

HB0313



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB0313

Introduced 1/29/2021, by Rep. Rita Mayfield

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168

Amends the Property Tax Code. With respect to the homestead exemption for persons with disabilities, provides that the property is exempt from taxation if the person with a disability is 55 years of age or older at any point during the taxable year.

LRB102 03589 HLH 13602 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
11 amount of \$2,000, except as provided in subsection (c), to be
12 deducted from the property's value as equalized or assessed by
13 the Department of Revenue. For taxable year 2021 and
14 thereafter, if the person with a disability is 55 years of age
15 or older at any point during the taxable year, then the
16 property is exempt from taxation under this Code. The person
17 with a disability shall receive the homestead exemption upon
18 meeting the following requirements:

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

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

23 (3) The person with a disability must be an owner of

1 record of the property or have a legal or equitable
2 interest in the property as evidenced by a written
3 instrument. In the case of a leasehold interest in
4 property, the lease must be for a single family residence.

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

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

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

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

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

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

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

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

24 (d) The chief county assessment officer shall determine
25 the eligibility of property to receive the homestead exemption
26 according to guidelines established by the Department. After a

1 person has received an exemption under this Section, an annual
2 verification of eligibility for the exemption shall be mailed
3 to the taxpayer.

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

20 (d-5) Notwithstanding any other provision of law, each
21 chief county assessment officer may approve this exemption for
22 the 2020 taxable year, without application, for any property
23 that was approved for this exemption for the 2019 taxable
24 year, provided that:

25 (1) the county board has declared a local disaster as
26 provided in the Illinois Emergency Management Agency Act

1 related to the COVID-19 public health emergency;

2 (2) the owner of record of the property as of January
3 1, 2020 is the same as the owner of record of the property
4 as of January 1, 2019;

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

8 (4) the applicant for the 2019 taxable year has not
9 asked for the exemption to be removed for the 2019 or 2020
10 taxable years.

11 (e) A taxpayer who claims an exemption under Section
12 15-165 or 15-169 may not claim an exemption under this
13 Section.

14 (Source: P.A. 100-513, eff. 1-1-18; 101-635, eff. 6-5-20.)