



## 97TH GENERAL ASSEMBLY

### State of Illinois

2011 and 2012

HB3556

Introduced 2/24/2011, by Rep. Adam Brown - Sandy Cole - Jason Barickman - David Harris - Renée Kosel, et al.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-179 new  
105 ILCS 5/2-3.155 new  
30 ILCS 805/8.35 new

Amends the Property Tax Code. Requires the county clerk to abate the taxes levied by a school district on each parcel of qualified homestead property that is owned by a taxpayer who is 65 years of age or older and who had an annual household income of \$35,000 or less for the previous taxable year. Amends the School Code. Subject to appropriation, requires the State Board of Education to reimburse each school district for any revenue lost due to the property tax abatement. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB097 06208 HLH 46283 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 18-179 as follows:

6 (35 ILCS 200/18-179 new)

7 Sec. 18-179. Abatement of school district taxes for  
8 eligible senior citizens.

9 (a) The county clerk shall abate the taxes levied by a  
10 school district on each parcel of qualified homestead property  
11 that is owned by an eligible senior citizen.

12 (b) The county clerk shall establish a procedure for  
13 eligible senior citizens to apply for this abatement.

14 (c) As used in this Section:

15 "Eligible senior citizen" means a taxpayer who is 65 years  
16 of age or older and who had an annual household income of  
17 \$35,000 or less for the previous taxable year.

18 "Qualified homestead property" means a parcel of real  
19 property that:

20 (1) is occupied by not more than 2 families; and

21 (2) is used as the principal residence by an eligible  
22 senior citizen.

23 "Annual household income" has the meaning set forth under

1 Section 15-172.

2 Section 10. The School Code is amended by adding Section  
3 2-3.155 as follows:

4 (105 ILCS 5/2-3.155 new)

5 Sec. 2-3.155. Tax abatement reimbursements. The Board  
6 shall, subject to appropriation, reimburse each school  
7 district for any revenue lost due to the property tax abatement  
8 under Section 18-179 of the Property Tax Code.

9 Section 90. The State Mandates Act is amended by adding  
10 Section 8.35 as follows:

11 (30 ILCS 805/8.35 new)

12 Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8  
13 of this Act, no reimbursement by the State is required for the  
14 implementation of any mandate created by this amendatory Act of  
15 the 97th General Assembly.

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