

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 Sections 15-168, 15-169, 15-170, and 15-172 as follows:

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption is granted to persons with disabilities in the amount
11 of \$2,000, except as provided in subsection (c), to be deducted
12 from the property's value as equalized or assessed by the
13 Department of Revenue. The person with a disability shall
14 receive the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as the primary
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of
21 record of the property or have a legal or equitable
22 interest in the property as evidenced by a written
23 instrument. In the case of a leasehold interest in

1 property, the lease must be for a single family residence.

2 A person who has a disability during the taxable year is
3 eligible to apply for this homestead exemption during that
4 taxable year. Application must be made during the application
5 period in effect for the county of residence. If a homestead
6 exemption has been granted under this Section and the person
7 awarded the exemption subsequently becomes a resident of a
8 facility licensed under the Nursing Home Care Act, the
9 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD
10 Community Care Act, or the MC/DD Act, or becomes a resident of
11 a Supportive Living Program facility as certified by a
12 Supportive Living Program Certification by the Department of
13 Healthcare and Family Services, then the exemption shall
14 continue (i) so long as the residence continues to be occupied
15 by the qualifying person's spouse or (ii) if the residence
16 remains unoccupied but is still owned by the person qualified
17 for the homestead exemption.

18 (b) For the purposes of this Section, "person with a
19 disability" means a person unable to engage in any substantial
20 gainful activity by reason of a medically determinable physical
21 or mental impairment which can be expected to result in death
22 or has lasted or can be expected to last for a continuous
23 period of not less than 12 months. Persons with disabilities
24 filing claims under this Act shall submit proof of disability
25 in such form and manner as the Department shall by rule and
26 regulation prescribe. Proof that a claimant is eligible to

1 receive disability benefits under the Federal Social Security
2 Act shall constitute proof of disability for purposes of this
3 Act. Issuance of an Illinois Person with a Disability
4 Identification Card stating that the claimant is under a Class
5 2 disability, as defined in Section 4A of the Illinois
6 Identification Card Act, shall constitute proof that the person
7 named thereon is a person with a disability for purposes of
8 this Act. A person with a disability not covered under the
9 Federal Social Security Act and not presenting an Illinois
10 Person with a Disability Identification Card stating that the
11 claimant is under a Class 2 disability shall be examined by a
12 physician designated by the Department, and his status as a
13 person with a disability determined using the same standards as
14 used by the Social Security Administration. The costs of any
15 required examination shall be borne by the claimant.

16 (c) For land improved with (i) an apartment building owned
17 and operated as a cooperative or (ii) a life care facility as
18 defined under Section 2 of the Life Care Facilities Act that is
19 considered to be a cooperative, the maximum reduction from the
20 value of the property, as equalized or assessed by the
21 Department, shall be multiplied by the number of apartments or
22 units occupied by a person with a disability. The person with a
23 disability shall receive the homestead exemption upon meeting
24 the following requirements:

25 (1) The property must be occupied as the primary
26 residence by the person with a disability.

1 (2) The person with a disability must be liable by
2 contract with the owner or owners of record for paying the
3 apportioned property taxes on the property of the
4 cooperative or life care facility. In the case of a life
5 care facility, the person with a disability must be liable
6 for paying the apportioned property taxes under a life care
7 contract as defined in Section 2 of the Life Care
8 Facilities Act.

9 (3) The person with a disability must be an owner of
10 record of a legal or equitable interest in the cooperative
11 apartment building. A leasehold interest does not meet this
12 requirement.

13 If a homestead exemption is granted under this subsection, the
14 cooperative association or management firm shall credit the
15 savings resulting from the exemption to the apportioned tax
16 liability of the qualifying person with a disability. The chief
17 county assessment officer may request reasonable proof that the
18 association or firm has properly credited the exemption. A
19 person who willfully refuses to credit an exemption to the
20 qualified person with a disability is guilty of a Class B
21 misdemeanor.

22 (d) The chief county assessment officer shall determine the
23 eligibility of property to receive the homestead exemption
24 according to guidelines established by the Department. After a
25 person has received an exemption under this Section, an annual
26 verification of eligibility for the exemption shall be mailed

1 to the taxpayer.

2 In counties with fewer than 3,000,000 inhabitants, the
3 chief county assessment officer shall provide to each person
4 granted a homestead exemption under this Section a form to
5 designate any other person to receive a duplicate of any notice
6 of delinquency in the payment of taxes assessed and levied
7 under this Code on the person's qualifying property. The
8 duplicate notice shall be in addition to the notice required to
9 be provided to the person receiving the exemption and shall be
10 given in the manner required by this Code. The person filing
11 the request for the duplicate notice shall pay an
12 administrative fee of \$5 to the chief county assessment
13 officer. The assessment officer shall then file the executed
14 designation with the county collector, who shall issue the
15 duplicate notices as indicated by the designation. A
16 designation may be rescinded by the person with a disability in
17 the manner required by the chief county assessment officer.

18 (e) A taxpayer who claims an exemption under Section 15-165
19 or 15-169 may not claim an exemption under this Section.

20 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;
21 99-180, eff. 7-29-15; revised 10-20-15.)

22 (35 ILCS 200/15-169)

23 Sec. 15-169. Homestead exemption for veterans with
24 disabilities.

25 (a) Beginning with taxable year 2007, an annual homestead

1 exemption, limited to the amounts set forth in subsections (b)
2 and (b-3), is granted for property that is used as a qualified
3 residence by a veteran with a disability.

4 (b) For taxable years prior to 2015, the amount of the
5 exemption under this Section is as follows:

6 (1) for veterans with a service-connected disability
7 of at least (i) 75% for exemptions granted in taxable years
8 2007 through 2009 and (ii) 70% for exemptions granted in
9 taxable year 2010 and each taxable year thereafter, as
10 certified by the United States Department of Veterans
11 Affairs, the annual exemption is \$5,000; and

12 (2) for veterans with a service-connected disability
13 of at least 50%, but less than (i) 75% for exemptions
14 granted in taxable years 2007 through 2009 and (ii) 70% for
15 exemptions granted in taxable year 2010 and each taxable
16 year thereafter, as certified by the United States
17 Department of Veterans Affairs, the annual exemption is
18 \$2,500.

19 (b-3) For taxable years 2015 and thereafter:

20 (1) if the veteran has a service connected disability
21 of 30% or more but less than 50%, as certified by the
22 United States Department of Veterans Affairs, then the
23 annual exemption is \$2,500;

24 (2) if the veteran has a service connected disability
25 of 50% or more but less than 70%, as certified by the
26 United States Department of Veterans Affairs, then the

1 annual exemption is \$5,000; and

2 (3) if the veteran has a service connected disability
3 of 70% or more, as certified by the United States
4 Department of Veterans Affairs, then the property is exempt
5 from taxation under this Code.

6 (b-5) If a homestead exemption is granted under this
7 Section and the person awarded the exemption subsequently
8 becomes a resident of a facility licensed under the Nursing
9 Home Care Act or a facility operated by the United States
10 Department of Veterans Affairs, or becomes a resident of a
11 Supportive Living Program facility as certified by a Supportive
12 Living Program Certification by the Department of Healthcare
13 and Family Services, then the exemption shall continue (i) so
14 long as the residence continues to be occupied by the
15 qualifying person's spouse or (ii) if the residence remains
16 unoccupied but is still owned by the person who qualified for
17 the homestead exemption.

18 (c) The tax exemption under this Section carries over to
19 the benefit of the veteran's surviving spouse as long as the
20 spouse holds the legal or beneficial title to the homestead,
21 permanently resides thereon, and does not remarry. If the
22 surviving spouse sells the property, an exemption not to exceed
23 the amount granted from the most recent ad valorem tax roll may
24 be transferred to his or her new residence as long as it is
25 used as his or her primary residence and he or she does not
26 remarry.

1 (c-1) Beginning with taxable year 2015, nothing in this
2 Section shall require the veteran to have qualified for or
3 obtained the exemption before death if the veteran was killed
4 in the line of duty.

5 (d) The exemption under this Section applies for taxable
6 year 2007 and thereafter. A taxpayer who claims an exemption
7 under Section 15-165 or 15-168 may not claim an exemption under
8 this Section.

9 (e) Each taxpayer who has been granted an exemption under
10 this Section must reapply on an annual basis. Application must
11 be made during the application period in effect for the county
12 of his or her residence. The assessor or chief county
13 assessment officer may determine the eligibility of
14 residential property to receive the homestead exemption
15 provided by this Section by application, visual inspection,
16 questionnaire, or other reasonable methods. The determination
17 must be made in accordance with guidelines established by the
18 Department.

19 (f) For the purposes of this Section:

20 "Qualified residence" means real property, but less any
21 portion of that property that is used for commercial purposes,
22 with an equalized assessed value of less than \$250,000 that is
23 the primary residence of a veteran with a disability. Property
24 rented for more than 6 months is presumed to be used for
25 commercial purposes.

26 "Veteran" means an Illinois resident who has served as a

1 member of the United States Armed Forces on active duty or
2 State active duty, a member of the Illinois National Guard, or
3 a member of the United States Reserve Forces and who has
4 received an honorable discharge.

5 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;
6 99-375, eff. 8-17-15; revised 10-9-15.)

7 (35 ILCS 200/15-170)

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
24 more inhabitants and \$2,000 in all other counties. For taxable
25 years 2004 through 2005, the maximum reduction shall be \$3,000

1 in all counties. For taxable years 2006 and 2007, the maximum
2 reduction shall be \$3,500. For taxable years 2008 through 2011,
3 the maximum reduction is \$4,000 in all counties. For taxable
4 year 2012, the maximum reduction is \$5,000 in counties with
5 3,000,000 or more inhabitants and \$4,000 in all other counties.
6 For taxable years 2013 and thereafter, the maximum reduction is
7 \$5,000 in all counties.

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

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

9 When a homestead exemption has been granted under this
10 Section and the person qualifying subsequently becomes a
11 resident of a facility licensed under the Assisted Living and
12 Shared Housing Act, the Nursing Home Care Act, the Specialized
13 Mental Health Rehabilitation Act of 2013, the ID/DD Community
14 Care Act, or the MC/DD Act, or becomes a resident of a
15 Supportive Living Program facility as certified by a Supportive
16 Living Program Certification by the Department of Healthcare
17 and Family Services, the exemption shall continue so long as
18 the residence continues to be occupied by the qualifying
19 person's spouse if the spouse is 65 years of age or older, or
20 if the residence remains unoccupied but is still owned by the
21 person qualified for the homestead exemption.

22 A person who will be 65 years of age during the current
23 assessment year shall be eligible to apply for the homestead
24 exemption during that assessment year. Application shall be
25 made during the application period in effect for the county of
26 his residence.

1 Beginning with assessment year 2003, for taxes payable in
2 2004, property that is first occupied as a residence after
3 January 1 of any assessment year by a person who is eligible
4 for the senior citizens homestead exemption under this Section
5 must be granted a pro-rata exemption for the assessment year.
6 The amount of the pro-rata exemption is the exemption allowed
7 in the county under this Section divided by 365 and multiplied
8 by the number of days during the assessment year the property
9 is occupied as a residence by a person eligible for the
10 exemption under this Section. The chief county assessment
11 officer must adopt reasonable procedures to establish
12 eligibility for this pro-rata exemption.

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

22 The chief county assessment officer of each county with
23 less than 3,000,000 inhabitants shall provide to each person
24 allowed a homestead exemption under this Section a form to
25 designate any other person to receive a duplicate of any notice
26 of delinquency in the payment of taxes assessed and levied

1 under this Code on the property of the person receiving the
2 exemption. The duplicate notice shall be in addition to the
3 notice required to be provided to the person receiving the
4 exemption, and shall be given in the manner required by this
5 Code. The person filing the request for the duplicate notice
6 shall pay a fee of \$5 to cover administrative costs to the
7 supervisor of assessments, who shall then file the executed
8 designation with the county collector. Notwithstanding any
9 other provision of this Code to the contrary, the filing of
10 such an executed designation requires the county collector to
11 provide duplicate notices as indicated by the designation. A
12 designation may be rescinded by the person who executed such
13 designation at any time, in the manner and form required by the
14 chief county assessment officer.

15 The assessor or chief county assessment officer may
16 determine the eligibility of residential property to receive
17 the homestead exemption provided by this Section by
18 application, visual inspection, questionnaire or other
19 reasonable methods. The determination shall be made in
20 accordance with guidelines established by the Department.

21 In counties with 3,000,000 or more inhabitants, beginning
22 in taxable year 2010, each taxpayer who has been granted an
23 exemption under this Section must reapply on an annual basis.
24 The chief county assessment officer shall mail the application
25 to the taxpayer. In counties with less than 3,000,000
26 inhabitants, the county board may by resolution provide that if

1 a person has been granted a homestead exemption under this
2 Section, the person qualifying need not reapply for the
3 exemption.

4 In counties with less than 3,000,000 inhabitants, if the
5 assessor or chief county assessment officer requires annual
6 application for verification of eligibility for an exemption
7 once granted under this Section, the application shall be
8 mailed to the taxpayer.

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

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

21 (Source: P.A. 98-7, eff. 4-23-13; 98-104, eff. 7-22-13; 98-756,
22 eff. 7-16-14; 99-180, eff. 7-29-15.)

23 (35 ILCS 200/15-172)

24 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
25 Exemption.

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

3 (b) As used in this Section:

4 "Applicant" means an individual who has filed an
5 application under this Section.

6 "Base amount" means the base year equalized assessed value
7 of the residence plus the first year's equalized assessed value
8 of any added improvements which increased the assessed value of
9 the residence after the base year.

10 "Base year" means the taxable year prior to the taxable
11 year for which the applicant first qualifies and applies for
12 the exemption provided that in the prior taxable year the
13 property was improved with a permanent structure that was
14 occupied as a residence by the applicant who was liable for
15 paying real property taxes on the property and who was either
16 (i) an owner of record of the property or had legal or
17 equitable interest in the property as evidenced by a written
18 instrument or (ii) had a legal or equitable interest as a
19 lessee in the parcel of property that was single family
20 residence. If in any subsequent taxable year for which the
21 applicant applies and qualifies for the exemption the equalized
22 assessed value of the residence is less than the equalized
23 assessed value in the existing base year (provided that such
24 equalized assessed value is not based on an assessed value that
25 results from a temporary irregularity in the property that
26 reduces the assessed value for one or more taxable years), then

1 that subsequent taxable year shall become the base year until a
2 new base year is established under the terms of this paragraph.
3 For taxable year 1999 only, the Chief County Assessment Officer
4 shall review (i) all taxable years for which the applicant
5 applied and qualified for the exemption and (ii) the existing
6 base year. The assessment officer shall select as the new base
7 year the year with the lowest equalized assessed value. An
8 equalized assessed value that is based on an assessed value
9 that results from a temporary irregularity in the property that
10 reduces the assessed value for one or more taxable years shall
11 not be considered the lowest equalized assessed value. The
12 selected year shall be the base year for taxable year 1999 and
13 thereafter until a new base year is established under the terms
14 of this paragraph.

15 "Chief County Assessment Officer" means the County
16 Assessor or Supervisor of Assessments of the county in which
17 the property is located.

18 "Equalized assessed value" means the assessed value as
19 equalized by the Illinois Department of Revenue.

20 "Household" means the applicant, the spouse of the
21 applicant, and all persons using the residence of the applicant
22 as their principal place of residence.

23 "Household income" means the combined income of the members
24 of a household for the calendar year preceding the taxable
25 year.

26 "Income" has the same meaning as provided in Section 3.07

1 of the Senior Citizens and Persons with Disabilities Property
2 Tax Relief Act, except that, beginning in assessment year 2001,
3 "income" does not include veteran's benefits.

4 "Internal Revenue Code of 1986" means the United States
5 Internal Revenue Code of 1986 or any successor law or laws
6 relating to federal income taxes in effect for the year
7 preceding the taxable year.

8 "Life care facility that qualifies as a cooperative" means
9 a facility as defined in Section 2 of the Life Care Facilities
10 Act.

11 "Maximum income limitation" means:

- 12 (1) \$35,000 prior to taxable year 1999;
- 13 (2) \$40,000 in taxable years 1999 through 2003;
- 14 (3) \$45,000 in taxable years 2004 through 2005;
- 15 (4) \$50,000 in taxable years 2006 and 2007; and
- 16 (5) \$55,000 in taxable year 2008 and thereafter.

17 "Residence" means the principal dwelling place and
18 appurtenant structures used for residential purposes in this
19 State occupied on January 1 of the taxable year by a household
20 and so much of the surrounding land, constituting the parcel
21 upon which the dwelling place is situated, as is used for
22 residential purposes. If the Chief County Assessment Officer
23 has established a specific legal description for a portion of
24 property constituting the residence, then that portion of
25 property shall be deemed the residence for the purposes of this
26 Section.

1 "Taxable year" means the calendar year during which ad
2 valorem property taxes payable in the next succeeding year are
3 levied.

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

22 In counties of 3,000,000 or more inhabitants, the amount of
23 the exemption for all taxable years is the equalized assessed
24 value of the residence in the taxable year for which
25 application is made minus the base amount. In all other
26 counties, the amount of the exemption is as follows: (i)

1 through taxable year 2005 and for taxable year 2007 and
2 thereafter, the amount of this exemption shall be the equalized
3 assessed value of the residence in the taxable year for which
4 application is made minus the base amount; and (ii) for taxable
5 year 2006, the amount of the exemption is as follows:

6 (1) For an applicant who has a household income of
7 \$45,000 or less, the amount of the exemption is the
8 equalized assessed value of the residence in the taxable
9 year for which application is made minus the base amount.

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

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

20 (4) For an applicant who has a household income
21 exceeding \$47,500 but not exceeding \$48,750, 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 0.4.

25 (5) For an applicant who has a household income
26 exceeding \$48,750 but not exceeding \$50,000, 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 0.2.

4 When the applicant is a surviving spouse of an applicant
5 for a prior year for the same residence for which an exemption
6 under this Section has been granted, the base year and base
7 amount for that residence are the same as for the applicant for
8 the prior year.

9 Each year at the time the assessment books are certified to
10 the County Clerk, the Board of Review or Board of Appeals shall
11 give to the County Clerk a list of the assessed values of
12 improvements on each parcel qualifying for this exemption that
13 were added after the base year for this parcel and that
14 increased the assessed value of the property.

15 In the case of land improved with an apartment building
16 owned and operated as a cooperative or a building that is a
17 life care facility that qualifies as a cooperative, the maximum
18 reduction from the equalized assessed value of the property is
19 limited to the sum of the reductions calculated for each unit
20 occupied as a residence by a person or persons (i) 65 years of
21 age or older, (ii) with a household income that does not exceed
22 the maximum income limitation, (iii) who is liable, by contract
23 with the owner or owners of record, for paying real property
24 taxes on the property, and (iv) who is an owner of record of a
25 legal or equitable interest in the cooperative apartment
26 building, other than a leasehold interest. In the instance of a

1 cooperative where a homestead exemption has been granted under
2 this Section, the cooperative association or its management
3 firm shall credit the savings resulting from that exemption
4 only to the apportioned tax liability of the owner who
5 qualified for the exemption. Any person who willfully refuses
6 to credit that savings to an owner who qualifies for the
7 exemption is guilty of a Class B misdemeanor.

8 When a homestead exemption has been granted under this
9 Section and an applicant then becomes a resident of a facility
10 licensed under the Assisted Living and Shared Housing Act, the
11 Nursing Home Care Act, the Specialized Mental Health
12 Rehabilitation Act of 2013, the ID/DD Community Care Act, or
13 the MC/DD Act, or becomes a resident of a Supportive Living
14 Program facility as certified by a Supportive Living Program
15 Certification by the Department of Healthcare and Family
16 Services, the exemption shall be granted in subsequent years so
17 long as the residence (i) continues to be occupied by the
18 qualified applicant's spouse or (ii) if remaining unoccupied,
19 is still owned by the qualified applicant for the homestead
20 exemption.

21 Beginning January 1, 1997, when an individual dies who
22 would have qualified for an exemption under this Section, and
23 the surviving spouse does not independently qualify for this
24 exemption because of age, the exemption under this Section
25 shall be granted to the surviving spouse for the taxable year
26 preceding and the taxable year of the death, provided that,

1 except for age, the surviving spouse meets all other
2 qualifications for the granting of this exemption for those
3 years.

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

7 For taxable year 1994 only, in counties having less than
8 3,000,000 inhabitants, to receive the exemption, a person shall
9 submit an application by February 15, 1995 to the Chief County
10 Assessment Officer of the county in which the property is
11 located. In counties having 3,000,000 or more inhabitants, for
12 taxable year 1994 and all subsequent taxable years, to receive
13 the exemption, a person may submit an application to the Chief
14 County Assessment Officer of the county in which the property
15 is located during such period as may be specified by the Chief
16 County Assessment Officer. The Chief County Assessment Officer
17 in counties of 3,000,000 or more inhabitants shall annually
18 give notice of the application period by mail or by
19 publication. In counties having less than 3,000,000
20 inhabitants, beginning with taxable year 1995 and thereafter,
21 to receive the exemption, a person shall submit an application
22 by July 1 of each taxable year to the Chief County Assessment
23 Officer of the county in which the property is located. A
24 county may, by ordinance, establish a date for submission of
25 applications that is different than July 1. The applicant shall
26 submit with the application an affidavit of the applicant's

1 total household income, age, marital status (and if married the
2 name and address of the applicant's spouse, if known), and
3 principal dwelling place of members of the household on January
4 1 of the taxable year. The Department shall establish, by rule,
5 a method for verifying the accuracy of affidavits filed by
6 applicants under this Section, and the Chief County Assessment
7 Officer may conduct audits of any taxpayer claiming an
8 exemption under this Section to verify that the taxpayer is
9 eligible to receive the exemption. Each application shall
10 contain or be verified by a written declaration that it is made
11 under the penalties of perjury. A taxpayer's signing a
12 fraudulent application under this Act is perjury, as defined in
13 Section 32-2 of the Criminal Code of 2012. The applications
14 shall be clearly marked as applications for the Senior Citizens
15 Assessment Freeze Homestead Exemption and must contain a notice
16 that any taxpayer who receives the exemption is subject to an
17 audit by the Chief County Assessment Officer.

18 Notwithstanding any other provision to the contrary, in
19 counties having fewer than 3,000,000 inhabitants, if an
20 applicant fails to file the application required by this
21 Section in a timely manner and this failure to file is due to a
22 mental or physical condition sufficiently severe so as to
23 render the applicant incapable of filing the application in a
24 timely manner, the Chief County Assessment Officer may extend
25 the filing deadline for a period of 30 days after the applicant
26 regains the capability to file the application, but in no case

1 may the filing deadline be extended beyond 3 months of the
2 original filing deadline. In order to receive the extension
3 provided in this paragraph, the applicant shall provide the
4 Chief County Assessment Officer with a signed statement from
5 the applicant's physician stating the nature and extent of the
6 condition, that, in the physician's opinion, the condition was
7 so severe that it rendered the applicant incapable of filing
8 the application in a timely manner, and the date on which the
9 applicant regained the capability to file the application.

10 Beginning January 1, 1998, notwithstanding any other
11 provision to the contrary, in counties having fewer than
12 3,000,000 inhabitants, if an applicant fails to file the
13 application required by this Section in a timely manner and
14 this failure to file is due to a mental or physical condition
15 sufficiently severe so as to render the applicant incapable of
16 filing the application in a timely manner, the Chief County
17 Assessment Officer may extend the filing deadline for a period
18 of 3 months. In order to receive the extension provided in this
19 paragraph, the applicant shall provide the Chief County
20 Assessment Officer with a signed statement from the applicant's
21 physician stating the nature and extent of the condition, and
22 that, in the physician's opinion, the condition was so severe
23 that it rendered the applicant incapable of filing the
24 application in a timely manner.

25 In counties having less than 3,000,000 inhabitants, if an
26 applicant was denied an exemption in taxable year 1994 and the

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

13 For purposes of this Section, a person who will be 65 years
14 of age during the current taxable year shall be eligible to
15 apply for the homestead exemption during that taxable year.
16 Application shall be made during the application period in
17 effect for the county of his or her residence.

18 The Chief County Assessment Officer may determine the
19 eligibility of a life care facility that qualifies as a
20 cooperative to receive the benefits provided by this Section by
21 use of an affidavit, application, visual inspection,
22 questionnaire, or other reasonable method in order to insure
23 that the tax savings resulting from the exemption are credited
24 by the management firm to the apportioned tax liability of each
25 qualifying resident. The Chief County Assessment Officer may
26 request reasonable proof that the management firm has so

1 credited that exemption.

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

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

20 (d) Each Chief County Assessment Officer shall annually
21 publish a notice of availability of the exemption provided
22 under this Section. The notice shall be published at least 60
23 days but no more than 75 days prior to the date on which the
24 application must be submitted to the Chief County Assessment
25 Officer of the county in which the property is located. The
26 notice shall appear in a newspaper of general circulation in

1 the county.

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

5 (Source: P.A. 98-104, eff. 7-22-13; 99-143, eff. 7-27-15;
6 99-180, eff. 7-29-15; revised 10-21-15.)

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.