

**SB3572**



**100TH GENERAL ASSEMBLY**

**State of Illinois**

**2017 and 2018**

**SB3572**

Introduced 2/16/2018, by Sen. Michael Connelly

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/10-26 new

Amends the Property Tax Code. Provides that, beginning with the 2019 levy year, improvements to residential real property that are designed to provide living quarters for a person with a disability or special needs shall not increase the assessed valuation of the property during any taxable year in which the person uses the property as his or her primary residence. Effective immediately.

LRB100 19171 HLH 34436 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 adding  
5 Section 10-26 as follows:

6 (35 ILCS 200/10-26 new)

7 Sec. 10-26. Adapted housing for adults with disabilities or  
8 other special needs.

9 (a) Beginning with the 2019 levy year, improvements to  
10 residential real property that are designed to provide living  
11 quarters for a person with a disability or special needs shall  
12 not increase the assessed valuation of the property during any  
13 taxable year in which the person uses the property as his or  
14 her primary residence. The valuation under this Section applies  
15 regardless of whether or not the person with a disability or  
16 special needs has an ownership interest in the property or is  
17 liable for the payment of property taxes on the property.

18 (b) Application for the valuation procedures under this  
19 Section must be made during the application period in effect  
20 for the county in which the property is located. The assessor  
21 or chief county assessment officer may determine the  
22 eligibility of residential property to use the valuation  
23 procedures under this Section by application, visual

1 inspection, questionnaire, or other reasonable methods.

2 (c) Notwithstanding Sections 6 and 8 of the State Mandates  
3 Act, no reimbursement by the State is required for the  
4 implementation of any mandate created by this Section.

5 (d) As used in this Section, "person with a disability or  
6 special needs" means an adult with a mental disability, as  
7 defined in the Section 2-3 of the Developmental Disability and  
8 Mental Disability Services Act.

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law.