



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

HB1584

Introduced 2/15/2005, by Rep. Mike Boland

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-167 new

30 ILCS 805/8.29 new

Amends the Property Tax Code. Creates the Military Servicemembers' Homestead Exemption, under which an annual homestead exemption, limited to \$3,000 per year from the property's value is granted for certain property that is used as the primary residence by a military servicemember. Sets forth procedures for the application and grant of the exemption. Provides that the chief county assessment officer of each county must provide to each person allowed a Military Servicemembers' Homestead Exemption a form to designate any other person to receive a duplicate of any notice of delinquency in the payment of taxes assessed and levied under this Code on the property of the person receiving the exemption and sets forth procedures for filing and rescinding the designation. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

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FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by adding
5 Section 15-167 as follows:

6 (35 ILCS 200/15-167 new)

7 Sec. 15-167. Military Servicemembers' Homestead Exemption.

8 (a) An annual homestead exemption limited to a maximum
9 reduction set forth in subsection (c) from the property's
10 value, as equalized or assessed by the Department, is granted
11 for property that is used as the primary residence by a
12 military servicemember who is liable for paying real estate
13 taxes on the property and is an owner of record of the property
14 or has a legal or equitable interest therein as evidenced by a
15 written instrument, except for a leasehold interest other than
16 a leasehold interest of land on which a single family residence
17 is located, that is used as the primary residence by a military
18 servicemember who has an ownership interest therein, legal,
19 equitable, or as a lessee, and on which he or she is liable for
20 the payment of property taxes.

21 (b) For the purpose of this Section "military
22 servicemember" means an Illinois resident who is: a member of
23 the Armed Forces of the United States; a member of the Illinois
24 National Guard while on active military service under an order
25 of the President of the United States; or a member of any
26 reserve component of the Armed Forces of the United States
27 while on active military service under an order of the
28 President of the United States.

29 (c) For taxable years 2005 and thereafter, the maximum
30 reduction under this Section is \$3,000. For land improved with
31 an apartment building owned and operated as a cooperative, the
32 maximum reduction from the value of the property, as equalized

1 by the Department, shall be multiplied by the number of
2 apartments or units used as a primary residence by a military
3 servicemember who is liable, by contract with the owner or
4 owners of record, for paying property taxes on the property and
5 is an owner of record of a legal or equitable interest in the
6 cooperative apartment building, other than a leasehold
7 interest.

8 (d) A person who is a military servicemember for a portion,
9 but not all, of any assessment year must be granted a pro-rata
10 exemption for the assessment year. The amount of the pro-rata
11 exemption is the exemption under this Section divided by 365
12 and multiplied by the number of days during the assessment year
13 that the person was a military servicemember.

14 Property that is first used as a primary residence after
15 January 1 of any assessment year by a person who is eligible
16 for the exemption under this Section must be granted a pro-rata
17 exemption for the assessment year. The amount of the pro-rata
18 exemption is the exemption under this Section divided by 365
19 and multiplied by the number of days during the assessment year
20 the property is used as a primary residence by a military
21 servicemember.

22 The chief county assessment officer must adopt reasonable
23 procedures to establish eligibility for the pro-rata
24 exemptions under this subsection.

25 (e) The assessor or chief county assessment officer may
26 determine the eligibility of residential property to receive
27 the homestead exemption provided by this Section by
28 application, visual inspection, questionnaire or other
29 reasonable methods. The determination shall be made in
30 accordance with guidelines established by the Department.

31 The county board may by resolution provide that if a person
32 has been granted a homestead exemption under this Section, the
33 person qualifying need not reapply for the exemption.

34 If the assessor or chief county assessment officer requires
35 annual application for verification of eligibility for an
36 exemption once granted under this Section, the application

1 shall be mailed to the taxpayer.

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

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

24 Section 90. The State Mandates Act is amended by adding
25 Section 8.29 as follows:

26 (30 ILCS 805/8.29 new)

27 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8
28 of this Act, no reimbursement by the State is required for the
29 implementation of any mandate created by this amendatory Act of
30 the 94th General Assembly.

31 Section 99. Effective date. This Act takes effect upon
32 becoming law.