

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

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

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

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

6 When a homestead exemption has been granted under this
7 Section and the person qualifying subsequently becomes a
8 resident of a facility licensed under the Assisted Living and
9 Shared Housing Act, the Nursing Home Care Act, the Specialized
10 Mental Health Rehabilitation Act, or the ID/DD Community Care
11 Act, the exemption shall continue so long as the residence
12 continues to be occupied by the qualifying person's spouse if
13 the spouse is 65 years of age or older, or if the residence
14 remains unoccupied but is still owned by the person qualified
15 for the homestead 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 counties with 3,000,000 or more inhabitants, beginning
16 in taxable year 2010, each taxpayer who has been granted an
17 exemption under this Section must reapply on an annual basis.
18 The chief county assessment officer shall mail the application
19 to the taxpayer. In counties with less than 3,000,000
20 inhabitants, the county board may by resolution provide that if
21 a person has been granted a homestead exemption under this
22 Section, the person qualifying need not reapply for the
23 exemption. In no event may the county board of a county with
24 less than 3,000,000 require the person to reapply more
25 frequently than every 2 years.

26 In counties with less than 3,000,000 inhabitants, if the

1 assessor or chief county assessment officer requires
2 reapplication ~~annual application~~ for verification of
3 eligibility for an exemption once granted under this Section,
4 the application shall be mailed to the taxpayer.

5 The assessor or chief county assessment officer shall
6 notify each person who qualifies for an exemption under this
7 Section that the person may also qualify for deferral of real
8 estate taxes under the Senior Citizens Real Estate Tax Deferral
9 Act. The notice shall set forth the qualifications needed for
10 deferral of real estate taxes, the address and telephone number
11 of county collector, and a statement that applications for
12 deferral of real estate taxes may be obtained from the county
13 collector.

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

17 (Source: P.A. 96-339, eff. 7-1-10; 96-355, eff. 1-1-10;
18 96-1000, eff. 7-2-10; 96-1418, eff. 8-2-10; 97-38, eff.
19 6-28-11; 97-227, eff. 1-1-12; revised 9-12-11.)

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