

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 18-178 as follows:

6 (35 ILCS 200/18-178 new)

7 Sec. 18-178. Abatement for the residence of a surviving
8 spouse of a fallen police officer or rescue worker.

9 (a) The corporate authorities of a municipality, by
10 ordinance, may order the county clerk to abate any percentage
11 of the taxes levied by the municipality and any other taxing
12 district on each parcel of qualified residential property
13 within the corporate limits of the municipality that is owned
14 by the surviving spouse of a fallen police officer or rescue
15 worker if that property:

16 (1) was owned by the fallen police officer or rescue
17 worker or surviving spouse at the time of the police
18 officer's or rescue worker's death;

19 (2) if the surviving spouse was domiciled in the State
20 at the time of the police officer's or rescue worker's
21 death, was acquired by the surviving spouse within 2 years
22 after the death; or

23 (3) was acquired after the surviving spouse qualified
24 for an abatement for a former qualified residential
25 property, but only to the extent of the previous abatement.

26 (b) As used in this Section:

27 "Fallen police officer or rescue worker" means an
28 individual who dies:

29 (1) as a result of or in the course of employment as a
30 police officer; or

31 (2) while in the active service of a fire, rescue, or
32 emergency medical service, unless the death was the result

1 of the individual's own willful misconduct or abuse of
2 alcohol or drugs.

3 "Qualified residential property" means a parcel of real
4 property occupied by not more than 2 families that is used as
5 the principle residence by the surviving spouse.

6 "Surviving spouse" means a spouse, who has not remarried,
7 of a fallen police officer or rescue worker.

8 (c) The corporate authorities may provide, by law, for the
9 amount and duration of an abatement under this Section and for
10 any other provision necessary to carry out the provisions of
11 this Section.

12 (d) Before any abatement is awarded under this Section, the
13 county clerk must notify any affected taxing district of the
14 pending abatement.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.