

1 AN ACT to amend the Property Tax Code by changing Section
2 15-170.

3 Be it enacted by the People of the State of Illinois,
4 represented in the General Assembly:

5 Section 5. The Property Tax Code is amended by changing
6 Section 15-170 as follows:

7 (35 ILCS 200/15-170)

8 Sec. 15-170. Senior Citizens and Disabled Persons
9 Homestead Exemption. An annual homestead exemption limited,
10 except as described here with relation to cooperatives, to a
11 maximum reduction set forth below from the property's value,
12 as equalized or assessed by the Department, is granted for
13 property that is occupied as a residence by a person 65
14 years of age or older or, for taxable years 2001 and
15 thereafter, a disabled person who is liable for paying real
16 estate taxes on the property and is an owner of record of the
17 property or has a legal or equitable interest therein as
18 evidenced by a written instrument, except for a leasehold
19 interest, other than a leasehold interest of land on which a
20 single family residence is located, which is occupied as a
21 residence by a person 65 years or older or, for taxable years
22 2001 and thereafter, a disabled person who has an ownership
23 interest therein, legal, equitable or as a lessee, and on
24 which he or she is liable for the payment of property taxes.
25 The maximum reduction shall be \$2,500 in counties with
26 3,000,000 or more inhabitants and \$2,000 in all other
27 counties. For land improved with an apartment building owned
28 and operated as a cooperative or a building which is a life
29 care facility which shall be considered to be a cooperative,
30 the maximum reduction from the value of the property, as
31 equalized by the Department, shall be multiplied by the

1 number of apartments or units occupied by a person 65 years
2 of age or older or, for taxable years 2001 and thereafter, a
3 disabled person who is liable, by contract with the owner or
4 owners of record, for paying property taxes on the property
5 and is an owner of record of a legal or equitable interest in
6 the cooperative apartment building, other than a leasehold
7 interest. In a cooperative where a homestead exemption has
8 been granted, the cooperative association or its management
9 firm shall credit the savings resulting from that exemption
10 only to the apportioned tax liability of the owner who
11 qualified for the exemption. Any person who willfully
12 refuses to so credit the savings shall be guilty of a Class B
13 misdemeanor. Under this Section and Section 15-175, "life
14 care facility" means a facility as defined in Section 2 of
15 the Life Care Facilities Act, with which the applicant for
16 the homestead exemption has a life care contract as defined
17 in that Act, which requires the applicant to pay property
18 taxes.

19 When a homestead exemption has been granted under this
20 Section and the person qualifying subsequently becomes a
21 resident of a facility licensed under the Nursing Home Care
22 Act, the exemption shall continue so long as the residence
23 continues to be occupied by the qualifying person's spouse if
24 the spouse is 65 years of age or older or, for taxable years
25 2001 and thereafter, disabled, or if the residence remains
26 unoccupied but is still owned by the person qualified for the
27 homestead exemption.

28 A person who will be 65 years of age or, for taxable
29 years 2001 and thereafter, who becomes disabled during the
30 current assessment year shall be eligible to apply for the
31 homestead exemption during that assessment year. Application
32 shall be made during the application period in effect for the
33 county of his residence.

34 The assessor or chief county assessment officer may

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

9 The chief county assessment officer of each county with
10 less than 3,000,000 inhabitants shall provide to each person
11 allowed a homestead exemption under this Section a form to
12 designate any other person to receive a duplicate of any
13 notice of delinquency in the payment of taxes assessed and
14 levied under this Code on the property of the person
15 receiving the exemption. The duplicate notice shall be in
16 addition to the notice required to be provided to the person
17 receiving the exemption, and shall be given in the manner
18 required by this Code. The person filing the request for the
19 duplicate notice shall pay a fee of \$5 to cover
20 administrative costs to the supervisor of assessments, who
21 shall then file the executed designation with the county
22 collector. Notwithstanding any other provision of this Code
23 to the contrary, the filing of such an executed designation
24 requires the county collector to provide duplicate notices as
25 indicated by the designation. A designation may be rescinded
26 by the person who executed such designation at any time, in
27 the manner and form required by the chief county assessment
28 officer.

29 The assessor or chief county assessment officer may
30 determine the eligibility of residential property to receive
31 the homestead exemption provided by this Section by
32 application, visual inspection, questionnaire or other
33 reasonable methods. The determination shall be made in
34 accordance with guidelines established by the Department.

1 In counties with less than 3,000,000 inhabitants, the
2 county board may by resolution provide that if a person has
3 been granted a homestead exemption under this Section, the
4 person qualifying need not reapply for the exemption.

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

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

19 For purposes of this Section, "disabled person" has the
20 same meaning as in Section 3.14 of the Senior Citizens and
21 Disabled Persons Property Tax Relief and Pharmaceutical
22 Assistance Act.

23 (Source: P.A. 89-412, eff. 11-17-95; 90-471, eff. 8-17-97.)

24 Section 90. The State Mandates Act is amended by adding
25 Section 8.25 as follows:

26 (30 ILCS 805/8.25 new)

27 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6
28 and 8 of this Act, no reimbursement by the State is required
29 for the implementation of any mandate created by this
30 amendatory Act of the 92nd General Assembly.

31 Section 99. Effective date. This Act takes effect upon

1 becoming law.