



102ND GENERAL ASSEMBLY

State of Illinois

2021 and 2022

HB1829

Introduced 2/17/2021, by Rep. Michelle Mussman

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168

Amends the Property Tax Code. Provides that the chief county assessment officer in a county of more than 3,000,000 residents, and in any other county where the county board has authorized such action by ordinance or resolution, may automatically renew the homestead exemption for persons with disabilities without application for any person who applied for the exemption and presented a Disability Identification Card stating that the claimant is under a Class 2 disability.

LRB102 04566 HLH 14585 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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

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

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

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

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

26 (2) The person with a disability must be liable by

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

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

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

21 (d) The chief county assessment officer shall determine
22 the eligibility of property to receive the homestead exemption
23 according to guidelines established by the Department. After a
24 person has received an exemption under this Section, an annual
25 verification of eligibility for the exemption shall be mailed
26 to the taxpayer.

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

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

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

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

1 as of January 1, 2019;

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

5 (4) the applicant for the 2019 taxable year has not
6 asked for the exemption to be removed for the 2019 or 2020
7 taxable years.

8 (d-7) In any county of more than 3,000,000 residents, and
9 in any other county where the county board has authorized such
10 action by ordinance or resolution, a chief county assessment
11 officer may renew this exemption for any person who applied
12 for the exemption and presented a Disability Identification
13 Card stating that the claimant is under a Class 2 disability,
14 as described in subsection (b) above, without an annual
15 application as required under subsection (d) above, through
16 the end of the taxable year in which the Disability
17 Identification Card presented with the initial application
18 expires. A chief county assessment officer shall not
19 automatically renew an exemption under this subsection (d-7)
20 if the exemption has been deemed erroneous since the last
21 application or if person has reported their ineligibility to
22 receive the exemption. A chief county assessment officer who
23 automatically renews an exemption under this subsection shall
24 notify a person of a subsequent determination not to
25 automatically renew that person's exemption and shall provide
26 that person with an application to 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. 100-513, eff. 1-1-18; 101-635, eff. 6-5-20.)