exemption, the assessor shall cancel such exemption
4 for any ensuing assessment year.

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

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

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

18 (Source: P.A. 99-143, eff. 7-27-15; 99-164, eff. 7-28-15;
19 99-642, eff. 7-28-16; 99-851, eff. 8-19-16; 100-401, eff.
20 8-25-17; 100-1077, eff. 1-1-19.)

21 (35 ILCS 200/18-185)

22 Sec. 18-185. Short title; definitions. This Division 5
23 may be cited as the Property Tax Extension Limitation Law. As
24 used in this Division 5:

25 "Consumer Price Index" means the Consumer Price Index for

1 All Urban Consumers for all items published by the United
2 States Department of Labor.

3 "Extension limitation" means (a) the lesser of 5% or the
4 percentage increase in the Consumer Price Index during the
5 12-month calendar year preceding the levy year or (b) the rate
6 of increase approved by voters under Section 18-205.

7 "Affected county" means a county of 3,000,000 or more
8 inhabitants or a county contiguous to a county of 3,000,000 or
9 more inhabitants.

10 "Taxing district" has the same meaning provided in Section
11 1-150, except as otherwise provided in this Section. For the
12 1991 through 1994 levy years only, "taxing district" includes
13 only each non-home rule taxing district having the majority of
14 its 1990 equalized assessed value within any county or
15 counties contiguous to a county with 3,000,000 or more
16 inhabitants. Beginning with the 1995 levy year, "taxing
17 district" includes only each non-home rule taxing district
18 subject to this Law before the 1995 levy year and each non-home
19 rule taxing district not subject to this Law before the 1995
20 levy year having the majority of its 1994 equalized assessed
21 value in an affected county or counties. Beginning with the
22 levy year in which this Law becomes applicable to a taxing
23 district as provided in Section 18-213, "taxing district" also
24 includes those taxing districts made subject to this Law as
25 provided in Section 18-213.

26 "Aggregate extension" for taxing districts to which this

1 Law applied before the 1995 levy year means the annual
2 corporate extension for the taxing district and those special
3 purpose extensions that are made annually for the taxing
4 district, excluding special purpose extensions: (a) made for
5 the taxing district to pay interest or principal on general
6 obligation bonds that were approved by referendum; (b) made
7 for any taxing district to pay interest or principal on
8 general obligation bonds issued before October 1, 1991; (c)
9 made for any taxing district to pay interest or principal on
10 bonds issued to refund or continue to refund those bonds
11 issued before October 1, 1991; (d) made for any taxing
12 district to pay interest or principal on bonds issued to
13 refund or continue to refund bonds issued after October 1,
14 1991 that were approved by referendum; (e) made for any taxing
15 district to pay interest or principal on revenue bonds issued
16 before October 1, 1991 for payment of which a property tax levy
17 or the full faith and credit of the unit of local government is
18 pledged; however, a tax for the payment of interest or
19 principal on those bonds shall be made only after the
20 governing body of the unit of local government finds that all
21 other sources for payment are insufficient to make those
22 payments; (f) made for payments under a building commission
23 lease when the lease payments are for the retirement of bonds
24 issued by the commission before October 1, 1991, to pay for the
25 building project; (g) made for payments due under installment
26 contracts entered into before October 1, 1991; (h) made for

1 payments of principal and interest on bonds issued under the
2 Metropolitan Water Reclamation District Act to finance
3 construction projects initiated before October 1, 1991; (i)
4 made for payments of principal and interest on limited bonds,
5 as defined in Section 3 of the Local Government Debt Reform
6 Act, in an amount not to exceed the debt service extension base
7 less the amount in items (b), (c), (e), and (h) of this
8 definition for non-referendum obligations, except obligations
9 initially issued pursuant to referendum; (j) made for payments
10 of principal and interest on bonds issued under Section 15 of
11 the Local Government Debt Reform Act; (k) made by a school
12 district that participates in the Special Education District
13 of Lake County, created by special education joint agreement
14 under Section 10-22.31 of the School Code, for payment of the
15 school district's share of the amounts required to be
16 contributed by the Special Education District of Lake County
17 to the Illinois Municipal Retirement Fund under Article 7 of
18 the Illinois Pension Code; the amount of any extension under
19 this item (k) shall be certified by the school district to the
20 county clerk; (l) made to fund expenses of providing joint
21 recreational programs for persons with disabilities under
22 Section 5-8 of the Park District Code or Section 11-95-14 of
23 the Illinois Municipal Code; (m) made for temporary relocation
24 loan repayment purposes pursuant to Sections 2-3.77 and
25 17-2.2d of the School Code; (n) made for payment of principal
26 and interest on any bonds issued under the authority of

1 Section 17-2.2d of the School Code; (o) made for contributions
2 to a firefighter's pension fund created under Article 4 of the
3 Illinois Pension Code, to the extent of the amount certified
4 under item (5) of Section 4-134 of the Illinois Pension Code;
5 and (p) made for road purposes in the first year after a
6 township assumes the rights, powers, duties, assets, property,
7 liabilities, obligations, and responsibilities of a road
8 district abolished under the provisions of Section 6-133 of
9 the Illinois Highway Code.

10 "Aggregate extension" for the taxing districts to which
11 this Law did not apply before the 1995 levy year (except taxing
12 districts subject to this Law in accordance with Section
13 18-213) means the annual corporate extension for the taxing
14 district and those special purpose extensions that are made
15 annually for the taxing district, excluding special purpose
16 extensions: (a) made for the taxing district to pay interest
17 or principal on general obligation bonds that were approved by
18 referendum; (b) made for any taxing district to pay interest
19 or principal on general obligation bonds issued before March
20 1, 1995; (c) made for any taxing district to pay interest or
21 principal on bonds issued to refund or continue to refund
22 those bonds issued before March 1, 1995; (d) made for any
23 taxing district to pay interest or principal on bonds issued
24 to refund or continue to refund bonds issued after March 1,
25 1995 that were approved by referendum; (e) made for any taxing
26 district to pay interest or principal on revenue bonds issued

1 before March 1, 1995 for payment of which a property tax levy
2 or the full faith and credit of the unit of local government is
3 pledged; however, a tax for the payment of interest or
4 principal on those bonds shall be made only after the
5 governing body of the unit of local government finds that all
6 other sources for payment are insufficient to make those
7 payments; (f) made for payments under a building commission
8 lease when the lease payments are for the retirement of bonds
9 issued by the commission before March 1, 1995 to pay for the
10 building project; (g) made for payments due under installment
11 contracts entered into before March 1, 1995; (h) made for
12 payments of principal and interest on bonds issued under the
13 Metropolitan Water Reclamation District Act to finance
14 construction projects initiated before October 1, 1991; (h-4)
15 made for stormwater management purposes by the Metropolitan
16 Water Reclamation District of Greater Chicago under Section 12
17 of the Metropolitan Water Reclamation District Act; (i) made
18 for payments of principal and interest on limited bonds, as
19 defined in Section 3 of the Local Government Debt Reform Act,
20 in an amount not to exceed the debt service extension base less
21 the amount in items (b), (c), and (e) of this definition for
22 non-referendum obligations, except obligations initially
23 issued pursuant to referendum and bonds described in
24 subsection (h) of this definition; (j) made for payments of
25 principal and interest on bonds issued under Section 15 of the
26 Local Government Debt Reform Act; (k) made for payments of

1 principal and interest on bonds authorized by Public Act
2 88-503 and issued under Section 20a of the Chicago Park
3 District Act for aquarium or museum projects and bonds issued
4 under Section 20a of the Chicago Park District Act for the
5 purpose of making contributions to the pension fund
6 established under Article 12 of the Illinois Pension Code; (l)
7 made for payments of principal and interest on bonds
8 authorized by Public Act 87-1191 or 93-601 and (i) issued
9 pursuant to Section 21.2 of the Cook County Forest Preserve
10 District Act, (ii) issued under Section 42 of the Cook County
11 Forest Preserve District Act for zoological park projects, or
12 (iii) issued under Section 44.1 of the Cook County Forest
13 Preserve District Act for botanical gardens projects; (m) made
14 pursuant to Section 34-53.5 of the School Code, whether levied
15 annually or not; (n) made to fund expenses of providing joint
16 recreational programs for persons with disabilities under
17 Section 5-8 of the Park District Code or Section 11-95-14 of
18 the Illinois Municipal Code; (o) made by the Chicago Park
19 District for recreational programs for persons with
20 disabilities under subsection (c) of Section 7.06 of the
21 Chicago Park District Act; (p) made for contributions to a
22 firefighter's pension fund created under Article 4 of the
23 Illinois Pension Code, to the extent of the amount certified
24 under item (5) of Section 4-134 of the Illinois Pension Code;
25 (q) made by Ford Heights School District 169 under Section
26 17-9.02 of the School Code; and (r) made for the purpose of

1 making employer contributions to the Public School Teachers'
2 Pension and Retirement Fund of Chicago under Section 34-53 of
3 the School Code.

4 "Aggregate extension" for all taxing districts to which
5 this Law applies in accordance with Section 18-213, except for
6 those taxing districts subject to paragraph (2) of subsection
7 (e) of Section 18-213, means the annual corporate extension
8 for the taxing district and those special purpose extensions
9 that are made annually for the taxing district, excluding
10 special purpose extensions: (a) made for the taxing district
11 to pay interest or principal on general obligation bonds that
12 were approved by referendum; (b) made for any taxing district
13 to pay interest or principal on general obligation bonds
14 issued before the date on which the referendum making this Law
15 applicable to the taxing district is held; (c) made for any
16 taxing district to pay interest or principal on bonds issued
17 to refund or continue to refund those bonds issued before the
18 date on which the referendum making this Law applicable to the
19 taxing district is held; (d) made for any taxing district to
20 pay interest or principal on bonds issued to refund or
21 continue to refund bonds issued after the date on which the
22 referendum making this Law applicable to the taxing district
23 is held if the bonds were approved by referendum after the date
24 on which the referendum making this Law applicable to the
25 taxing district is held; (e) made for any taxing district to
26 pay interest or principal on revenue bonds issued before the

1 date on which the referendum making this Law applicable to the
2 taxing district is held for payment of which a property tax
3 levy or the full faith and credit of the unit of local
4 government is pledged; however, a tax for the payment of
5 interest or principal on those bonds shall be made only after
6 the governing body of the unit of local government finds that
7 all other sources for payment are insufficient to make those
8 payments; (f) made for payments under a building commission
9 lease when the lease payments are for the retirement of bonds
10 issued by the commission before the date on which the
11 referendum making this Law applicable to the taxing district
12 is held to pay for the building project; (g) made for payments
13 due under installment contracts entered into before the date
14 on which the referendum making this Law applicable to the
15 taxing district is held; (h) made for payments of principal
16 and interest on limited bonds, as defined in Section 3 of the
17 Local Government Debt Reform Act, in an amount not to exceed
18 the debt service extension base less the amount in items (b),
19 (c), and (e) of this definition for non-referendum
20 obligations, except obligations initially issued pursuant to
21 referendum; (i) made for payments of principal and interest on
22 bonds issued under Section 15 of the Local Government Debt
23 Reform Act; (j) made for a qualified airport authority to pay
24 interest or principal on general obligation bonds issued for
25 the purpose of paying obligations due under, or financing
26 airport facilities required to be acquired, constructed,

1 installed or equipped pursuant to, contracts entered into
2 before March 1, 1996 (but not including any amendments to such
3 a contract taking effect on or after that date); (k) made to
4 fund expenses of providing joint recreational programs for
5 persons with disabilities under Section 5-8 of the Park
6 District Code or Section 11-95-14 of the Illinois Municipal
7 Code; (l) made for contributions to a firefighter's pension
8 fund created under Article 4 of the Illinois Pension Code, to
9 the extent of the amount certified under item (5) of Section
10 4-134 of the Illinois Pension Code; and (m) made for the taxing
11 district to pay interest or principal on general obligation
12 bonds issued pursuant to Section 19-3.10 of the School Code.

13 "Aggregate extension" for all taxing districts to which
14 this Law applies in accordance with paragraph (2) of
15 subsection (e) of Section 18-213 means the annual corporate
16 extension for the taxing district and those special purpose
17 extensions that are made annually for the taxing district,
18 excluding special purpose extensions: (a) made for the taxing
19 district to pay interest or principal on general obligation
20 bonds that were approved by referendum; (b) made for any
21 taxing district to pay interest or principal on general
22 obligation bonds issued before March 7, 1997 (the effective
23 date of Public Act 89-718); (c) made for any taxing district to
24 pay interest or principal on bonds issued to refund or
25 continue to refund those bonds issued before March 7, 1997
26 (the effective date of Public Act 89-718); (d) made for any

1 taxing district to pay interest or principal on bonds issued
2 to refund or continue to refund bonds issued after March 7,
3 1997 (the effective date of Public Act 89-718) if the bonds
4 were approved by referendum after March 7, 1997 (the effective
5 date of Public Act 89-718); (e) made for any taxing district to
6 pay interest or principal on revenue bonds issued before March
7 7, 1997 (the effective date of Public Act 89-718) for payment
8 of which a property tax levy or the full faith and credit of
9 the unit of local government is pledged; however, a tax for the
10 payment of interest or principal on those bonds shall be made
11 only after the governing body of the unit of local government
12 finds that all other sources for payment are insufficient to
13 make those payments; (f) made for payments under a building
14 commission lease when the lease payments are for the
15 retirement of bonds issued by the commission before March 7,
16 1997 (the effective date of Public Act 89-718) to pay for the
17 building project; (g) made for payments due under installment
18 contracts entered into before March 7, 1997 (the effective
19 date of Public Act 89-718); (h) made for payments of principal
20 and interest on limited bonds, as defined in Section 3 of the
21 Local Government Debt Reform Act, in an amount not to exceed
22 the debt service extension base less the amount in items (b),
23 (c), and (e) of this definition for non-referendum
24 obligations, except obligations initially issued pursuant to
25 referendum; (i) made for payments of principal and interest on
26 bonds issued under Section 15 of the Local Government Debt

1 Reform Act; (j) made for a qualified airport authority to pay
2 interest or principal on general obligation bonds issued for
3 the purpose of paying obligations due under, or financing
4 airport facilities required to be acquired, constructed,
5 installed or equipped pursuant to, contracts entered into
6 before March 1, 1996 (but not including any amendments to such
7 a contract taking effect on or after that date); (k) made to
8 fund expenses of providing joint recreational programs for
9 persons with disabilities under Section 5-8 of the Park
10 District Code or Section 11-95-14 of the Illinois Municipal
11 Code; and (l) made for contributions to a firefighter's
12 pension fund created under Article 4 of the Illinois Pension
13 Code, to the extent of the amount certified under item (5) of
14 Section 4-134 of the Illinois Pension Code.

15 "Debt service extension base" means an amount equal to
16 that portion of the extension for a taxing district for the
17 1994 levy year, or for those taxing districts subject to this
18 Law in accordance with Section 18-213, except for those
19 subject to paragraph (2) of subsection (e) of Section 18-213,
20 for the levy year in which the referendum making this Law
21 applicable to the taxing district is held, or for those taxing
22 districts subject to this Law in accordance with paragraph (2)
23 of subsection (e) of Section 18-213 for the 1996 levy year,
24 constituting an extension for payment of principal and
25 interest on bonds issued by the taxing district without
26 referendum, but not including excluded non-referendum bonds.

1 For park districts (i) that were first subject to this Law in
2 1991 or 1995 and (ii) whose extension for the 1994 levy year
3 for the payment of principal and interest on bonds issued by
4 the park district without referendum (but not including
5 excluded non-referendum bonds) was less than 51% of the amount
6 for the 1991 levy year constituting an extension for payment
7 of principal and interest on bonds issued by the park district
8 without referendum (but not including excluded non-referendum
9 bonds), "debt service extension base" means an amount equal to
10 that portion of the extension for the 1991 levy year
11 constituting an extension for payment of principal and
12 interest on bonds issued by the park district without
13 referendum (but not including excluded non-referendum bonds).
14 A debt service extension base established or increased at any
15 time pursuant to any provision of this Law, except Section
16 18-212, shall be increased each year commencing with the later
17 of (i) the 2009 levy year or (ii) the first levy year in which
18 this Law becomes applicable to the taxing district, by the
19 lesser of 5% or the percentage increase in the Consumer Price
20 Index during the 12-month calendar year preceding the levy
21 year. The debt service extension base may be established or
22 increased as provided under Section 18-212. "Excluded
23 non-referendum bonds" means (i) bonds authorized by Public Act
24 88-503 and issued under Section 20a of the Chicago Park
25 District Act for aquarium and museum projects; (ii) bonds
26 issued under Section 15 of the Local Government Debt Reform

1 Act; or (iii) refunding obligations issued to refund or to
2 continue to refund obligations initially issued pursuant to
3 referendum.

4 "Special purpose extensions" include, but are not limited
5 to, extensions for levies made on an annual basis for
6 unemployment and workers' compensation, self-insurance,
7 contributions to pension plans, and extensions made pursuant
8 to Section 6-601 of the Illinois Highway Code for a road
9 district's permanent road fund whether levied annually or not.
10 The extension for a special service area is not included in the
11 aggregate extension.

12 "Aggregate extension base" means the taxing district's
13 last preceding aggregate extension as adjusted under Sections
14 18-135, 18-215, 18-230, 18-206, and 18-233. Beginning with
15 levy year 2022, for taxing districts that are specified in
16 Section 18-190.7, the taxing district's aggregate extension
17 base shall be calculated as provided in Section 18-190.7. An
18 adjustment under Section 18-135 shall be made for the 2007
19 levy year and all subsequent levy years whenever one or more
20 counties within which a taxing district is located (i) used
21 estimated valuations or rates when extending taxes in the
22 taxing district for the last preceding levy year that resulted
23 in the over or under extension of taxes, or (ii) increased or
24 decreased the tax extension for the last preceding levy year
25 as required by Section 18-135(c). Whenever an adjustment is
26 required under Section 18-135, the aggregate extension base of

1 the taxing district shall be equal to the amount that the
2 aggregate extension of the taxing district would have been for
3 the last preceding levy year if either or both (i) actual,
4 rather than estimated, valuations or rates had been used to
5 calculate the extension of taxes for the last levy year, or
6 (ii) the tax extension for the last preceding levy year had not
7 been adjusted as required by subsection (c) of Section 18-135.

8 Notwithstanding any other provision of law, for levy year
9 2012, the aggregate extension base for West Northfield School
10 District No. 31 in Cook County shall be \$12,654,592.

11 Notwithstanding any other provision of law, for levy year
12 2022, the aggregate extension base of a home equity assurance
13 program that levied at least \$1,000,000 in property taxes in
14 levy year 2019 or 2020 under the Home Equity Assurance Act
15 shall be the amount that the program's aggregate extension
16 base for levy year 2021 would have been if the program had
17 levied a property tax for levy year 2021.

18 "Levy year" has the same meaning as "year" under Section
19 1-155.

20 "New property" means (i) the assessed value, after final
21 board of review or board of appeals action, of new
22 improvements or additions to existing improvements on any
23 parcel of real property that increase the assessed value of
24 that real property during the levy year multiplied by the
25 equalization factor issued by the Department under Section
26 17-30, (ii) the assessed value, after final board of review or

1 board of appeals action, of real property not exempt from real
2 estate taxation, which real property was exempt from real
3 estate taxation for any portion of the immediately preceding
4 levy year, multiplied by the equalization factor issued by the
5 Department under Section 17-30, including the assessed value,
6 upon final stabilization of occupancy after new construction
7 is complete, of any real property located within the
8 boundaries of an otherwise or previously exempt military
9 reservation that is intended for residential use and owned by
10 or leased to a private corporation or other entity, (iii) in
11 counties that classify in accordance with Section 4 of Article
12 IX of the Illinois Constitution, an incentive property's
13 additional assessed value resulting from a scheduled increase
14 in the level of assessment as applied to the first year final
15 board of review market value, and (iv) any increase in
16 assessed value due to oil or gas production from an oil or gas
17 well required to be permitted under the Hydraulic Fracturing
18 Regulatory Act that was not produced in or accounted for
19 during the previous levy year. In addition, the county clerk
20 in a county containing a population of 3,000,000 or more shall
21 include in the 1997 recovered tax increment value for any
22 school district, any recovered tax increment value that was
23 applicable to the 1995 tax year calculations.

24 "Qualified airport authority" means an airport authority
25 organized under the Airport Authorities Act and located in a
26 county bordering on the State of Wisconsin and having a

1 population in excess of 200,000 and not greater than 500,000.

2 "Recovered tax increment value" means, except as otherwise
3 provided in this paragraph, the amount of the current year's
4 equalized assessed value, in the first year after a
5 municipality terminates the designation of an area as a
6 redevelopment project area previously established under the
7 Tax Increment Allocation Redevelopment Act in the Illinois
8 Municipal Code, previously established under the Industrial
9 Jobs Recovery Law in the Illinois Municipal Code, previously
10 established under the Economic Development Project Area Tax
11 Increment Act of 1995, or previously established under the
12 Economic Development Area Tax Increment Allocation Act, of
13 each taxable lot, block, tract, or parcel of real property in
14 the redevelopment project area over and above the initial
15 equalized assessed value of each property in the redevelopment
16 project area. For the taxes which are extended for the 1997
17 levy year, the recovered tax increment value for a non-home
18 rule taxing district that first became subject to this Law for
19 the 1995 levy year because a majority of its 1994 equalized
20 assessed value was in an affected county or counties shall be
21 increased if a municipality terminated the designation of an
22 area in 1993 as a redevelopment project area previously
23 established under the Tax Increment Allocation Redevelopment
24 Act in the Illinois Municipal Code, previously established
25 under the Industrial Jobs Recovery Law in the Illinois
26 Municipal Code, or previously established under the Economic

1 Development Area Tax Increment Allocation Act, by an amount
2 equal to the 1994 equalized assessed value of each taxable
3 lot, block, tract, or parcel of real property in the
4 redevelopment project area over and above the initial
5 equalized assessed value of each property in the redevelopment
6 project area. In the first year after a municipality removes a
7 taxable lot, block, tract, or parcel of real property from a
8 redevelopment project area established under the Tax Increment
9 Allocation Redevelopment Act in the Illinois Municipal Code,
10 the Industrial Jobs Recovery Law in the Illinois Municipal
11 Code, or the Economic Development Area Tax Increment
12 Allocation Act, "recovered tax increment value" means the
13 amount of the current year's equalized assessed value of each
14 taxable lot, block, tract, or parcel of real property removed
15 from the redevelopment project area over and above the initial
16 equalized assessed value of that real property before removal
17 from the redevelopment project area.

18 Except as otherwise provided in this Section, "limiting
19 rate" means a fraction the numerator of which is the last
20 preceding aggregate extension base times an amount equal to
21 one plus the extension limitation defined in this Section and
22 the denominator of which is the current year's equalized
23 assessed value of all real property in the territory under the
24 jurisdiction of the taxing district during the prior levy
25 year. For those taxing districts that reduced their aggregate
26 extension for the last preceding levy year, except for school

1 districts that reduced their extension for educational
2 purposes pursuant to Section 18-206, the highest aggregate
3 extension in any of the last 3 preceding levy years shall be
4 used for the purpose of computing the limiting rate. The
5 denominator shall not include new property or the recovered
6 tax increment value. If a new rate, a rate decrease, or a
7 limiting rate increase has been approved at an election held
8 after March 21, 2006, then (i) the otherwise applicable
9 limiting rate shall be increased by the amount of the new rate
10 or shall be reduced by the amount of the rate decrease, as the
11 case may be, or (ii) in the case of a limiting rate increase,
12 the limiting rate shall be equal to the rate set forth in the
13 proposition approved by the voters for each of the years
14 specified in the proposition, after which the limiting rate of
15 the taxing district shall be calculated as otherwise provided.
16 In the case of a taxing district that obtained referendum
17 approval for an increased limiting rate on March 20, 2012, the
18 limiting rate for tax year 2012 shall be the rate that
19 generates the approximate total amount of taxes extendable for
20 that tax year, as set forth in the proposition approved by the
21 voters; this rate shall be the final rate applied by the county
22 clerk for the aggregate of all capped funds of the district for
23 tax year 2012.

24 (Source: P.A. 102-263, eff. 8-6-21; 102-311, eff. 8-6-21;
25 102-519, eff. 8-20-21; 102-558, eff. 8-20-21; revised
26 10-5-21.)

1 (35 ILCS 200/18-190.7 new)

2 Sec. 18-190.7. Alternative aggregate extension base for
3 certain taxing districts; recapture.

4 (a) This Section applies to the following taxing districts
5 that are subject to this Division 5:

6 (1) school districts that have a designation of
7 recognition or review according to the State Board of
8 Education's School District Financial Profile System as of
9 the first day of the levy year for which the taxing
10 district seeks to increase its aggregate extension under
11 this Section;

12 (2) park districts;

13 (3) library districts; and

14 (4) community college districts.

15 (b) Subject to the limitations of subsection (c),
16 beginning in levy year 2022, a taxing district specified in
17 subsection (a) may recapture certain levy amounts that are
18 otherwise unavailable to the taxing district as a result of
19 the taxing district not extending the maximum amount permitted
20 under this Division 5 in a previous levy year. For that
21 purpose, the taxing district's aggregate extension base shall
22 be the greater of: (1) the taxing district's aggregate
23 extension limit; or (2) the taxing district's last preceding
24 aggregate extension, as adjusted under Sections 18-135,
25 18-215, 18-230, 18-206, and 18-233.

1 (c) Notwithstanding the provisions of this Section, the
2 aggregate extension of a taxing district that uses an
3 aggregate extension limit under this Section for a particular
4 levy year may not exceed the taxing district's aggregate
5 extension for the immediately preceding levy year by more than
6 5% unless the increase is approved by the voters under Section
7 18-205; however, if a taxing district is unable to recapture
8 the entire unrealized levy amount in a single levy year due to
9 the limitations of this subsection (c), the taxing district
10 may increase its aggregate extension in each immediately
11 succeeding levy year until the entire levy amount is
12 recaptured, except that the increase in each succeeding levy
13 year may not exceed the greater of (i) 5% or (ii) the increase
14 approved by the voters under Section 18-205.

15 In order to be eligible for recapture under this Section,
16 the taxing district must certify to the county clerk that the
17 taxing district did not extend the maximum amount permitted
18 under this Division 5 for a particular levy year. That
19 certification must be made not more than 60 days after the
20 taxing district files its levy ordinance or resolution with
21 the county clerk for the levy year for which the taxing
22 district did not extend the maximum amount permitted under
23 this Division 5.

24 (d) As used in this Section, "aggregate extension limit"
25 means the taxing district's last preceding aggregate extension
26 if the district had utilized the maximum limiting rate

1 permitted without referendum for each of the 3 immediately
2 preceding levy years, as adjusted under Section 18-135,
3 18-215, 18-230, 18-206, and 18-233.

4 Section 15. The School Code is amended by changing Section
5 17-2A and by adding Section 17-1.3 as follows:

6 (105 ILCS 5/17-1.3 new)

7 Sec. 17-1.3. Disclosure of cash balance. Notwithstanding
8 any other provision of law, each school district shall
9 disclose to the public, at the public hearing at which the
10 district certifies its budget and levy for the taxable year,
11 the cash reserve balance of all funds held by the district
12 related to its operational levy and, if applicable, any
13 obligations secured by those funds.

14 (105 ILCS 5/17-2A) (from Ch. 122, par. 17-2A)

15 Sec. 17-2A. Interfund transfers.

16 (a) The school board of any district having a population
17 of less than 500,000 inhabitants may, by proper resolution
18 following a public hearing set by the school board or the
19 president of the school board (that is preceded (i) by at least
20 one published notice over the name of the clerk or secretary of
21 the board, occurring at least 7 days and not more than 30 days
22 prior to the hearing, in a newspaper of general circulation
23 within the school district and (ii) by posted notice over the

1 name of the clerk or secretary of the board, at least 48 hours
2 before the hearing, at the principal office of the school
3 board or at the building where the hearing is to be held if a
4 principal office does not exist, with both notices setting
5 forth the time, date, place, and subject matter of the
6 hearing), transfer money from (1) the Educational Fund to the
7 Operations and Maintenance Fund or the Transportation Fund,
8 (2) the Operations and Maintenance Fund to the Educational
9 Fund or the Transportation Fund, (3) the Transportation Fund
10 to the Educational Fund or the Operations and Maintenance
11 Fund, or (4) the Tort Immunity Fund to the Operations and
12 Maintenance Fund of said district, provided that, except
13 during the period from July 1, 2003 through June 30, 2024, such
14 transfer is made solely for the purpose of meeting one-time,
15 non-recurring expenses. Except during the period from July 1,
16 2003 through June 30, 2026 ~~June 30, 2024~~ and except as
17 otherwise provided in subsection (b) of this Section, any
18 other permanent interfund transfers authorized by any
19 provision or judicial interpretation of this Code for which
20 the transferee fund is not precisely and specifically set
21 forth in the provision of this Code authorizing such transfer
22 shall be made to the fund of the school district most in need
23 of the funds being transferred, as determined by resolution of
24 the school board.

25 (b) (Blank).

26 (c) Notwithstanding subsection (a) of this Section or any

1 other provision of this Code to the contrary, the school board
2 of any school district (i) that is subject to the Property Tax
3 Extension Limitation Law, (ii) that is an elementary district
4 servicing students in grades K through 8, (iii) whose
5 territory is in one county, (iv) that is eligible for Section
6 7002 Federal Impact Aid, and (v) that has no more than \$81,000
7 in funds remaining from refinancing bonds that were refinanced
8 a minimum of 5 years prior to January 20, 2017 (the effective
9 date of Public Act 99-926) may make a one-time transfer of the
10 funds remaining from the refinancing bonds to the Operations
11 and Maintenance Fund of the district by proper resolution
12 following a public hearing set by the school board or the
13 president of the school board, with notice as provided in
14 subsection (a) of this Section, so long as the district meets
15 the qualifications set forth in this subsection (c) on January
16 20, 2017 (the effective date of Public Act 99-926).

17 (d) Notwithstanding subsection (a) of this Section or any
18 other provision of this Code to the contrary, the school board
19 of any school district (i) that is subject to the Property Tax
20 Extension Limitation Law, (ii) that is a community unit school
21 district servicing students in grades K through 12, (iii)
22 whose territory is in one county, (iv) that owns property
23 designated by the United States as a Superfund site pursuant
24 to the federal Comprehensive Environmental Response,
25 Compensation and Liability Act of 1980 (42 U.S.C. 9601 et
26 seq.), and (v) that has an excess accumulation of funds in its

1 bond fund, including funds accumulated prior to July 1, 2000,
2 may make a one-time transfer of those excess funds accumulated
3 prior to July 1, 2000 to the Operations and Maintenance Fund of
4 the district by proper resolution following a public hearing
5 set by the school board or the president of the school board,
6 with notice as provided in subsection (a) of this Section, so
7 long as the district meets the qualifications set forth in
8 this subsection (d) on August 4, 2017 (the effective date of
9 Public Act 100-32).

10 (Source: P.A. 101-643, eff. 6-18-20; 102-671, eff. 11-30-21.)

11 Section 20. The Senior Citizens Real Estate Tax Deferral
12 Act is amended by changing Section 3 as follows:

13 (320 ILCS 30/3) (from Ch. 67 1/2, par. 453)

14 Sec. 3. A taxpayer may, on or before March 1 of each year,
15 apply to the county collector of the county where his
16 qualifying property is located, or to the official designated
17 by a unit of local government to collect special assessments
18 on the qualifying property, as the case may be, for a deferral
19 of all or a part of real estate taxes payable during that year
20 for the preceding year in the case of real estate taxes other
21 than special assessments, or for a deferral of any
22 installments payable during that year in the case of special
23 assessments, on all or part of his qualifying property. The
24 application shall be on a form prescribed by the Department

1 and furnished by the collector, (a) showing that the applicant
2 will be 65 years of age or older by June 1 of the year for
3 which a tax deferral is claimed, (b) describing the property
4 and verifying that the property is qualifying property as
5 defined in Section 2, (c) certifying that the taxpayer has
6 owned and occupied as his residence such property or other
7 qualifying property in the State for at least the last 3 years
8 except for any periods during which the taxpayer may have
9 temporarily resided in a nursing or sheltered care home, and
10 (d) specifying whether the deferral is for all or a part of the
11 taxes, and, if for a part, the amount of deferral applied for.
12 As to qualifying property not having a separate assessed
13 valuation, the taxpayer shall also file with the county
14 collector a written appraisal of the property prepared by a
15 qualified real estate appraiser together with a certificate
16 signed by the appraiser stating that he has personally
17 examined the property and setting forth the value of the land
18 and the value of the buildings thereon occupied by the
19 taxpayer as his residence.

20 The collector shall grant the tax deferral provided such
21 deferral does not exceed funds available in the Senior
22 Citizens Real Estate Deferred Tax Revolving Fund and provided
23 that the owner or owners of such real property have entered
24 into a tax deferral and recovery agreement with the collector
25 on behalf of the county or other unit of local government,
26 which agreement expressly states:

1 (1) That the total amount of taxes deferred under this
2 Act, plus interest, for the year for which a tax deferral is
3 claimed as well as for those previous years for which taxes are
4 not delinquent and for which such deferral has been claimed
5 may not exceed 80% of the taxpayer's equity interest in the
6 property for which taxes are to be deferred and that, if the
7 total deferred taxes plus interest equals 80% of the
8 taxpayer's equity interest in the property, the taxpayer shall
9 thereafter pay the annual interest due on such deferred taxes
10 plus interest so that total deferred taxes plus interest will
11 not exceed such 80% of the taxpayer's equity interest in the
12 property. Effective as of the January 1, 2011 assessment year
13 or tax year 2012 and through the 2021 tax year, and beginning
14 again with the 2026 tax year, the total amount of any such
15 deferral shall not exceed \$5,000 per taxpayer in each tax
16 year. For the 2022 tax year through the 2025 tax year, the
17 total amount of any such deferral shall not exceed \$7,500 per
18 taxpayer in each tax year.

19 (2) That any real estate taxes deferred under this Act and
20 any interest accrued thereon ~~at the rate of 6% per year~~ are a
21 lien on the real estate and improvements thereon until paid.
22 If the taxes deferred are for a tax year prior to 2023, then
23 interest shall accrue at the rate of 6% per year. If the taxes
24 deferred are for the 2023 tax year or any tax year thereafter,
25 then interest shall accrue at the rate of 3% per year. No sale
26 or transfer of such real property may be legally closed and

1 recorded until the taxes which would otherwise have been due
2 on the property, plus accrued interest, have been paid unless
3 the collector certifies in writing that an arrangement for
4 prompt payment of the amount due has been made with his office.
5 The same shall apply if the property is to be made the subject
6 of a contract of sale.

7 (3) That upon the death of the taxpayer claiming the
8 deferral the heirs-at-law, assignees or legatees shall have
9 first priority to the real property upon which taxes have been
10 deferred by paying in full the total taxes which would
11 otherwise have been due, plus interest. However, if such
12 heir-at-law, assignee, or legatee is a surviving spouse, the
13 tax deferred status of the property shall be continued during
14 the life of that surviving spouse if the spouse is 55 years of
15 age or older within 6 months of the date of death of the
16 taxpayer and enters into a tax deferral and recovery agreement
17 before the time when deferred taxes become due under this
18 Section. Any additional taxes deferred, plus interest, on the
19 real property under a tax deferral and recovery agreement
20 signed by a surviving spouse shall be added to the taxes and
21 interest which would otherwise have been due, and the payment
22 of which has been postponed during the life of such surviving
23 spouse, in determining the 80% equity requirement provided by
24 this Section.

25 (4) That if the taxes due, plus interest, are not paid by
26 the heir-at-law, assignee or legatee or if payment is not

1 postponed during the life of a surviving spouse, the deferred
2 taxes and interest shall be recovered from the estate of the
3 taxpayer within one year of the date of his death. In addition,
4 deferred real estate taxes and any interest accrued thereon
5 are due within 90 days after any tax deferred property ceases
6 to be qualifying property as defined in Section 2.

7 If payment is not made when required by this Section,
8 foreclosure proceedings may be instituted under the Property
9 Tax Code.

10 (5) That any joint owner has given written prior approval
11 for such agreement, which written approval shall be made a
12 part of such agreement.

13 (6) That a guardian for a person under legal disability
14 appointed for a taxpayer who otherwise qualifies under this
15 Act may act for the taxpayer in complying with this Act.

16 (7) That a taxpayer or his agent has provided to the
17 satisfaction of the collector, sufficient evidence that the
18 qualifying property on which the taxes are to be deferred is
19 insured against fire or casualty loss for at least the total
20 amount of taxes which have been deferred.

21 If the taxes to be deferred are special assessments, the
22 unit of local government making the assessments shall forward
23 a copy of the agreement entered into pursuant to this Section
24 and the bills for such assessments to the county collector of
25 the county in which the qualifying property is located.

26 (Source: P.A. 102-644, eff. 8-27-21.)

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