

101ST GENERAL ASSEMBLY State of Illinois 2019 and 2020 HB3324

by Rep. 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 10100 HLH 55203 b

FISCAL NOTE ACT MAY APPLY

HOUSING AFFORDABILITY IMPACT NOTE ACT MAY APPLY 1 AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, 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
- completed. The benefit under this Section applies regardless of
- 13 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.
- 16 (b) For the purposes of this Section, "accessibility
- 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.
- "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 <u>located</u>. The chief county assessment officer may
- 7 <u>determine the eliqibility of residential property for the</u>
- 8 benefits in this Section by application, visual inspection,
- 9 <u>questionnaire</u>, or other reasonable methods.
- 10 (Source: P.A. 99-375, eff. 8-17-15.)