

SB3507



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3507

Introduced 2/14/2020, by Sen. Celina Villanueva

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-23

Amends the Property Tax Code. Provides that a benefit for accessibility improvements made to residential property applies regardless of whether a person with a disability has an ownership interest in the property, is liable for the payment of property taxes on the property, or currently lives in the property. Contains provisions concerning verification of eligibility.

LRB101 19888 HLH 69408 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 10-23 as follows:

6 (35 ILCS 200/10-23)

7 Sec. 10-23. Improvements to residential property;
8 accessibility.

9 (a) Accessibility improvements made to residential
10 property shall not increase the assessed valuation of the
11 property for a period of 7 years after the improvements are
12 completed. The benefit under this Section applies regardless of
13 whether a person with a disability has an ownership interest in
14 the property, is liable for the payment of property taxes on
15 the property, or currently lives in the property.

16 (b) For the purposes of this Section, "accessibility
17 improvement" means a home modification listed under the Home
18 Services Program administered by the Department of Human
19 Services (Part 686 of Title 89 of the Illinois Administrative
20 Code), including, but not limited to the installation of ramps
21 and grab-bars, widening door-ways, and other changes to enhance
22 the independence of a disabled or elderly individual.
23 "Disability" has the meaning given to that term in the Illinois

1 Human Rights Act.

2 (c) In order to receive benefits under this Section, the
3 owner must submit an application for review in the form
4 required by the chief county assessment officer during the
5 application period in effect for the county in which the
6 property is located. The chief county assessment officer may
7 determine the eligibility of residential property for the
8 benefits in this Section by application, visual inspection,
9 questionnaire, or other reasonable methods.

10 (Source: P.A. 99-375, eff. 8-17-15.)