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SPRINGFIELD

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File No. S-382

TAXATION:
Certificate of Status forms.

Honorable William K. O'Connor
State's Attorney
Henry County
Cambridge, Illinois 61238

Dear Mr. O'Connor:

I have your recent inquiry wherein you state:

"The Supervisor of Assessments for Henry County has asked me to determine if a proposed method for filing a Certificate of Status would be proper to insure the homestead exemption for eligible applicants. We are referring specifically to the Certificate of Status which must be filed every year after the original Application for Exemption has been approved. Mr. Whitney (the Supervisor of Assessments) feels that the present form is cumbersome and, also, requires senior citizens to get out in all types of weather in order to obtain the forms, as well as have them notarized.

Mr. Whitney proposes a double-faced post card which provides all the necessary information and, specifically, the tax parcel number, which is really the only necessary information, together with the name of the parties. The method of the double-faced post card would allow the party involved to merely sign the card and return it to the office. It would seem that if the original application is notarized as filed that the suggestion of Mr. Whitney might be a suitable and satisfactory short-cut for filing the annual Certificate of Status.

Would the proposed Certificate of Status (post-card) be legal and proper and in compliance with Section 500, Chapter 120 of the 1969 Illinois Revised Statutes?"

Section 19 of the Revenue Act of 1939 reads in part as follows:

" * * * it is the duty of the title holder to file with the county assessor, or supervisor of assessments, as the case may be, * * * a certificate stating whether there has been any change in the ownership or use of such property, or the status of the owner-resident, * * * " Ill. Rev. Stats. 1970 Supp., ch. 120, par. 500.

The above statute does not specify the contents of the required certificate.

Section 313 of the Revenue Act of 1939 provides as follows:

"It shall be the duty of the Department to make out and forward to each county clerk from time to time, for the use of such clerks and other

officers, suitable forms and instructions; and all such instructions shall be strictly complied with by the officers in the performance of their respective duties. The Department shall give its opinion and advice on all questions of doubt as to the true intent and meaning of the provisions of this Act." Ill. Rev. Stats. 1969, ch. 120, par. 794.

Section 52 of the Revenue Act of 1939 provides as follows:

"Assessors, in the execution of their duties, shall use the forms and pursue the instructions which shall, from time to time, be transmitted to them by the Department, or that may be furnished to them by the county clerk or other officer in pursuance of law." Ill. Rev. Stats. 1969, ch. 120, par. 533.

The Department of Local Government Affairs has derived suitable forms for this purpose. If you have any difficulty with the present forms, the proper procedure would be to contact the Department of Local Government Affairs.

Therefore, in my opinion, it would not be proper to change the forms without the approval of the Department of Local Government Affairs.

Very truly yours,

A T T O R N E Y G E N E R A L