AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing Section 15-168 as follows:

(35 ILCS 200/15-168)

Sec. 15-168. Homestead exemption for persons with disabilities.

(a) Beginning with taxable year 2007, an annual homestead exemption is granted to persons with disabilities in the amount of $2,000, except as provided in subsection (c), to be deducted from the property's value as equalized or assessed by the Department of Revenue. The person with a disability shall receive the homestead exemption upon meeting the following requirements:

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

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

(3) The person with a disability must be an owner of record of the property or have a legal or equitable interest in the property as evidenced by a written instrument. In the case of a leasehold interest in
property, the lease must be for a single family residence. A person who has a disability during the taxable year is eligible to apply for this homestead exemption during that taxable year. Application must be made during the application period in effect for the county of residence. If a homestead exemption has been granted under this Section and the person awarded the exemption subsequently becomes a resident of a facility licensed under the Nursing Home Care Act, the Specialized Mental Health Rehabilitation Act of 2013, the ID/DD Community Care Act, or the MC/DD Act, then the exemption shall continue (i) so long as the residence continues to be occupied by the qualifying person's spouse or (ii) if the residence remains unoccupied but is still owned by the person qualified for the homestead exemption.

(b) For the purposes of this Section, "person with a disability" means a person unable to engage in any substantial gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Persons with disabilities filing claims under this Act shall submit proof of disability in such form and manner as the Department shall by rule and regulation prescribe. Proof that a claimant is eligible to receive disability benefits under the Federal Social Security Act shall constitute proof of disability for purposes of this Act. Issuance of an Illinois Person with a
Disability Identification Card stating that the claimant is under a Class 2 disability, as defined in Section 4A of the Illinois Identification Card Act, shall constitute proof that the person named thereon is a person with a disability for purposes of this Act. A person with a disability not covered under the Federal Social Security Act and not presenting an Illinois Person with a Disability Identification Card stating that the claimant is under a Class 2 disability shall be examined by a physician, optometrist (if the person qualifies because of a visual disability), advanced practice registered nurse, or physician assistant designated by the Department, and his status as a person with a disability determined using the same standards as used by the Social Security Administration. The costs of any required examination shall be borne by the claimant.

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

(1) The property must be occupied as the primary residence by the person with a disability.
(2) The person with a disability must be liable by contract with the owner or owners of record for paying the apportioned property taxes on the property of the cooperative or life care facility. In the case of a life care facility, the person with a disability must be liable for paying the apportioned property taxes under a life care contract as defined in Section 2 of the Life Care Facilities Act.

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

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

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

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

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

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

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

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

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

(d-7) For taxable years 2021 through 2026, in any 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, a chief county assessment officer may renew this exemption for any person who applied for the exemption and presented proof of eligibility, as described in subsection (b) above, without an annual application as required under subsection (d) above. A chief county assessment officer shall not automatically renew an exemption under this subsection (d-7) if: the physician, advanced practice registered nurse, optometrist, or physician assistant who examined the claimant determined that the disability is not expected to continue for 12 months or more; the exemption has been deemed erroneous since the last application; or the claimant has reported their ineligibility to receive the exemption. A chief county assessment officer who automatically renews an exemption under this subsection shall notify a person of a subsequent determination not to automatically renew that person's
exemption and shall provide that person with an application to renew the exemption.

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

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