

**LEGISLATION AND INTERGOVERNMENTAL RELATIONS COMMITTEE**  
**PROPOSED SUBSTITUTE – ITEM #19-2292**  
**PROPOSED RESOLUTION**  
**04/24/2019**

**URGING THE ILLINOIS GENERAL ASSEMBLY TO AMEND THE PROPERTY TAX CODE REGARDING THE SENIOR CITIZENS HOMESTEAD EXEMPTION**

**WHEREAS**, Cook County senior homeowners may reduce their tax bills by hundreds or even thousands of dollars a year by taking advantage of the Senior Citizens Homestead Exemption; and

**WHEREAS**, the Senior Citizens Homestead Exemption reduces the Equalized Assessed Value (EAV) of a home, which is multiplied by the tax rate to determine a homeowner's tax bill; and

**WHEREAS**, to receive the Senior Citizens Homestead Exemption, an applicant must have owned and occupied the property as of January 1 and must have been 65 years of age or older during the tax year in question; and

**WHEREAS**, under current state law, senior citizen homeowners must re-apply for the Senior Citizens Homestead Exemption every year; and

**WHEREAS**, the Illinois General Assembly is currently considering various legislative proposals to eliminate the need for qualifying senior homeowners already granted the Seniors Citizens Homestead Exemption to reapply annually for the Senior Citizens Homestead Exemption; and

**WHEREAS**, The Cook County Treasurer's office reported thousands of taxpayers who had previously received a senior exemption didn't renew this year and, countywide, seniors can save an average of ~~\$300~~ \$772 a year in property taxes with the exemption; and

**WHEREAS**, it is in the best interest of Cook County senior homeowners for the Cook County Board of Commissioners to support efforts by the Illinois General Assembly to streamline and simplify the Senior Citizens Homestead Exemption process; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Cook County Board of Commissioners does hereby urge the Illinois General Assembly to amend the Property Tax Code regarding the Senior Citizens Homestead Exemption and eliminate the necessity of senior homeowners to apply annually for the exemption; and

**BE IT FURTHER RESOLVED**, that a suitable copy of this Resolution be tendered to the Speaker of the Illinois House of Representatives, the President of the Illinois Senate and the Governor of Illinois.