

SB3681



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3681

Introduced 2/14/2020, by Sen. Pat McGuire

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168

Amends the Property Tax Code. Provides that an examination for qualification as a person with a disability may also be conducted by an optometrist if the person qualifies because of a visual disability. Effective immediately.

LRB101 20488 HLH 70076 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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 Section 15-168 as follows:

6 (35 ILCS 200/15-168)

7 Sec. 15-168. Homestead exemption for persons with
8 disabilities.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption is granted to persons with disabilities in the amount
11 of \$2,000, except as provided in subsection (c), to be deducted
12 from the property's value as equalized or assessed by the
13 Department of Revenue. The person with a disability shall
14 receive the homestead exemption upon meeting the following
15 requirements:

16 (1) The property must be occupied as the primary
17 residence by the person with a disability.

18 (2) The person with a disability must be liable for
19 paying the real estate taxes on the property.

20 (3) The person with a disability must be an owner of
21 record of the property or have a legal or equitable
22 interest in the property as evidenced by a written
23 instrument. In the case of a leasehold interest in

1 property, the lease must be for a single family residence.

2 A person who has a disability during the taxable year is
3 eligible to apply for this homestead exemption during that
4 taxable year. Application must be made during the application
5 period in effect for the county of residence. If a homestead
6 exemption has been granted under this Section and the person
7 awarded the exemption subsequently becomes a resident of a
8 facility licensed under the Nursing Home Care Act, the
9 Specialized Mental Health Rehabilitation Act of 2013, the ID/DD
10 Community Care Act, or the MC/DD Act, then the exemption shall
11 continue (i) so long as the residence continues to be occupied
12 by the qualifying person's spouse or (ii) if the residence
13 remains unoccupied but is still owned by the person qualified
14 for the homestead exemption.

15 (b) For the purposes of this Section, "person with a
16 disability" means a person unable to engage in any substantial
17 gainful activity by reason of a medically determinable physical
18 or mental impairment which can be expected to result in death
19 or has lasted or can be expected to last for a continuous
20 period of not less than 12 months. Persons with disabilities
21 filing claims under this Act shall submit proof of disability
22 in such form and manner as the Department shall by rule and
23 regulation prescribe. Proof that a claimant is eligible to
24 receive disability benefits under the Federal Social Security
25 Act shall constitute proof of disability for purposes of this
26 Act. Issuance of an Illinois Person with a Disability

1 Identification Card stating that the claimant is under a Class
2 disability, as defined in Section 4A of the Illinois
3 Identification Card Act, shall constitute proof that the person
4 named thereon is a person with a disability for purposes of
5 this Act. A person with a disability not covered under the
6 Federal Social Security Act and not presenting an Illinois
7 Person with a Disability Identification Card stating that the
8 claimant is under a Class 2 disability shall be examined by a
9 physician, advanced practice registered nurse, optometrist (if
10 the person qualifies because of a visual disability), or
11 physician assistant designated by the Department, and his
12 status as a person with a disability determined using the same
13 standards as used by the Social Security Administration. The
14 costs of any required examination shall be borne by the
15 claimant.

16 (c) For land improved with (i) an apartment building owned
17 and operated as a cooperative or (ii) a life care facility as
18 defined under Section 2 of the Life Care Facilities Act that is
19 considered to be a cooperative, the maximum reduction from the
20 value of the property, as equalized or assessed by the
21 Department, shall be multiplied by the number of apartments or
22 units occupied by a person with a disability. The person with a
23 disability shall receive the homestead exemption upon meeting
24 the following requirements:

25 (1) The property must be occupied as the primary
26 residence by the person with a disability.

1 (2) The person with a disability must be liable by
2 contract with the owner or owners of record for paying the
3 apportioned property taxes on the property of the
4 cooperative or life care facility. In the case of a life
5 care facility, the person with a disability must be liable
6 for paying the apportioned property taxes under a life care
7 contract as defined in Section 2 of the Life Care
8 Facilities Act.

9 (3) The person with a disability must be an owner of
10 record of a legal or equitable interest in the cooperative
11 apartment building. A leasehold interest does not meet this
12 requirement.

13 If a homestead exemption is granted under this subsection, the
14 cooperative association or management firm shall credit the
15 savings resulting from the exemption to the apportioned tax
16 liability of the qualifying person with a disability. The chief
17 county assessment officer may request reasonable proof that the
18 association or firm has properly credited the exemption. A
19 person who willfully refuses to credit an exemption to the
20 qualified person with a disability is guilty of a Class B
21 misdemeanor.

22 (d) The chief county assessment officer shall determine the
23 eligibility of property to receive the homestead exemption
24 according to guidelines established by the Department. After a
25 person has received an exemption under this Section, an annual
26 verification of eligibility for the exemption shall be mailed

1 to the taxpayer.

2 In counties with fewer than 3,000,000 inhabitants, the
3 chief county assessment officer shall provide to each person
4 granted a homestead exemption under this Section a form to
5 designate any other person to receive a duplicate of any notice
6 of delinquency in the payment of taxes assessed and levied
7 under this Code on the person's qualifying property. The
8 duplicate notice shall be in addition to the notice required to
9 be provided to the person receiving the exemption and shall be
10 given in the manner required by this Code. The person filing
11 the request for the duplicate notice shall pay an
12 administrative fee of \$5 to the chief county assessment
13 officer. The assessment officer shall then file the executed
14 designation with the county collector, who shall issue the
15 duplicate notices as indicated by the designation. A
16 designation may be rescinded by the person with a disability in
17 the manner required by the chief county assessment officer.

18 (e) A taxpayer who claims an exemption under Section 15-165
19 or 15-169 may not claim an exemption under this Section.

20 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
21 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
22 1-1-18.)

23 Section 99. Effective date. This Act takes effect upon
24 becoming law.