

# HB1279



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

HB1279

Introduced 1/31/2023, by Rep. Daniel Didech and Joyce Mason

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168

Amends the Property Tax Code. Provides that, beginning in taxable year 2023, the homestead exemption for persons with disabilities shall be in the amount of \$8,000 (currently, \$2,000). Effective immediately.

LRB103 04732 HLH 49741 b

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  
11 amount specified in subsection (a-5) ~~of \$2,000, except as~~  
12 ~~provided in subsection (c), to be deducted from the property's~~  
13 ~~value as equalized or assessed by the Department of Revenue.~~  
14 The person with a disability shall receive the homestead  
15 exemption upon meeting the following 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-5) Except as provided in subsection (c), the homestead  
3 exemption under this Section shall be in the following amount,  
4 which shall be deducted from the property's value as equalized  
5 or assessed by the Department of Revenue:

6 (1) for taxable years prior to taxable year 2023,  
7 \$2,000; and

8 (2) beginning in taxable year 2023, \$8,000.

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

22 (b) For the purposes of this Section, "person with a  
23 disability" means a person unable to engage in any substantial  
24 gainful activity by reason of a medically determinable  
25 physical or mental impairment which can be expected to result  
26 in death or has lasted or can be expected to last for a

1 continuous period of not less than 12 months. Persons with  
2 disabilities filing claims under this Act shall submit proof  
3 of disability in such form and manner as the Department shall  
4 by rule and regulation prescribe. Proof that a claimant is  
5 eligible to receive disability benefits under the Federal  
6 Social Security Act shall constitute proof of disability for  
7 purposes of this Act. Issuance of an Illinois Person with a  
8 Disability Identification Card stating that the claimant is  
9 under a Class 2 disability, as defined in Section 4A of the  
10 Illinois Identification Card Act, shall constitute proof that  
11 the person named thereon is a person with a disability for  
12 purposes of this Act. A person with a disability not covered  
13 under the Federal Social Security Act and not presenting an  
14 Illinois Person with a Disability Identification Card stating  
15 that the claimant is under a Class 2 disability shall be  
16 examined by a physician, optometrist (if the person qualifies  
17 because of a visual disability), advanced practice registered  
18 nurse, or physician assistant designated by the Department,  
19 and his status as a person with a disability determined using  
20 the same standards as used by the Social Security  
21 Administration. The costs of any required examination shall be  
22 borne by the claimant.

23 (c) For land improved with (i) an apartment building owned  
24 and operated as a cooperative or (ii) a life care facility as  
25 defined under Section 2 of the Life Care Facilities Act that is  
26 considered to be a cooperative, the maximum reduction from the

1 value of the property, as equalized or assessed by the  
2 Department, shall be multiplied by the number of apartments or  
3 units occupied by a person with a disability. The person with a  
4 disability shall receive the homestead exemption upon meeting  
5 the following requirements:

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

8 (2) The person with a disability must be liable by  
9 contract with the owner or owners of record for paying the  
10 apportioned property taxes on the property of the  
11 cooperative or life care facility. In the case of a life  
12 care facility, the person with a disability must be liable  
13 for paying the apportioned property taxes under a life  
14 care contract as defined in Section 2 of the Life Care  
15 Facilities Act.

16 (3) The person with a disability must be an owner of  
17 record of a legal or equitable interest in the cooperative  
18 apartment building. A leasehold interest does not meet  
19 this requirement.

20 If a homestead exemption is granted under this subsection, the  
21 cooperative association or management firm shall credit the  
22 savings resulting from the exemption to the apportioned tax  
23 liability of the qualifying person with a disability. The  
24 chief county assessment officer may request reasonable proof  
25 that the association or firm has properly credited the  
26 exemption. A person who willfully refuses to credit an

1 exemption to the qualified person with a disability is guilty  
2 of a Class B misdemeanor.

3 (d) The chief county assessment officer shall determine  
4 the eligibility of property to receive the homestead exemption  
5 according to guidelines established by the Department. After a  
6 person has received an exemption under this Section, an annual  
7 verification of eligibility for the exemption shall be mailed  
8 to the taxpayer.

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

25 (d-5) Notwithstanding any other provision of law, each  
26 chief county assessment officer may approve this exemption for

1 the 2020 taxable year, without application, for any property  
2 that was approved for this exemption for the 2019 taxable  
3 year, provided that:

4 (1) the county board has declared a local disaster as  
5 provided in the Illinois Emergency Management Agency Act  
6 related to the COVID-19 public health emergency;

7 (2) the owner of record of the property as of January  
8 1, 2020 is the same as the owner of record of the property  
9 as of January 1, 2019;

10 (3) the exemption for the 2019 taxable year has not  
11 been determined to be an erroneous exemption as defined by  
12 this Code; and

13 (4) the applicant for the 2019 taxable year has not  
14 asked for the exemption to be removed for the 2019 or 2020  
15 taxable years.

16 (d-10) Notwithstanding any other provision of law, each  
17 chief county assessment officer may approve this exemption for  
18 the 2021 taxable year, without application, for any property  
19 that was approved for this exemption for the 2020 taxable  
20 year, if:

21 (1) the county board has declared a local disaster as  
22 provided in the Illinois Emergency Management Agency Act  
23 related to the COVID-19 public health emergency;

24 (2) the owner of record of the property as of January  
25 1, 2021 is the same as the owner of record of the property  
26 as of January 1, 2020;

1           (3) the exemption for the 2020 taxable year has not  
2           been determined to be an erroneous exemption as defined by  
3           this Code; and

4           (4) the taxpayer for the 2020 taxable year has not  
5           asked for the exemption to be removed for the 2020 or 2021  
6           taxable years.

7           (d-15) For taxable years 2022 through 2027, in any county  
8           of more than 3,000,000 residents, and in any other county  
9           where the county board has authorized such action by ordinance  
10          or resolution, a chief county assessment officer may renew  
11          this exemption for any person who applied for the exemption  
12          and presented proof of eligibility, as described in subsection  
13          (b) ~~above~~, without an annual application as required under  
14          subsection (d) ~~above~~. A chief county assessment officer shall  
15          not automatically renew an exemption under this subsection if:  
16          the physician, advanced practice registered nurse,  
17          optometrist, or physician assistant who examined the claimant  
18          determined that the disability is not expected to continue for  
19          12 months or more; the exemption has been deemed erroneous  
20          since the last application; or the claimant has reported their  
21          ineligibility to receive the exemption. A chief county  
22          assessment officer who automatically renews an exemption under  
23          this subsection shall notify a person of a subsequent  
24          determination not to automatically renew that person's  
25          exemption and shall provide that person with an application to  
26          renew the exemption.



1           (e) A taxpayer who claims an exemption under Section  
2 15-165 or 15-169 may not claim an exemption under this  
3 Section.

4           (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;  
5 102-895, eff. 5-23-22; revised 9-7-22.)

6           Section 99. Effective date. This Act takes effect upon  
7 becoming law.