

# SB1975



## 102ND GENERAL ASSEMBLY

### State of Illinois

2021 and 2022

SB1975

Introduced 2/26/2021, by Sen. Laura Fine

#### 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 09948 HLH 15266 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. 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.)