

CHAPTER 9
SENIOR CITIZEN PROPERTY TAX RELIEF

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1-9-1: DEFINITIONS

HOUSEHOLD A senior citizen hereunder or a senior citizen and his spouse living together in the same residence, regardless of whether other family members also reside therein.

HOUSEHOLD INCOME The combined income of the members of a household.

INCOME Adjusted gross income, properly reportable for Federal income tax purposes under the provisions of the U.S. Internal Revenue Code, modified by adding thereto the sum of the following amounts to the extent deducted or excluded from gross income in the computation of adjusted gross income: An amount equal to all amounts paid or accrued as interest or dividends during the taxable year;

- A. An amount equal to fifty percent (50%) of the excess of net long-term capital gain over the net short-term capital loss for the taxable year.
- B. An amount equal to all amounts received during the taxable year as an annuity under an annuity, endowment, or life insurance contract or under any other contract or agreement.
- C. An amount equal to all amounts received as income from tax exempt obligations of Federal, State, or local governments or governmental agencies and any other tax-**exempt** income under the U.S. Internal Revenue Code.
- D. An amount equal to the amount of benefits paid under the Federal Social Security Act during the taxable year.
- E. An amount equal to the amount of benefits paid under the Railroad Retirement Act during the taxable year.
- F. An amount equal to the total amount of cash public assistance payments received from any governmental agency during the taxable year.
- G. An amount equal to the amount of unemployment compensation benefits received during the taxable year.

REAL ESTATE Ad valorem real estate property taxes levied against a **PROPERTY TAX** residence, but does not include special assessments, interest or water and sewer and other user charges.

RESIDENCE The principal dwelling place in the Village occupied by a senior citizen or senior citizen's household, and includes single-family homes and personally owned

apartment, townhouse, and condominium units, but not apartment, townhouse and condominium buildings. (Ord. 79-561-8)

SENIOR CITIZEN

Any individual who is:

- A. The owner of and residing in a single-family residence or individual apartment, condominium, or townhome unit in the Village upon which he or she is legally obligated to pay real estate property taxes.
- B. Of the age of sixty-five (65) years or older. (Ord. 82-701-8)
- C. Whose household income as defined herein does not exceed the total maximum social security benefits allowed to be collected. (Ord. 97-1490-14, eff. 5/12/97)

1-9-2: RELIEF GRANT TO SENIOR CITIZENS

Any senior citizen, as defined herein, whose household is liable for payment of real estate property taxes is entitled to a grant pursuant to this Section, which grant will be in an amount equal to that portion of his or her real estate property tax which was levied by and on behalf of the Village. If the senior citizen has resided in the residence being taxed for less than the full year in the applicable taxable year, he or she shall be entitled to a grant prorated on the basis of one-twelfth (1/12) of the total for each month or portion of a month that he or she owned and occupied that residence.

1-9-3: APPLICATION FOR GRANT

Each senior citizen entitled to a grant hereunder shall file an application for such grant with the Village Manager or his/her designee on a form to be provided to the Village by December 31 of the year after the year of the applicable real estate property tax levy (e.g., December 31, 2018, for a grant to apply against the 2017 real estate property tax levy). Such application shall be accompanied by a signed copy of the applicant's real estate property tax bill for the year for which the grant is sought and the applicant's completed personal U.S. Income Tax Return for the taxable year (2017 Personal Income Tax Return if seeking a grant against the 2017 real estate property tax levy), and such accompanying documents as may be requested by the Village to prove entitlement to the grant, including, but not necessarily limited to, a personal affidavit regarding income received by the senior citizen and his or her spouse which is not reported on said personal Income Tax Return. If the senior citizen and his or her spouse file separate Income Tax Returns, both such returns shall accompany the application, and both may be required to submit additional information as aforesaid.

The right to file an application and receive a grant hereunder shall be personal to the applicant and shall not survive the applicant's death, but such right may be exercised on behalf of the applicant by the applicant's legal guardian or custodian or attorney-in-fact; provided, however, if an applicant dies after having filed a timely claim, and said applicant is survived by his or her spouse, then the grant shall be paid to such spouse if such spouse is also a senior citizen.

Only one member of a household may file an application and receive a grant hereunder. While both members of a household are otherwise entitled to a grant, they must agree as to which of them will file an application.

1-9-4: DECISION ON AWARD OF GRANT

Upon receipt of a timely filed application and all accompanying documentation as may be required, the Village Manager or his/her designee shall, as soon as practical thereafter, determine whether the applicant is a person entitled to a grant under this Section. If the Village Manager determines that the applicant is entitled to a grant hereunder, he/she shall submit his

recommendation that the grant be made to the Village Board for final approval and payment.

If the Village Manager determines that the applicant is not so entitled to receive a grant hereunder, he/she shall so notify the applicant in writing and the applicant shall have ten (10) days after receipt of such notice to appeal such determination to the Village Board. Such appeal shall be deemed properly made by filing a written statement with the Village Clerk within said ten (10) day period, which statement shall include a statement of the reasons upon which the appeal is based, including a statement of any errors alleged to have been made by the Village Manager. As soon as practicable after such appeal is filed, the Village Board shall consider such appeal and make a final determination based upon the written documents submitted by the Village Manager and the applicant. There shall be no oral presentation of such appeal except as may be permitted by the Village Board. If an oral presentation is permitted, both the Village Manager and the applicant will be entitled to participate therein.

The decision of the Village Board shall be final, and there shall be no recourse in either a court of law or otherwise. The decision of the Village Board shall be non-reviewable, and no applicant shall be entitled to a grant hereunder if the applicant or his/her spouse files a lawsuit to obtain a grant hereunder, or to claim any other violation of this Section, it being specifically the intent of the Village Board that this Section would not have been adopted if such prohibition against review of the decision of the Village Board in a court of law is unconstitutional or void, such prohibition being non-severable.

1-9-5:

CONFIDENTIALITY OF RECORDS

All records and documents filed with the Village under this Section, or obtained from any investigation conducted hereunder, shall be confidential, except for use for official Village purposes or as may be provided by any law specifically applicable to home rule municipalities as a limit on such home rule municipality's authority.

Nothing contained herein shall prevent the Village from publishing or making available reasonable, in the discretion of the Village, statistics concerning the operation of this grant program provided that it is published or made available in a manner so that no individual grant or claim is disclosed.

1-9-6:

RECOVERY OF FALSE CLAIMS; INTEREST

The Village may recover from any claimant any amount paid under this Section on account of an erroneous, false, or fraudulent claim, together with interest thereon at twelve percent (12%). (Ord. 79-561-8)

1-9-7:

SUNSET CLAUSE

Any person not already enrolled or having submitted a grant application by December 31, 2018, shall not be eligible to submit future grant applications nor receive grants within the definitions of this program. For the purpose of this sunset provision, any person who has not filed a grant application within the preceding two (2) years shall not be considered enrolled in the grant program or eligible to apply for a new grant. Furthermore, if a senior citizen skips an application year, such senior citizen shall no longer be eligible to apply for a new grant.