



94TH GENERAL ASSEMBLY

State of Illinois

2005 and 2006

SB0308

Introduced 2/15/2005, by Sen. Iris Y. Martinez

SYNOPSIS AS INTRODUCED:

35 ILCS 200/12-30
35 ILCS 200/15-178 new
720 ILCS 5/17A-1 from Ch. 38, par. 17A-1
30 ILCS 805/8.29 new

Amends the Property Tax Code. Creates a homestead improvement exemption for the installation and maintenance of a residential fire safety sprinkler system. Provides that homestead properties that (i) have been improved with a fire safety sprinkler system after January 1, 2005 (ii) or have been modified after January 1, 2005 under a safety compliance plan are entitled to a fire safety sprinkler homestead improvement exemption, limited to \$2,500 or the actual cost of installation, whichever is less, for the year that the system is installed, and \$100 each year thereafter that the system remains in place, when that property is owned and used exclusively for a residential purpose. Further amends the Property Tax Code and the Criminal Code of 1961 to add cross-references. Amends the State Mandates Act to require implementation without reimbursement from the State. 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 taxes.

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 changing
5 Section 12-30 and by adding Section 15-178 as follows:

6 (35 ILCS 200/12-30)

7 Sec. 12-30. Mailed notice of changed assessments; counties
8 of less than 3,000,000. In every county with less than
9 3,000,000 inhabitants, in addition to the publication of the
10 list of assessments in each year of a general assessment and of
11 the list of property for which assessments have been added or
12 changed, as provided above, a notice shall be mailed by the
13 chief county assessment officer to each taxpayer whose
14 assessment has been changed since the last preceding
15 assessment, using the address as it appears on the assessor's
16 records, except in the case of changes caused by a change in
17 the county equalization factor by the Department or in the case
18 of changes resulting from equalization by the supervisor of
19 assessments under Section 9-210, during any year such change is
20 made. The notice may, but need not be, sent by a township
21 assessor. The notice shall include the median level of
22 assessment in the assessment district (as determined by the
23 most recent 3 year assessment to sales ratio study adjusted to
24 take into account any changes in assessment levels since the
25 data for the studies were collected), the previous year's
26 assessed value after board of review equalization, current
27 assessed value and, in bold type, a notice of possible
28 eligibility for a homestead improvement exemption as provided
29 in Sections 15-178 and Section 15-180.

30 The notice shall include a statement in substantially the
31 following form:

32 "NOTICE TO TAXPAYER

1 Your property is to be assessed at the median level of
2 assessment for your assessment district. You may check the
3 accuracy of your assessment by dividing your assessment by the
4 median level of assessment for your assessment district. If the
5 resulting value is greater than the estimated fair cash value
6 of your property, you may be over-assessed. If the resulting
7 value is less than the estimated fair cash value of your
8 property, you may be under-assessed. You may appeal your
9 assessment to the Board of Review in the manner described
10 elsewhere in this notice."

11 The notice shall contain a brief explanation of the
12 relationship between the assessment and the tax bill (including
13 an explanation of the equalization factors) and an explanation
14 that the assessment stated for the preceding year is the
15 assessment after equalization by the board of review in the
16 preceding year, and shall set forth the procedures and time
17 limits for appealing assessments and that assessments of
18 property, other than farm land and coal, are required by law to
19 be 33 1/3% of value. Where practicable, the notice shall
20 include the reason for any increase in the property's
21 valuation. The notice must also state the name and price per
22 copy by mail of the newspaper in which the list of assessments
23 will be published. The form and manner of providing the
24 information and explanations required to be in the notice shall
25 be prescribed by the Department.

26 (Source: P.A. 87-1189; 88-455; incorporates 88-321; 88-670,
27 eff. 12-2-94.)

28 (35 ILCS 200/15-178 new)

29 Sec. 15-178. Homestead improvements; fire safety system.
30 Homestead properties that (i) have been improved with a fire
31 safety sprinkler system after January 1, 2005 or (ii) have been
32 modified after January 1, 2005 to comply with a fire safety
33 compliance plan approved by the applicable local authorities
34 are entitled to a fire safety homestead improvement exemption,
35 limited to \$2,500 or the actual cost of installation or

1 modification, whichever is less, for the year that the system
2 is installed or the modification is made, and \$100 each year
3 thereafter that the system or modification remains in place, in
4 equalized and assessed value, when that property is owned and
5 used exclusively for a residential purpose. The exemption shall
6 be in addition to the exemption that may be available to a
7 person under Section 15-180. The exemption shall continue for
8 as long as the system remains in place. The assessor or chief
9 county assessment officer may determine the eligibility of
10 residential property to receive the homestead exemption
11 provided by this Section by application, visual inspection,
12 questionnaire, or other reasonable methods. The determination
13 shall be made in accordance with guidelines established by the
14 Department. For land improved with an apartment building owned
15 and operated as a cooperative, the maximum reduction from the
16 equalized assessed value of the property shall be multiplied by
17 the number of apartments or units in the building. Whenever the
18 cost of installing or maintaining a fire safety sprinkler
19 system or the cost of making a building modification to comply
20 with a life safety compliance plan is recouped by special
21 assessment or similar assessment imposed by a condominium
22 association or other entity upon the owner of a condominium
23 unit or cooperative apartment or unit, the "actual cost of
24 installation or modification" for the year that the system is
25 installed or the modification is made with respect to that unit
26 or apartment shall be the total annual amount of the special
27 assessment for each year that the assessment is paid, up to a
28 total of \$2,500 for all years; provided that nothing in this
29 sentence limits the amount of the exemption that is available
30 in subsequent years.

31 "Homestead property" under this Section includes
32 residential property that is occupied by its owner or owners as
33 his, her, or their principal dwelling place, or that is a
34 leasehold interest on which a single family residence is
35 situated, which is occupied as a residence by a person who has
36 an ownership interest therein, legal or equitable or as a

1 lessee, and on which the person is liable for the payment of
2 property taxes. "Fire safety sprinkler system" under this
3 Section means an automatic sprinkler system that meets the
4 standard for such systems established by local fire protection
5 authorities or the Office of the State Fire Marshal.

6 For purposes of this Section, "life safety compliance plan"
7 means a plan concerning public safety adopted by a unit of
8 local government that is imposed upon a building owner as an
9 alternative or supplement to any requirement concerning a fire
10 safety sprinkler system.

11 In a cooperative where an exemption has been granted, the
12 cooperative association or its management firm shall credit the
13 savings resulting from the exemption against the apportioned
14 tax liability of the owner who qualified for the exemption. Any
15 person who willfully refuses to so credit the savings shall be
16 guilty of a Class B misdemeanor.

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

20 Section 10. The Criminal Code of 1961 is amended by
21 changing Section 17A-1 as follows:

22 (720 ILCS 5/17A-1) (from Ch. 38, par. 17A-1)

23 Sec. 17A-1. Persons under deportation order; ineligible
24 for benefits. An individual against whom a United States
25 Immigration Judge has issued an order of deportation which has
26 been affirmed by the Board of Immigration Review, as well as an
27 individual who appeals such an order pending appeal, under
28 paragraph 19 of Section 241(a) of the Immigration and
29 Nationality Act relating to persecution of others on account of
30 race, religion, national origin or political opinion under the
31 direction of or in association with the Nazi government of
32 Germany or its allies, shall be ineligible for the following
33 benefits authorized by State law:

34 (a) The homestead exemptions and homestead improvement

1 exemption under Sections 15-170, 15-175, 15-176, 15-178,, and
2 15-180 of the Property Tax Code.

3 (b) Grants under the Senior Citizens and Disabled Persons
4 Property Tax Relief and Pharmaceutical Assistance Act.

5 (c) The double income tax exemption conferred upon persons
6 65 years of age or older by Section 204 of the Illinois Income
7 Tax Act.

8 (d) Grants provided by the Department on Aging.

9 (e) Reductions in vehicle registration fees under Section
10 3-806.3 of the Illinois Vehicle Code.

11 (f) Free fishing and reduced fishing license fees under
12 Sections 20-5 and 20-40 of the Fish and Aquatic Life Code.

13 (g) Tuition free courses for senior citizens under the
14 Senior Citizen Courses Act.

15 (h) Any benefits under the Illinois Public Aid Code.

16 (Source: P.A. 93-715, eff. 7-12-04.)

17 Section 90. The State Mandates Act is amended by adding
18 Section 8.29 as follows:

19 (30 ILCS 805/8.29 new)

20 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8
21 of this Act, no reimbursement by the State is required for the
22 implementation of any mandate created by this amendatory Act of
23 the 94th General Assembly.

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