



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4916

Introduced 1/15/2010, by Rep. Darlene J. Senger

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-172

Amends the Property Tax Code. Decreases the age limit to qualify for the Senior Citizens Assessment Freeze Homestead Exemption from 65 years of age to 55 years of age. Effective immediately.

LRB096 15665 HLH 30901 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 year 2008 and thereafter.

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

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

17 (c) Beginning in taxable year 1994, a senior citizens
18 assessment freeze homestead exemption is granted for real
19 property that is improved with a permanent structure that is
20 occupied as a residence by an applicant who (i) is 55 ~~65~~ years
21 of age or older during the taxable year, (ii) has a household
22 income that does not exceed the maximum income limitation,
23 (iii) is liable for paying real property taxes on the property,
24 and (iv) is an owner of record of the property or has a legal or
25 equitable interest in the property as evidenced by a written
26 instrument. This homestead exemption shall also apply to a

1 leasehold interest in a parcel of property improved with a
2 permanent structure that is a single family residence that is
3 occupied as a residence by a person who (i) is 55 ~~65~~ years of
4 age or older during the taxable year, (ii) has a household
5 income that does not exceed the maximum income limitation,
6 (iii) has a legal or equitable ownership interest in the
7 property as lessee, and (iv) is liable for the payment of real
8 property taxes on that property.

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

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

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

1 minus the base amount (ii) multiplied by 0.8.

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

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

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

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

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

1 increased the assessed value of the property.

2 In the case of land improved with an apartment building
3 owned and operated as a cooperative or a building that is a
4 life care facility that qualifies as a cooperative, the maximum
5 reduction from the equalized assessed value of the property is
6 limited to the sum of the reductions calculated for each unit
7 occupied as a residence by a person or persons (i) 55 ~~65~~ years
8 of age or older, (ii) with a household income that does not
9 exceed the maximum income limitation, (iii) who is liable, by
10 contract with the owner or owners of record, for paying real
11 property taxes on the property, and (iv) who is an owner of
12 record of a legal or equitable interest in the cooperative
13 apartment building, other than a leasehold interest. In the
14 instance of a cooperative where a homestead exemption has been
15 granted under this Section, the cooperative association or its
16 management firm shall credit the savings resulting from that
17 exemption only to the apportioned tax liability of the owner
18 who qualified for the exemption. Any person who willfully
19 refuses to credit that savings to an owner who qualifies for
20 the exemption is guilty of a Class B misdemeanor.

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

1 remaining unoccupied, is still owned by the qualified applicant
2 for the homestead exemption.

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

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

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

1 publication. In counties having less than 3,000,000
2 inhabitants, beginning with taxable year 1995 and thereafter,
3 to receive the exemption, a person shall submit an application
4 by July 1 of each taxable year to the Chief County Assessment
5 Officer of the county in which the property is located. A
6 county may, by ordinance, establish a date for submission of
7 applications that is different than July 1. The applicant shall
8 submit with the application an affidavit of the applicant's
9 total household income, age, marital status (and if married the
10 name and address of the applicant's spouse, if known), and
11 principal dwelling place of members of the household on January
12 1 of the taxable year. The Department shall establish, by rule,
13 a method for verifying the accuracy of affidavits filed by
14 applicants under this Section, and the Chief County Assessment
15 Officer may conduct audits of any taxpayer claiming an
16 exemption under this Section to verify that the taxpayer is
17 eligible to receive the exemption. Each application shall
18 contain or be verified by a written declaration that it is made
19 under the penalties of perjury. A taxpayer's signing a
20 fraudulent application under this Act is perjury, as defined in
21 Section 32-2 of the Criminal Code of 1961. The applications
22 shall be clearly marked as applications for the Senior Citizens
23 Assessment Freeze Homestead Exemption and must contain a notice
24 that any taxpayer who receives the exemption is subject to an
25 audit by the Chief County Assessment Officer.

26 Notwithstanding any other provision to the contrary, in

1 counties having fewer than 3,000,000 inhabitants, if an
2 applicant fails to file the application required by this
3 Section in a timely manner and this failure to file is due to a
4 mental or physical condition sufficiently severe so as to
5 render the applicant incapable of filing the application in a
6 timely manner, the Chief County Assessment Officer may extend
7 the filing deadline for a period of 30 days after the applicant
8 regains the capability to file the application, but in no case
9 may the filing deadline be extended beyond 3 months of the
10 original filing deadline. In order to receive the extension
11 provided in this paragraph, the applicant shall provide the
12 Chief County Assessment Officer with a signed statement from
13 the applicant's physician stating the nature and extent of the
14 condition, that, in the physician's opinion, the condition was
15 so severe that it rendered the applicant incapable of filing
16 the application in a timely manner, and the date on which the
17 applicant regained the capability to file the application.

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

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

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

21 For purposes of this Section, a person who will be 55 ~~65~~
22 years of age during the current taxable year shall be eligible
23 to apply for the homestead exemption during that taxable year.
24 Application shall be made during the application period in
25 effect for the county of his or her residence.

26 The Chief County Assessment Officer may determine the

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

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

21 Nothing contained in this Section shall prevent the
22 Director or chief county assessment officer from publishing or
23 making available reasonable statistics concerning the
24 operation of the exemption contained in this Section in which
25 the contents of claims are grouped into aggregates in such a
26 way that information contained in any individual claim shall

1 not be disclosed.

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

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

13 (Source: P.A. 95-644, eff. 10-12-07; 96-355, eff. 1-1-10.)

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

15 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
16 Exemption.

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

19 (b) As used in this Section:

20 "Applicant" means an individual who has filed an
21 application under this Section.

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

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

1 reduces the assessed value for one or more taxable years shall
2 not be considered the lowest equalized assessed value. The
3 selected year shall be the base year for taxable year 1999 and
4 thereafter until a new base year is established under the terms
5 of this paragraph.

6 "Chief County Assessment Officer" means the County
7 Assessor or Supervisor of Assessments of the county in which
8 the property is located.

9 "Equalized assessed value" means the assessed value as
10 equalized by the Illinois Department of Revenue.

11 "Household" means the applicant, the spouse of the
12 applicant, and all persons using the residence of the applicant
13 as their principal place of residence.

14 "Household income" means the combined income of the members
15 of a household for the calendar year preceding the taxable
16 year.

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

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

26 "Life care facility that qualifies as a cooperative" means

1 a facility as defined in Section 2 of the Life Care Facilities
2 Act.

3 "Maximum income limitation" means:

- 4 (1) \$35,000 prior to taxable year 1999;
- 5 (2) \$40,000 in taxable years 1999 through 2003;
- 6 (3) \$45,000 in taxable years 2004 through 2005;
- 7 (4) \$50,000 in taxable years 2006 and 2007; and
- 8 (5) \$55,000 in taxable year 2008 and thereafter.

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

19 "Taxable year" means the calendar year during which ad
20 valorem property taxes payable in the next succeeding year are
21 levied.

22 (c) Beginning in taxable year 1994, a senior citizens
23 assessment freeze homestead exemption is granted for real
24 property that is improved with a permanent structure that is
25 occupied as a residence by an applicant who (i) is 55 ~~65~~ years
26 of age or older during the taxable year, (ii) has a household

1 income that does not exceed the maximum income limitation,
2 (iii) is liable for paying real property taxes on the property,
3 and (iv) is an owner of record of the property or has a legal or
4 equitable interest in the property as evidenced by a written
5 instrument. This homestead exemption shall also apply to a
6 leasehold interest in a parcel of property improved with a
7 permanent structure that is a single family residence that is
8 occupied as a residence by a person who (i) is 55 ~~65~~ years of
9 age or older during the taxable year, (ii) has a household
10 income that does not exceed the maximum income limitation,
11 (iii) has a legal or equitable ownership interest in the
12 property as lessee, and (iv) is liable for the payment of real
13 property taxes on that property.

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

24 (1) For an applicant who has a household income of
25 \$45,000 or less, the amount of the exemption is the
26 equalized assessed value of the residence in the taxable

1 year for which application is made minus the base amount.

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

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

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

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

22 When the applicant is a surviving spouse of an applicant
23 for a prior year for the same residence for which an exemption
24 under this Section has been granted, the base year and base
25 amount for that residence are the same as for the applicant for
26 the prior year.

1 Each year at the time the assessment books are certified to
2 the County Clerk, the Board of Review or Board of Appeals shall
3 give to the County Clerk a list of the assessed values of
4 improvements on each parcel qualifying for this exemption that
5 were added after the base year for this parcel and that
6 increased the assessed value of the property.

7 In the case of land improved with an apartment building
8 owned and operated as a cooperative or a building that is a
9 life care facility that qualifies as a cooperative, the maximum
10 reduction from the equalized assessed value of the property is
11 limited to the sum of the reductions calculated for each unit
12 occupied as a residence by a person or persons (i) 55 ~~65~~ years
13 of age or older, (ii) with a household income that does not
14 exceed the maximum income limitation, (iii) who is liable, by
15 contract with the owner or owners of record, for paying real
16 property taxes on the property, and (iv) who is an owner of
17 record of a legal or equitable interest in the cooperative
18 apartment building, other than a leasehold interest. In the
19 instance of a cooperative where a homestead exemption has been
20 granted under this Section, the cooperative association or its
21 management firm shall credit the savings resulting from that
22 exemption only to the apportioned tax liability of the owner
23 who qualified for the exemption. Any person who willfully
24 refuses to credit that savings to an owner who qualifies for
25 the exemption is guilty of a Class B misdemeanor.

26 When a homestead exemption has been granted under this

1 Section and an applicant then becomes a resident of a facility
2 licensed under the Assisted Living and Shared Housing Act, ~~or~~
3 the Nursing Home Care Act, or the MR/DD Community Care Act, the
4 exemption shall be granted in subsequent years so long as the
5 residence (i) continues to be occupied by the qualified
6 applicant's spouse or (ii) if remaining unoccupied, is still
7 owned by the qualified applicant for the homestead exemption.

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

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

20 For taxable year 1994 only, in counties having less than
21 3,000,000 inhabitants, to receive the exemption, a person shall
22 submit an application by February 15, 1995 to the Chief County
23 Assessment Officer of the county in which the property is
24 located. In counties having 3,000,000 or more inhabitants, for
25 taxable year 1994 and all subsequent taxable years, to receive
26 the exemption, a person may submit an application to the Chief

1 County Assessment Officer of the county in which the property
2 is located during such period as may be specified by the Chief
3 County Assessment Officer. The Chief County Assessment Officer
4 in counties of 3,000,000 or more inhabitants shall annually
5 give notice of the application period by mail or by
6 publication. In counties having less than 3,000,000
7 inhabitants, beginning with taxable year 1995 and thereafter,
8 to receive the exemption, a person shall submit an application
9 by July 1 of each taxable year to the Chief County Assessment
10 Officer of the county in which the property is located. A
11 county may, by ordinance, establish a date for submission of
12 applications that is different than July 1. The applicant shall
13 submit with the application an affidavit of the applicant's
14 total household income, age, marital status (and if married the
15 name and address of the applicant's spouse, if known), and
16 principal dwelling place of members of the household on January
17 1 of the taxable year. The Department shall establish, by rule,
18 a method for verifying the accuracy of affidavits filed by
19 applicants under this Section, and the Chief County Assessment
20 Officer may conduct audits of any taxpayer claiming an
21 exemption under this Section to verify that the taxpayer is
22 eligible to receive the exemption. Each application shall
23 contain or be verified by a written declaration that it is made
24 under the penalties of perjury. A taxpayer's signing a
25 fraudulent application under this Act is perjury, as defined in
26 Section 32-2 of the Criminal Code of 1961. The applications

1 shall be clearly marked as applications for the Senior Citizens
2 Assessment Freeze Homestead Exemption and must contain a notice
3 that any taxpayer who receives the exemption is subject to an
4 audit by the Chief County Assessment Officer.

5 Notwithstanding any other provision to the contrary, in
6 counties having fewer than 3,000,000 inhabitants, if an
7 applicant fails to file the application required by this
8 Section in a timely manner and this failure to file is due to a
9 mental or physical condition sufficiently severe so as to
10 render the applicant incapable of filing the application in a
11 timely manner, the Chief County Assessment Officer may extend
12 the filing deadline for a period of 30 days after the applicant
13 regains the capability to file the application, but in no case
14 may the filing deadline be extended beyond 3 months of the
15 original filing deadline. In order to receive the extension
16 provided in this paragraph, the applicant shall provide the
17 Chief County Assessment Officer with a signed statement from
18 the applicant's physician stating the nature and extent of the
19 condition, that, in the physician's opinion, the condition was
20 so severe that it rendered the applicant incapable of filing
21 the application in a timely manner, and the date on which the
22 applicant regained the capability to file the application.

23 Beginning January 1, 1998, notwithstanding any other
24 provision to the contrary, in counties having fewer than
25 3,000,000 inhabitants, if an applicant fails to file the
26 application required by this Section in a timely manner and

1 this failure to file is due to a mental or physical condition
2 sufficiently severe so as to render the applicant incapable of
3 filing the application in a timely manner, the Chief County
4 Assessment Officer may extend the filing deadline for a period
5 of 3 months. In order to receive the extension provided in this
6 paragraph, the applicant shall provide the Chief County
7 Assessment Officer with a signed statement from the applicant's
8 physician stating the nature and extent of the condition, and
9 that, in the physician's opinion, the condition was so severe
10 that it rendered the applicant incapable of filing the
11 application in a timely manner.

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

26 For purposes of this Section, a person who will be 55 ~~65~~

1 years of age during the current taxable year shall be eligible
2 to apply for the homestead exemption during that taxable year.
3 Application shall be made during the application period in
4 effect for the county of his or her residence.

5 The Chief County Assessment Officer may determine the
6 eligibility of a life care facility that qualifies as a
7 cooperative to receive the benefits provided by this Section by
8 use of an affidavit, application, visual inspection,
9 questionnaire, or other reasonable method in order to insure
10 that the tax savings resulting from the exemption are credited
11 by the management firm to the apportioned tax liability of each
12 qualifying resident. The Chief County Assessment Officer may
13 request reasonable proof that the management firm has so
14 credited that exemption.

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

26 Nothing contained in this Section shall prevent the

1 Director or chief county assessment officer from publishing or
2 making available reasonable statistics concerning the
3 operation of the exemption contained in this Section in which
4 the contents of claims are grouped into aggregates in such a
5 way that information contained in any individual claim shall
6 not be disclosed.

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

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

18 (Source: P.A. 95-644, eff. 10-12-07; 96-339, eff. 7-1-10;
19 96-355, eff. 1-1-10; revised 9-25-09)

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

1 Public Act.

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.