

1 AN ACT concerning taxes.

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 15-170, 20-15, and 21-30 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, to a maximum reduction set
10 forth below from the property's value, as equalized or
11 assessed by the Department, is granted for property that is
12 occupied as a residence by a person 65 years of age or older
13 who is liable for paying real estate taxes on the property
14 and is an owner of record of the property or has a legal or
15 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
21 for the payment of property taxes. The maximum reduction
22 shall be \$2,500 in counties with 3,000,000 or more
23 inhabitants and \$2,000 in all other counties. For land
24 improved with an apartment building owned and operated as a
25 cooperative or a building which is a life care facility which
26 shall be considered to be a cooperative, the maximum
27 reduction from the value of the property, as equalized by the
28 Department, shall be multiplied by the number of apartments
29 or units occupied by a person 65 years of age or older who is
30 liable, by contract with the owner or owners of record, for
31 paying property taxes on the property and is an owner of

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

14 When a homestead exemption has been granted under this
15 Section and the person qualifying subsequently becomes a
16 resident of a facility licensed under the Nursing Home Care
17 Act, the exemption shall continue so long as the residence
18 continues to be occupied by the qualifying person's spouse if
19 the spouse is 65 years of age or older, or if the residence
20 remains unoccupied but is still owned by the person qualified
21 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
26 of his residence.

27 The assessor or chief county assessment officer may
28 determine the eligibility of a life care facility to receive
29 the benefits provided by this Section, by affidavit,
30 application, visual inspection, questionnaire or other
31 reasonable methods in order to insure that the tax savings
32 resulting from the exemption are credited by the management
33 firm to the apportioned tax liability of each qualifying
34 resident. The assessor may request reasonable proof that the

1 management firm has so credited the exemption.

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

22 The assessor or chief county assessment officer may
23 determine the eligibility of residential property to receive
24 the homestead exemption provided by this Section by
25 application, visual inspection, questionnaire or other
26 reasonable methods. The determination shall be made in
27 accordance with guidelines established by the Department.

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

32 In counties with less than 3,000,000 inhabitants, if the
33 assessor or chief county assessment officer requires annual
34 application for verification of eligibility for an exemption

1 once granted under this Section, the application shall be
2 mailed to the taxpayer.

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

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

13 (35 ILCS 200/20-15)

14 Sec. 20-15. Information on bill or separate statement.
15 There shall be printed on each bill, or on a separate slip
16 which shall be mailed with the bill:

17 (a) a statement itemizing the rate at which taxes
18 have been extended for each of the taxing districts in
19 the county in whose district the property is located, and
20 in those counties utilizing electronic data processing
21 equipment the dollar amount of tax due from the person
22 assessed allocable to each of those taxing districts,
23 including a separate statement of the dollar amount of
24 tax due which is allocable to a tax levied under the
25 Illinois Local Library Act or to any other tax levied by
26 a municipality or township for public library purposes,

27 (b) a separate statement for each of the taxing
28 districts of the dollar amount of tax due which is
29 allocable to a tax levied under the Illinois Pension Code
30 or to any other tax levied by a municipality or township
31 for public pension or retirement purposes,

32 (c) the total tax rate,

33 (d) the total amount of tax due, and

1 (d-5) the amount of any delinquent tax due on the
2 property, and

3 (e) the amount by which the total tax and the tax
4 allocable to each taxing district differs from the
5 taxpayer's last prior tax bill.

6 The county treasurer shall ensure that only those taxing
7 districts in which a parcel of property is located shall be
8 listed on the bill for that property.

9 In all counties the statement shall also provide:

10 (1) the property index number or other suitable
11 description,

12 (2) the assessment of the property,

13 (3) the equalization factors imposed by the county
14 and by the Department, and

15 (4) the equalized assessment resulting from the
16 application of the equalization factors to the basic
17 assessment.

18 In all counties which do not classify property for
19 purposes of taxation, for property on which a single family
20 residence is situated the statement shall also include a
21 statement to reflect the fair cash value determined for the
22 property. In all counties which classify property for
23 purposes of taxation in accordance with Section 4 of Article
24 IX of the Illinois Constitution, for parcels of residential
25 property in the lowest assessment classification the
26 statement shall also include a statement to reflect the fair
27 cash value determined for the property.

28 In all counties, the statement shall include information
29 that certain taxpayers may be eligible for the Senior
30 Citizens and Disabled Persons Property Tax Relief and
31 Pharmaceutical Assistance Act and that applications are
32 available from the Illinois Department of Revenue.

33 In counties which use the estimated or accelerated
34 billing methods, these statements shall only be provided with

1 the final installment of taxes due. The provisions of this
 2 Section create a mandatory statutory duty. They are not
 3 merely directory or discretionary. The failure or neglect of
 4 the collector to mail the bill, or the failure of the
 5 taxpayer to receive the bill, shall not affect the validity
 6 of any tax, or the liability for the payment of any tax.

7 (Source: P.A. 91-699, eff. 1-1-01.)

8 (35 ILCS 200/21-30)

9 Sec. 21-30. Accelerated billing. Except as provided in
 10 this Section and Section 21-40, in counties with 3,000,000 or
 11 more inhabitants, by January 31 annually, estimated tax bills
 12 setting out the first installment of property taxes for the
 13 preceding year, payable in that year, shall be prepared and
 14 mailed. The first installment of taxes on the estimated tax
 15 bills shall be computed at 50% of the total of the amount of
 16 property taxes actually owed in each--tax--bill--for the
 17 preceding year, taking into consideration any reductions
 18 approved by the board of review, the Property Tax Appeal
 19 Board, or a court by December 31 of the preceding year as a
 20 result of appeals or for any other reason. By June 30
 21 annually, actual tax bills shall be prepared and mailed.
 22 These bills shall set out total taxes due and the amount of
 23 estimated taxes billed in the first installment, and shall
 24 state the balance of taxes due for that year as represented
 25 by the sum derived from subtracting the amount of the first
 26 installment from the total taxes due for that year.

27 The county board may provide by ordinance, in counties
 28 with 3,000,000 or more inhabitants, for taxes to be paid in 4
 29 installments. For the levy year for which the ordinance is
 30 first effective and each subsequent year, estimated tax bills
 31 setting out the first, second, and third installment of taxes
 32 for the preceding year, payable in that year, shall be
 33 prepared and mailed not later than the date specified by

1 ordinance. Each installment on estimated tax bills shall be
2 computed at 25% of the total of each tax bill for the
3 preceding year. By the date specified in the ordinance,
4 actual tax bills shall be prepared and mailed. These bills
5 shall set out total taxes due and the amount of estimated
6 taxes billed in the first, second, and third installments and
7 shall state the balance of taxes due for that year as
8 represented by the sum derived from subtracting the amount of
9 the estimated installments from the total taxes due for that
10 year.

11 The county board of any county with less than 3,000,000
12 inhabitants may, by ordinance or resolution, adopt an
13 accelerated method of tax billing. The county board may
14 subsequently rescind the ordinance or resolution and revert
15 to the method otherwise provided for in this Code.

16 Taxes levied on homestead property in which a member of
17 the National Guard or reserves of the armed forces of the
18 United States who was called to active duty on or after
19 August 1, 1990, and who has an ownership interest shall not
20 be deemed delinquent and no interest shall accrue or be
21 charged as a penalty on such taxes due and payable in 1991 or
22 1992 until one year after that member returns to civilian
23 status.

24 (Source: P.A. 87-17; 87-340; 87-895; 88-455.)

25 Section 99. Effective date. This Act takes effect
26 January 1, 2002.