



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4736

Introduced 1/4/2010, by Rep. Sidney H. Mathias

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-170

Amends the Property Tax Code. In a Section concerning the Senior Citizens Homestead Exemption, provides that in all counties (now, in counties with less than 3,000,000 inhabitants), the county board may by resolution provide that if a person has been granted a homestead exemption under this Section, the person qualifying need not reapply for the exemption. Effective immediately.

LRB096 15831 HLH 31073 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 changing
5 Section 15-170 as follows:

6 (35 ILCS 200/15-170)

7 (Text of Section before amendment by P.A. 96-339)

8 Sec. 15-170. Senior Citizens Homestead Exemption. An
9 annual homestead exemption limited, except as described here
10 with relation to cooperatives or life care facilities, to a
11 maximum reduction set forth below from the property's value, as
12 equalized or assessed by the Department, is granted for
13 property that is occupied as a residence by a person 65 years
14 of age or older who is liable for paying real estate taxes on
15 the property and is an owner of record of the property or has a
16 legal or equitable interest therein as evidenced by a written
17 instrument, except for a leasehold interest, other than a
18 leasehold interest of land on which a single family residence
19 is located, which is occupied as a residence by a person 65
20 years or older who has an ownership interest therein, legal,
21 equitable or as a lessee, and on which he or she is liable for
22 the payment of property taxes. Before taxable year 2004, the
23 maximum reduction shall be \$2,500 in counties with 3,000,000 or

1 more inhabitants and \$2,000 in all other counties. For taxable
2 years 2004 through 2005, the maximum reduction shall be \$3,000
3 in all counties. For taxable years 2006 and 2007, the maximum
4 reduction shall be \$3,500 and, for taxable years 2008 and
5 thereafter, the maximum reduction is \$4,000 in all counties.

6 For land improved with an apartment building owned and
7 operated as a cooperative, the maximum reduction from the value
8 of the property, as equalized by the Department, shall be
9 multiplied by the number of apartments or units occupied by a
10 person 65 years of age or older who is liable, by contract with
11 the owner or owners of record, for paying property taxes on the
12 property and is an owner of record of a legal or equitable
13 interest in the cooperative apartment building, other than a
14 leasehold interest. For land improved with a life care
15 facility, the maximum reduction from the value of the property,
16 as equalized by the Department, shall be multiplied by the
17 number of apartments or units occupied by persons 65 years of
18 age or older, irrespective of any legal, equitable, or
19 leasehold interest in the facility, who are liable, under a
20 contract with the owner or owners of record of the facility,
21 for paying property taxes on the property. In a cooperative or
22 a life care facility where a homestead exemption has been
23 granted, the cooperative association or the management firm of
24 the cooperative or facility shall credit the savings resulting
25 from that exemption only to the apportioned tax liability of
26 the owner or resident who qualified for the exemption. Any

1 person who willfully refuses to so credit the savings shall be
2 guilty of a Class B misdemeanor. Under this Section and
3 Sections 15-175, 15-176, and 15-177, "life care facility" means
4 a facility, as defined in Section 2 of the Life Care Facilities
5 Act, with which the applicant for the homestead exemption has a
6 life care contract as defined in that Act.

7 When a homestead exemption has been granted under this
8 Section and the person qualifying subsequently becomes a
9 resident of a facility licensed under the Assisted Living and
10 Shared Housing Act or the Nursing Home Care Act, the exemption
11 shall continue so long as the residence continues to be
12 occupied by the qualifying person's spouse if the spouse is 65
13 years of age or older, or if the residence remains unoccupied
14 but is still owned by the person qualified for the homestead
15 exemption.

16 A person who will be 65 years of age during the current
17 assessment year shall be eligible to apply for the homestead
18 exemption during that assessment year. Application shall be
19 made during the application period in effect for the county of
20 his residence.

21 Beginning with assessment year 2003, for taxes payable in
22 2004, property that is first occupied as a residence after
23 January 1 of any assessment year by a person who is eligible
24 for the senior citizens homestead exemption under this Section
25 must be granted a pro-rata exemption for the assessment year.
26 The amount of the pro-rata exemption is the exemption allowed

1 in the county under this Section divided by 365 and multiplied
2 by the number of days during the assessment year the property
3 is occupied as a residence by a person eligible for the
4 exemption under this Section. The chief county assessment
5 officer must adopt reasonable procedures to establish
6 eligibility for this pro-rata exemption.

7 The assessor or chief county assessment officer may
8 determine the eligibility of a life care facility to receive
9 the benefits provided by this Section, by affidavit,
10 application, visual inspection, questionnaire or other
11 reasonable methods in order to insure that the tax savings
12 resulting from the exemption are credited by the management
13 firm to the apportioned tax liability of each qualifying
14 resident. The assessor may request reasonable proof that the
15 management firm has so credited the exemption.

16 The chief county assessment officer of each county with
17 less than 3,000,000 inhabitants shall provide to each person
18 allowed a homestead exemption under this Section a form to
19 designate any other person to receive a duplicate of any notice
20 of delinquency in the payment of taxes assessed and levied
21 under this Code on the property of the person receiving the
22 exemption. The duplicate notice shall be in addition to the
23 notice required to be provided to the person receiving the
24 exemption, and shall be given in the manner required by this
25 Code. The person filing the request for the duplicate notice
26 shall pay a fee of \$5 to cover administrative costs to the

1 supervisor of assessments, who shall then file the executed
2 designation with the county collector. Notwithstanding any
3 other provision of this Code to the contrary, the filing of
4 such an executed designation requires the county collector to
5 provide duplicate notices as indicated by the designation. A
6 designation may be rescinded by the person who executed such
7 designation at any time, in the manner and form required by the
8 chief county assessment officer.

9 The assessor or chief county assessment officer may
10 determine the eligibility of residential property to receive
11 the homestead exemption provided by this Section by
12 application, visual inspection, questionnaire or other
13 reasonable methods. The determination shall be made in
14 accordance with guidelines established by the Department.

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

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

24 The assessor or chief county assessment officer shall
25 notify each person who qualifies for an exemption under this
26 Section that the person may also qualify for deferral of real

1 estate taxes under the Senior Citizens Real Estate Tax Deferral
2 Act. The notice shall set forth the qualifications needed for
3 deferral of real estate taxes, the address and telephone number
4 of county collector, and a statement that applications for
5 deferral of real estate taxes may be obtained from the county
6 collector.

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

10 (Source: P.A. 95-644, eff. 10-12-07; 95-876, eff. 8-21-08;
11 96-355, eff. 1-1-10.)

12 (Text of Section after amendment by P.A. 96-339)

13 Sec. 15-170. Senior Citizens Homestead Exemption. An
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16 maximum reduction set forth below from the property's value, as
17 equalized or assessed by the Department, is granted for
18 property that is occupied as a residence by a person 65 years
19 of age or older who is liable for paying real estate taxes on
20 the property and is an owner of record of the property or has a
21 legal or equitable interest therein as evidenced by a written
22 instrument, except for a leasehold interest, other than a
23 leasehold interest of land on which a single family residence
24 is located, which is occupied as a residence by a person 65
25 years or older who has an ownership interest therein, legal,

1 equitable or as a lessee, and on which he or she is liable for
2 the payment of property taxes. Before taxable year 2004, the
3 maximum reduction shall be \$2,500 in counties with 3,000,000 or
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10 operated as a cooperative, the maximum reduction from the value
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26 granted, the cooperative association or the management firm of

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7 a facility, as defined in Section 2 of the Life Care Facilities
8 Act, with which the applicant for the homestead exemption has a
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10 When a homestead exemption has been granted under this
11 Section and the person qualifying subsequently becomes a
12 resident of a facility licensed under the Assisted Living and
13 Shared Housing Act, ~~or~~ the Nursing Home Care Act, ~~or~~ the MR/DD
14 Community Care Act, the exemption shall continue so long as the
15 residence continues to be occupied by the qualifying person's
16 spouse if the spouse is 65 years of age or older, or if the
17 residence remains unoccupied but is still owned by the person
18 qualified for the homestead exemption.

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13 (Source: P.A. 95-644, eff. 10-12-07; 95-876, eff. 8-21-08;
14 96-339, eff. 7-1-10; 96-355, eff. 1-1-10; revised 9-25-09.)

15 Section 95. No acceleration or delay. Where this Act makes
16 changes in a statute that is represented in this Act by text
17 that is not yet or no longer in effect (for example, a Section
18 represented by multiple versions), the use of that text does
19 not accelerate or delay the taking effect of (i) the changes
20 made by this Act or (ii) provisions derived from any other
21 Public Act.

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.