



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4915

Introduced 1/15/2010, by Rep. Dennis M. Reboletti

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. Beginning in taxable year 2010, increases the maximum income limitation under the Senior Citizens Assessment Freeze Homestead Exemption from \$55,000 to \$75,000 for applicants who have occupied the residence for 5 years or more. Indexes the maximum income limitation to the Consumer Price Index. Effective immediately.

LRB096 15664 HLH 30900 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 15-172 as follows:

6 (35 ILCS 200/15-172)

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

8 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
9 Exemption.

10 (a) This Section may be cited as the Senior Citizens
11 Assessment Freeze Homestead Exemption.

12 (b) As used in this Section:

13 "Applicant" means an individual who has filed an
14 application under this Section.

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

19 "Base year" means the taxable year prior to the taxable
20 year for which the applicant first qualifies and applies for
21 the exemption provided that in the prior taxable year the
22 property was improved with a permanent structure that was
23 occupied as a residence by the applicant who was liable for

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

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

4 "Equalized assessed value" means the assessed value as
5 equalized by the Illinois Department of Revenue.

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

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

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

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

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

24 "Maximum income limitation" means:

25 (1) \$35,000 prior to taxable year 1999;

26 (2) \$40,000 in taxable years 1999 through 2003;

1 (3) \$45,000 in taxable years 2004 through 2005;
2 (4) \$50,000 in taxable years 2006 and 2007; and
3 (5) \$55,000 in taxable years ~~year~~ 2008 and 2009;
4 ~~thereafter.~~

5 (6) in taxable year 2010, (A) \$55,000 for applicants
6 who have occupied the residence for less than 5 years and
7 (B) \$75,000 for applicants who have occupied the residence
8 for 5 or more years; and

9 (7) in taxable year 2011 and thereafter, (A) for
10 applicants who have occupied the residence for less than 5
11 years, an amount equal to the maximum income limitation for
12 the immediately prior taxable year for applicants who have
13 occupied the residence for less than 5 years increased by
14 the lesser of (i) 2% or (ii) the percentage increase during
15 the immediately prior taxable year in the Consumer Price
16 Index for All Urban Consumers for all items published by
17 the United States Department of Labor Bureau of Labor
18 Statistics and (B) for applicants who have occupied the
19 residence for 5 or more years, an amount equal to the
20 maximum income limitation for the immediately prior
21 taxable year for applicants who have occupied the residence
22 for 5 or more years increased by the lesser of (i) 2% or
23 (ii) the percentage increase during the immediately prior
24 taxable year in the Consumer Price Index for All Urban
25 Consumers for all items published by the United States
26 Department of Labor Bureau of Labor Statistics.

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

11 "Taxable year" means the calendar year during which ad
12 valorem property taxes payable in the next succeeding year are
13 levied.

14 (c) Beginning in taxable year 1994, a senior citizens
15 assessment freeze homestead exemption is granted for real
16 property that is improved with a permanent structure that is
17 occupied as a residence by an applicant who (i) is 65 years of
18 age or older during the taxable year, (ii) has a household
19 income that does not exceed the maximum income limitation,
20 (iii) is liable for paying real property taxes on the property,
21 and (iv) is an owner of record of the property or has a legal or
22 equitable interest in the property as evidenced by a written
23 instrument. This homestead exemption shall also apply to a
24 leasehold interest in a parcel of property improved with a
25 permanent structure that is a single family residence that is
26 occupied as a residence by a person who (i) is 65 years of age

1 or older during the taxable year, (ii) has a household income
2 that does not exceed the maximum income limitation, (iii) has a
3 legal or equitable ownership interest in the property as
4 lessee, and (iv) is liable for the payment of real property
5 taxes on that property.

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

16 (1) For an applicant who has a household income of
17 \$45,000 or less, the amount of the exemption is the
18 equalized assessed value of the residence in the taxable
19 year for which application is made minus the base amount.

20 (2) For an applicant who has a household income
21 exceeding \$45,000 but not exceeding \$46,250, the amount of
22 the exemption is (i) the equalized assessed value of the
23 residence in the taxable year for which application is made
24 minus the base amount (ii) multiplied by 0.8.

25 (3) For an applicant who has a household income
26 exceeding \$46,250 but not exceeding \$47,500, the amount of

1 the exemption is (i) the equalized assessed value of the
2 residence in the taxable year for which application is made
3 minus the base amount (ii) multiplied by 0.6.

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

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

14 When the applicant is a surviving spouse of an applicant
15 for a prior year for the same residence for which an exemption
16 under this Section has been granted, the base year and base
17 amount for that residence are the same as for the applicant for
18 the prior year.

19 Each year at the time the assessment books are certified to
20 the County Clerk, the Board of Review or Board of Appeals shall
21 give to the County Clerk a list of the assessed values of
22 improvements on each parcel qualifying for this exemption that
23 were added after the base year for this parcel and that
24 increased the assessed value of the property.

25 In the case of land improved with an apartment building
26 owned and operated as a cooperative or a building that is a

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

18 When a homestead exemption has been granted under this
19 Section and an applicant then becomes a resident of a facility
20 licensed under the Assisted Living and Shared Housing Act or
21 the Nursing Home Care Act, the exemption shall be granted in
22 subsequent years so long as the residence (i) continues to be
23 occupied by the qualified applicant's spouse or (ii) if
24 remaining unoccupied, is still owned by the qualified applicant
25 for the homestead exemption.

26 Beginning January 1, 1997, when an individual dies who

1 would have qualified for an exemption under this Section, and
2 the surviving spouse does not independently qualify for this
3 exemption because of age, the exemption under this Section
4 shall be granted to the surviving spouse for the taxable year
5 preceding and the taxable year of the death, provided that,
6 except for age, the surviving spouse meets all other
7 qualifications for the granting of this exemption for those
8 years.

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

12 For taxable year 1994 only, in counties having less than
13 3,000,000 inhabitants, to receive the exemption, a person shall
14 submit an application by February 15, 1995 to the Chief County
15 Assessment Officer of the county in which the property is
16 located. In counties having 3,000,000 or more inhabitants, for
17 taxable year 1994 and all subsequent taxable years, to receive
18 the exemption, a person may submit an application to the Chief
19 County Assessment Officer of the county in which the property
20 is located during such period as may be specified by the Chief
21 County Assessment Officer. The Chief County Assessment Officer
22 in counties of 3,000,000 or more inhabitants shall annually
23 give notice of the application period by mail or by
24 publication. In counties having less than 3,000,000
25 inhabitants, beginning with taxable year 1995 and thereafter,
26 to receive the exemption, a person shall submit an application

1 by July 1 of each taxable year to the Chief County Assessment
2 Officer of the county in which the property is located. A
3 county may, by ordinance, establish a date for submission of
4 applications that is different than July 1. The applicant shall
5 submit with the application an affidavit of the applicant's
6 total household income, age, marital status (and if married the
7 name and address of the applicant's spouse, if known), and
8 principal dwelling place of members of the household on January
9 1 of the taxable year. The Department shall establish, by rule,
10 a method for verifying the accuracy of affidavits filed by
11 applicants under this Section, and the Chief County Assessment
12 Officer may conduct audits of any taxpayer claiming an
13 exemption under this Section to verify that the taxpayer is
14 eligible to receive the exemption. Each application shall
15 contain or be verified by a written declaration that it is made
16 under the penalties of perjury. A taxpayer's signing a
17 fraudulent application under this Act is perjury, as defined in
18 Section 32-2 of the Criminal Code of 1961. The applications
19 shall be clearly marked as applications for the Senior Citizens
20 Assessment Freeze Homestead Exemption and must contain a notice
21 that any taxpayer who receives the exemption is subject to an
22 audit by the Chief County Assessment Officer.

23 Notwithstanding any other provision to the contrary, in
24 counties having fewer than 3,000,000 inhabitants, if an
25 applicant fails to file the application required by this
26 Section in a timely manner and this failure to file is due to a

1 mental or physical condition sufficiently severe so as to
2 render the applicant incapable of filing the application in a
3 timely manner, the Chief County Assessment Officer may extend
4 the filing deadline for a period of 30 days after the applicant
5 regains the capability to file the application, but in no case
6 may the filing deadline be extended beyond 3 months of the
7 original filing deadline. In order to receive the extension
8 provided in this paragraph, the applicant shall provide the
9 Chief County Assessment Officer with a signed statement from
10 the applicant's physician stating the nature and extent of the
11 condition, that, in the physician's opinion, the condition was
12 so severe that it rendered the applicant incapable of filing
13 the application in a timely manner, and the date on which the
14 applicant regained the capability to file the application.

15 Beginning January 1, 1998, notwithstanding any other
16 provision to the contrary, in counties having fewer than
17 3,000,000 inhabitants, if an applicant fails to file the
18 application required by this Section in a timely manner and
19 this failure to file is due to a mental or physical condition
20 sufficiently severe so as to render the applicant incapable of
21 filing the application in a timely manner, the Chief County
22 Assessment Officer may extend the filing deadline for a period
23 of 3 months. In order to receive the extension provided in this
24 paragraph, the applicant shall provide the Chief County
25 Assessment Officer with a signed statement from the applicant's
26 physician stating the nature and extent of the condition, and

1 that, in the physician's opinion, the condition was so severe
2 that it rendered the applicant incapable of filing the
3 application in a timely manner.

4 In counties having less than 3,000,000 inhabitants, if an
5 applicant was denied an exemption in taxable year 1994 and the
6 denial occurred due to an error on the part of an assessment
7 official, or his or her agent or employee, then beginning in
8 taxable year 1997 the applicant's base year, for purposes of
9 determining the amount of the exemption, shall be 1993 rather
10 than 1994. In addition, in taxable year 1997, the applicant's
11 exemption shall also include an amount equal to (i) the amount
12 of any exemption denied to the applicant in taxable year 1995
13 as a result of using 1994, rather than 1993, as the base year,
14 (ii) the amount of any exemption denied to the applicant in
15 taxable year 1996 as a result of using 1994, rather than 1993,
16 as the base year, and (iii) the amount of the exemption
17 erroneously denied for taxable year 1994.

18 For purposes of this Section, a person who will be 65 years
19 of age during the current taxable year shall be eligible to
20 apply for the homestead exemption during that taxable year.
21 Application shall be made during the application period in
22 effect for the county of his or her residence.

23 The Chief County Assessment Officer may determine the
24 eligibility of a life care facility that qualifies as a
25 cooperative to receive the benefits provided by this Section by
26 use of an affidavit, application, visual inspection,

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

7 Except as provided in this Section, all information
8 received by the chief county assessment officer or the
9 Department from applications filed under this Section, or from
10 any investigation conducted under the provisions of this
11 Section, shall be confidential, except for official purposes or
12 pursuant to official procedures for collection of any State or
13 local tax or enforcement of any civil or criminal penalty or
14 sanction imposed by this Act or by any statute or ordinance
15 imposing a State or local tax. Any person who divulges any such
16 information in any manner, except in accordance with a proper
17 judicial order, is guilty of a Class A misdemeanor.

18 Nothing contained in this Section shall prevent the
19 Director or chief county assessment officer from publishing or
20 making available reasonable statistics concerning the
21 operation of the exemption contained in this Section in which
22 the contents of claims are grouped into aggregates in such a
23 way that information contained in any individual claim shall
24 not be disclosed.

25 (d) Each Chief County Assessment Officer shall annually
26 publish a notice of availability of the exemption provided

1 under this Section. The notice shall be published at least 60
2 days but no more than 75 days prior to the date on which the
3 application must be submitted to the Chief County Assessment
4 Officer of the county in which the property is located. The
5 notice shall appear in a newspaper of general circulation in
6 the county.

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; 96-355, eff. 1-1-10.)

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

12 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
13 Exemption.

14 (a) This Section may be cited as the Senior Citizens
15 Assessment Freeze Homestead Exemption.

16 (b) As used in this Section:

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

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

23 "Base year" means the taxable year prior to the taxable
24 year for which the applicant first qualifies and applies for
25 the exemption provided that in the prior taxable year the

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

1 thereafter until a new base year is established under the terms
2 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 applicant
10 as their principal place of residence.

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

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

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

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

26 "Maximum income limitation" means:

- 1 (1) \$35,000 prior to taxable year 1999;
2 (2) \$40,000 in taxable years 1999 through 2003;
3 (3) \$45,000 in taxable years 2004 through 2005;
4 (4) \$50,000 in taxable years 2006 and 2007; and
5 (5) \$55,000 in taxable years ~~year~~ 2008 and 2009;
6 ~~thereafter.~~

7 (6) in taxable year 2010, (A) \$55,000 for applicants
8 who have occupied the residence for less than 5 years and
9 (B) \$75,000 for applicants who have occupied the residence
10 for 5 or more years; and

11 (7) in taxable year 2011 and thereafter, (A) for
12 applicants who have occupied the residence for less than 5
13 years, an amount equal to the maximum income limitation for
14 the immediately prior taxable year for applicants who have
15 occupied the residence for less than 5 years increased by
16 the lesser of (i) 2% or (ii) the percentage increase during
17 the immediately prior taxable year in the Consumer Price
18 Index for All Urban Consumers for all items published by
19 the United States Department of Labor Bureau of Labor
20 Statistics and (B) for applicants who have occupied the
21 residence for 5 or more years, an amount equal to the
22 maximum income limitation for the immediately prior
23 taxable year for applicants who have occupied the residence
24 for 5 or more years increased by the lesser of (i) 2% or
25 (ii) the percentage increase during the immediately prior
26 taxable year in the Consumer Price Index for All Urban

1 Consumers for all items published by the United States
2 Department of Labor Bureau of Labor Statistics.

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

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

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

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

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

18 (1) For an applicant who has a household income of
19 \$45,000 or less, the amount of the exemption is the
20 equalized assessed value of the residence in the taxable
21 year for which application is made minus the base amount.

22 (2) For an applicant who has a household income
23 exceeding \$45,000 but not exceeding \$46,250, the amount of
24 the exemption is (i) the equalized assessed value of the
25 residence in the taxable year for which application is made
26 minus the base amount (ii) multiplied by 0.8.

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

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

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

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

21 Each year at the time the assessment books are certified to
22 the County Clerk, the Board of Review or Board of Appeals shall
23 give to the County Clerk a list of the assessed values of
24 improvements on each parcel qualifying for this exemption that
25 were added after the base year for this parcel and that
26 increased the assessed value of the property.

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

20 When a homestead exemption has been granted under this
21 Section and an applicant then becomes a resident of a facility
22 licensed under the Assisted Living and Shared Housing Act, ~~or~~
23 the Nursing Home Care Act, or the MR/DD Community Care Act, the
24 exemption shall be granted in subsequent years so long as the
25 residence (i) continues to be occupied by the qualified
26 applicant's spouse or (ii) if remaining unoccupied, is still

1 owned by the qualified applicant for the homestead exemption.

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

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

14 For taxable year 1994 only, in counties having less than
15 3,000,000 inhabitants, to receive the exemption, a person shall
16 submit an application by February 15, 1995 to the Chief County
17 Assessment Officer of the county in which the property is
18 located. In counties having 3,000,000 or more inhabitants, for
19 taxable year 1994 and all subsequent taxable years, to receive
20 the exemption, a person may submit an application to the Chief
21 County Assessment Officer of the county in which the property
22 is located during such period as may be specified by the Chief
23 County Assessment Officer. The Chief County Assessment Officer
24 in counties of 3,000,000 or more inhabitants shall annually
25 give notice of the application period by mail or by
26 publication. In counties having less than 3,000,000

1 inhabitants, beginning with taxable year 1995 and thereafter,
2 to receive the exemption, a person shall submit an application
3 by July 1 of each taxable year to the Chief County Assessment
4 Officer of the county in which the property is located. A
5 county may, by ordinance, establish a date for submission of
6 applications that is different than July 1. The applicant shall
7 submit with the application an affidavit of the applicant's
8 total household income, age, marital status (and if married the
9 name and address of the applicant's spouse, if known), and
10 principal dwelling place of members of the household on January
11 1 of the taxable year. The Department shall establish, by rule,
12 a method for verifying the accuracy of affidavits filed by
13 applicants under this Section, and the Chief County Assessment
14 Officer may conduct audits of any taxpayer claiming an
15 exemption under this Section to verify that the taxpayer is
16 eligible to receive the exemption. Each application shall
17 contain or be verified by a written declaration that it is made
18 under the penalties of perjury. A taxpayer's signing a
19 fraudulent application under this Act is perjury, as defined in
20 Section 32-2 of the Criminal Code of 1961. The applications
21 shall be clearly marked as applications for the Senior Citizens
22 Assessment Freeze Homestead Exemption and must contain a notice
23 that any taxpayer who receives the exemption is subject to an
24 audit by the Chief County Assessment Officer.

25 Notwithstanding any other provision to the contrary, in
26 counties having fewer than 3,000,000 inhabitants, if an

1 applicant fails to file the application required by this
2 Section in a timely manner and this failure to file is due to a
3 mental or physical condition sufficiently severe so as to
4 render the applicant incapable of filing the application in a
5 timely manner, the Chief County Assessment Officer may extend
6 the filing deadline for a period of 30 days after the applicant
7 regains the capability to file the application, but in no case
8 may the filing deadline be extended beyond 3 months of the
9 original filing deadline. In order to receive the extension
10 provided in this paragraph, the applicant shall provide the
11 Chief County Assessment Officer with a signed statement from
12 the applicant's physician stating the nature and extent of the
13 condition, that, in the physician's opinion, the condition was
14 so severe that it rendered the applicant incapable of filing
15 the application in a timely manner, and the date on which the
16 applicant regained the capability to file the application.

17 Beginning January 1, 1998, notwithstanding any other
18 provision to the contrary, in counties having fewer than
19 3,000,000 inhabitants, if an applicant fails to file the
20 application required by this Section in a timely manner and
21 this failure to file is due to a mental or physical condition
22 sufficiently severe so as to render the applicant incapable of
23 filing the application in a timely manner, the Chief County
24 Assessment Officer may extend the filing deadline for a period
25 of 3 months. In order to receive the extension provided in this
26 paragraph, the applicant shall provide the Chief County

1 Assessment Officer with a signed statement from the applicant's
2 physician stating the nature and extent of the condition, and
3 that, in the physician's opinion, the condition was so severe
4 that it rendered the applicant incapable of filing the
5 application in a timely manner.

6 In counties having less than 3,000,000 inhabitants, if an
7 applicant was denied an exemption in taxable year 1994 and the
8 denial occurred due to an error on the part of an assessment
9 official, or his or her agent or employee, then beginning in
10 taxable year 1997 the applicant's base year, for purposes of
11 determining the amount of the exemption, shall be 1993 rather
12 than 1994. In addition, in taxable year 1997, the applicant's
13 exemption shall also include an amount equal to (i) the amount
14 of any exemption denied to the applicant in taxable year 1995
15 as a result of using 1994, rather than 1993, as the base year,
16 (ii) the amount of any exemption denied to the applicant in
17 taxable year 1996 as a result of using 1994, rather than 1993,
18 as the base year, and (iii) the amount of the exemption
19 erroneously denied for taxable year 1994.

20 For purposes of this Section, a person who will be 65 years
21 of age during the current taxable year shall be eligible to
22 apply for the homestead exemption during that taxable year.
23 Application shall be made during the application period in
24 effect for the county of his or her residence.

25 The Chief County Assessment Officer may determine the
26 eligibility of a life care facility that qualifies as a

1 cooperative to receive the benefits provided by this Section by
2 use of an affidavit, application, visual inspection,
3 questionnaire, or other reasonable method in order to insure
4 that the tax savings resulting from the exemption are credited
5 by the management firm to the apportioned tax liability of each
6 qualifying resident. The Chief County Assessment Officer may
7 request reasonable proof that the management firm has so
8 credited that exemption.

9 Except as provided in this Section, all information
10 received by the chief county assessment officer or the
11 Department from applications filed under this Section, or from
12 any investigation conducted under the provisions of this
13 Section, shall be confidential, except for official purposes or
14 pursuant to official procedures for collection of any State or
15 local tax or enforcement of any civil or criminal penalty or
16 sanction imposed by this Act or by any statute or ordinance
17 imposing a State or local tax. Any person who divulges any such
18 information in any manner, except in accordance with a proper
19 judicial order, is guilty of a Class A misdemeanor.

20 Nothing contained in this Section shall prevent the
21 Director or chief county assessment officer from publishing or
22 making available reasonable statistics concerning the
23 operation of the exemption contained in this Section in which
24 the contents of claims are grouped into aggregates in such a
25 way that information contained in any individual claim shall
26 not be disclosed.

1 (d) Each Chief County Assessment Officer shall annually
2 publish a notice of availability of the exemption provided
3 under this Section. The notice shall be published at least 60
4 days but no more than 75 days prior to the date on which the
5 application must be submitted to the Chief County Assessment
6 Officer of the county in which the property is located. The
7 notice shall appear in a newspaper of general circulation in
8 the county.

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

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

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

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