

1           AN ACT regarding disabled persons.

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   Sections 14-20 and 15-172 as follows:

6           (35 ILCS 200/14-20)

7           Sec. 14-20. Certificate of error; counties of less than  
8   3,000,000. In any county with less than 3,000,000  
9   inhabitants, if, at any time before judgment or order of sale  
10   is entered in any proceeding to collect or to enjoin the  
11   collection of taxes based upon any assessment of any  
12   property, the chief county assessment officer discovers an  
13   error or mistake in the assessment (other than errors of  
14   judgment as to the valuation of the property), he or she  
15   shall issue to the person erroneously assessed a certificate  
16   setting forth the nature of the error and the cause or causes  
17   of the error. In any county with less than 3,000,000  
18   inhabitants, if an owner fails to file an application for the  
19   Senior Citizens and Disabled Persons Assessment Freeze  
20   Homestead Exemption provided in Section 15-172 during the  
21   previous assessment year and qualifies for the exemption, the  
22   Chief County Assessment Officer pursuant to this Section, or  
23   the Board of Review pursuant to Section 16-75, shall issue a  
24   certificate of error setting forth the correct taxable  
25   valuation of the property. The certificate, when properly  
26   endorsed by the majority of the board of review, showing  
27   their concurrence, and not otherwise, may be used in evidence  
28   in any court of competent jurisdiction, and when so  
29   introduced in evidence, shall become a part of the court  
30   record and shall not be removed from the files except on an  
31   order of the court.

(Source: P.A. 90-552, eff. 12-12-97; 91-377, eff. 7-30-99.)

(35 ILCS 200/15-172)

Sec. 15-172. Senior Citizens and Disabled Persons  
Assessment Freeze Homestead Exemption.

(a) This Section may be cited as the Senior Citizens and  
Disabled Persons Assessment Freeze Homestead Exemption.

(b) As used in this Section:

"Applicant" means an individual who has filed an  
application under this Section.

"Base amount" means the base year equalized assessed  
value of the residence plus the first year's equalized  
assessed value of any added improvements which increased the  
assessed value of the residence after the base year.

"Base year" means the taxable year prior to the taxable  
year for which the applicant first qualifies and applies for  
the exemption provided that in the prior taxable year the  
property was improved with a permanent structure that was  
occupied as a residence by the applicant who was liable for  
paying real property taxes on the property and who was either  
(i) an owner of record of the property or had legal or  
equitable interest in the property as evidenced by a written  
instrument or (ii) had a legal or equitable interest as a  
lessee in the parcel of property that was single family  
residence. If in any subsequent taxable year for which the  
applicant applies and qualifies for the exemption the  
equalized assessed value of the residence is less than the  
equalized assessed value in the existing base year (provided  
that such equalized assessed value is not based on an  
assessed value that results from a temporary irregularity in  
the property that reduces the assessed value for one or more  
taxable years), then that subsequent taxable year shall  
become the base year until a new base year is established  
under the terms of this paragraph. For taxable year 1999

1     only, the Chief County Assessment Officer shall review (i)  
2     all taxable years for which the applicant applied and  
3     qualified for the exemption and (ii) the existing base year.  
4     The assessment officer shall select as the new base year the  
5     year with the lowest equalized assessed value. An equalized  
6     assessed value that is based on an assessed value that  
7     results from a temporary irregularity in the property that  
8     reduces the assessed value for one or more taxable years  
9     shall not be considered the lowest equalized assessed value.  
10    The selected year shall be the base year for taxable year  
11    1999 and thereafter until a new base year is established  
12    under the terms of this paragraph.

13       "Chief County Assessment Officer" means the County  
14    Assessor or Supervisor of Assessments of the county in which  
15    the property is located.

16       "Disabled person" means a person unable to engage in any  
17    substantial gainful activity by reason of a medically  
18    determinable physical or mental impairment that (i) can be  
19    expected to result in death or (ii) has lasted or can be  
20    expected to last for a continuous period of not less than 12  
21    months. Disabled persons applying for the exemption under  
22    this Section must submit proof of the disability in the  
23    manner prescribed by the chief county assessment officer.  
24    Proof that an applicant is eligible to receive disability  
25    benefits under the federal Social Security Act constitutes  
26    proof of disability for purposes of this Section. Issuance  
27    of an Illinois Disabled Person Identification Card to the  
28    applicant stating that the possessor is under a Class 2  
29    disability, as defined in Section 4A of the Illinois  
30    Identification Card Act, constitutes proof that the person is  
31    a disabled person for purposes of this Section. A disabled  
32    person not covered under the federal Social Security Act and  
33    not presenting a Disabled Person Identification Card stating  
34    that the claimant is under a Class 2 disability shall be

1 examined by a physician designated by the chief county  
2 assessment officer, and the status as a disabled person shall  
3 be determined using the standards of the Social Security  
4 Administration. The applicant shall pay the costs of any  
5 required examination.

6 "Equalized assessed value" means the assessed value as  
7 equalized by the Illinois Department of Revenue.

8 "Household" means the applicant, the spouse of the  
9 applicant, and all persons using the residence of the  
10 applicant as their principal place of residence.

11 "Household income" means the combined income of the  
12 members of a household for the calendar year preceding the  
13 taxable year.

14 "Income" has the same meaning as provided in Section 3.07  
15 of the Senior Citizens and Disabled Persons Property Tax  
16 Relief and Pharmaceutical Assistance Act, except that,  
17 beginning in assessment year 2001, "income" does not include  
18 veteran's benefits.

19 "Internal Revenue Code of 1986" means the United States  
20 Internal Revenue Code of 1986 or any successor law or laws  
21 relating to federal income taxes in effect for the year  
22 preceding the taxable year.

23 "Life care facility that qualifies as a cooperative"  
24 means a facility as defined in Section 2 of the Life Care  
25 Facilities Act.

26 "Residence" means the principal dwelling place and  
27 appurtenant structures used for residential purposes in this  
28 State occupied on January 1 of the taxable year by a  
29 household and so much of the surrounding land, constituting  
30 the parcel upon which the dwelling place is situated, as is  
31 used for residential purposes. If the Chief County Assessment  
32 Officer has established a specific legal description for a  
33 portion of property constituting the residence, then that  
34 portion of property shall be deemed the residence for the

1 purposes of this Section.

2 "Taxable year" means the calendar year during which ad  
3 valorem property taxes payable in the next succeeding year  
4 are levied.

5 (c) Beginning in (1) taxable year 1994, for a senior  
6 citizens and (2) taxable year 2003, for disabled persons, an  
7 assessment freeze homestead exemption is granted for real  
8 property that is improved with a permanent structure that is  
9 occupied as a residence by an applicant who (i) is 65 years  
10 of age or older, or disabled, during the taxable year, (ii)  
11 has a household income of \$35,000 or less prior to taxable  
12 year 1999 or \$40,000 or less in taxable year 1999 and  
13 thereafter, (iii) is liable for paying real property taxes on  
14 the property, and (iv) is an owner of record of the property  
15 or has a legal or equitable interest in the property as  
16 evidenced by a written instrument. This homestead exemption  
17 shall also apply to a leasehold interest in a parcel of  
18 property improved with a permanent structure that is a single  
19 family residence that is occupied as a residence by a person  
20 who (i) is 65 years of age or older, or disabled, during the  
21 taxable year, (ii) has a household income of \$35,000 or less  
22 prior to taxable year 1999 or \$40,000 or less in taxable year  
23 1999 and thereafter, (iii) has a legal or equitable ownership  
24 interest in the property as lessee, and (iv) is liable for  
25 the payment of real property taxes on that property.

26 The amount of this exemption shall be the equalized  
27 assessed value of the residence in the taxable year for which  
28 application is made minus the base amount.

29 When the applicant is a surviving spouse of an applicant  
30 for a prior year for the same residence for which an  
31 exemption under this Section has been granted, the base year  
32 and base amount for that residence are the same as for the  
33 applicant for the prior year.

34 Each year at the time the assessment books are certified

1 to the County Clerk, the Board of Review or Board of Appeals  
2 shall give to the County Clerk a list of the assessed values  
3 of improvements on each parcel qualifying for this exemption  
4 that were added after the base year for this parcel and that  
5 increased the assessed value of the property.

6 In the case of land improved with an apartment building  
7 owned and operated as a cooperative or a building that is a  
8 life care facility that qualifies as a cooperative, the  
9 maximum reduction from the equalized assessed value of the  
10 property is limited to the sum of the reductions calculated  
11 for each unit occupied as a residence by a person or persons  
12 65 years of age or older, or disabled, with a household  
13 income of \$35,000 or less prior to taxable year 1999 or  
14 \$40,000 or less in taxable year 1999 and thereafter who is  
15 liable, by contract with the owner or owners of record, for  
16 paying real property taxes on the property and who is an  
17 owner of record of a legal or equitable interest in the  
18 cooperative apartment building, other than a leasehold  
19 interest. In the instance of a cooperative where a homestead  
20 exemption has been granted under this Section, the  
21 cooperative association or its management firm shall credit  
22 the savings resulting from that exemption only to the  
23 apportioned tax liability of the owner who qualified for the  
24 exemption. Any person who willfully refuses to credit that  
25 savings to an owner who qualifies for the exemption is guilty  
26 of a Class B misdemeanor.

27 When a homestead exemption has been granted under this  
28 Section and an applicant then becomes a resident of a  
29 facility licensed under the Nursing Home Care Act, the  
30 exemption shall be granted in subsequent years so long as the  
31 residence (i) continues to be occupied by the qualified  
32 applicant's spouse or (ii) if remaining unoccupied, is still  
33 owned by the qualified applicant for the homestead exemption.

34 Beginning January 1, 1997 for senior citizens and January

1     1, 2004 for disabled persons, when an individual dies who  
2     would have qualified for an exemption under this Section, and  
3     the surviving spouse does not independently qualify for this  
4     exemption because of age or nondisability, the exemption  
5     under this Section shall be granted to the surviving spouse  
6     for the taxable year preceding and the taxable year of the  
7     death, provided that, except for age or nondisability, the  
8     surviving spouse meets all other qualifications for the  
9     granting of this exemption for those years.

10       When married persons maintain separate residences, the  
11       exemption provided for in this Section may be claimed by only  
12       one of such persons and for only one residence.

13       For taxable year 1994 only, in counties having less than  
14       3,000,000 inhabitants, to receive the exemption, a person  
15       shall submit an application by February 15, 1995 to the Chief  
16       County Assessment Officer of the county in which the property  
17       is located. In counties having 3,000,000 or more  
18       inhabitants, for taxable year 1994 and all subsequent taxable  
19       years, to receive the exemption, a person may submit an  
20       application to the Chief County Assessment Officer of the  
21       county in which the property is located during such period as  
22       may be specified by the Chief County Assessment Officer. The  
23       Chief County Assessment Officer in counties of 3,000,000 or  
24       more inhabitants shall annually give notice of the  
25       application period by mail or by publication. In counties  
26       having less than 3,000,000 inhabitants, beginning with  
27       taxable year 1995 and thereafter, to receive the exemption, a  
28       person shall submit an application by July 1 of each taxable  
29       year to the Chief County Assessment Officer of the county in  
30       which the property is located. A county may, by ordinance,  
31       establish a date for submission of applications that is  
32       different than July 1. The applicant shall submit with the  
33       application an affidavit of the applicant's total household  
34       income, age, marital status (and if married the name and

1 address of the applicant's spouse, if known), disability (if  
2 applying for the exemption as a disabled person), and  
3 principal dwelling place of members of the household on  
4 January 1 of the taxable year. The Department shall  
5 establish, by rule, a method for verifying the accuracy of  
6 affidavits filed by applicants under this Section. The  
7 applications shall be clearly marked as applications for the  
8 Senior Citizens and Disabled Persons Assessment Freeze  
9 Homestead Exemption.

10 Notwithstanding any other provision to the contrary, in  
11 counties having fewer than 3,000,000 inhabitants, if an  
12 applicant fails to file the application required by this  
13 Section in a timely manner and this failure to file is due to  
14 a mental or physical condition sufficiently severe so as to  
15 render the applicant incapable of filing the application in a  
16 timely manner, the Chief County Assessment Officer may extend  
17 the filing deadline for a period of 30 days after the  
18 applicant regains the capability to file the application, but  
19 in no case may the filing deadline be extended beyond 3  
20 months of the original filing deadline. In order to receive  
21 the extension provided in this paragraph, the applicant shall  
22 provide the Chief County Assessment Officer with a signed  
23 statement from the applicant's physician stating the nature  
24 and extent of the condition, that, in the physician's  
25 opinion, the condition was so severe that it rendered the  
26 applicant incapable of filing the application in a timely  
27 manner, and the date on which the applicant regained the  
28 capability to file the application.

29 Beginning January 1, 1998, notwithstanding any other  
30 provision to the contrary, in counties having fewer than  
31 3,000,000 inhabitants, if an applicant fails to file the  
32 application required by this Section in a timely manner and  
33 this failure to file is due to a mental or physical condition  
34 sufficiently severe so as to render the applicant incapable



1 of filing the application in a timely manner, the Chief  
2 County Assessment Officer may extend the filing deadline for  
3 a period of 3 months. In order to receive the extension  
4 provided in this paragraph, the applicant shall provide the  
5 Chief County Assessment Officer with a signed statement from  
6 the applicant's physician stating the nature and extent of  
7 the condition, and that, in the physician's opinion, the  
8 condition was so severe that it rendered the applicant  
9 incapable of filing the application in a timely manner.

10 In counties having less than 3,000,000 inhabitants, if an  
11 applicant was denied an exemption in taxable year 1994 and  
12 the denial occurred due to an error on the part of an  
13 assessment official, or his or her agent or employee, then  
14 beginning in taxable year 1997 the applicant's base year, for  
15 purposes of determining the amount of the exemption, shall be  
16 1993 rather than 1994. In addition, in taxable year 1997, the  
17 applicant's exemption shall also include an amount equal to  
18 (i) the amount of any exemption denied to the applicant in  
19 taxable year 1995 as a result of using 1994, rather than  
20 1993, as the base year, (ii) the amount of any exemption  
21 denied to the applicant in taxable year 1996 as a result of  
22 using 1994, rather than 1993, as the base year, and (iii) the  
23 amount of the exemption erroneously denied for taxable year  
24 1994.

25 For purposes of this Section, a person who will be 65  
26 years of age or is disabled during the current taxable year  
27 shall be eligible to apply for the homestead exemption during  
28 that taxable year. Application shall be made during the  
29 application period in effect for the county of his or her  
30 residence.

31 The Chief County Assessment Officer may determine the  
32 eligibility of a life care facility that qualifies as a  
33 cooperative to receive the benefits provided by this Section  
34 by use of an affidavit, application, visual inspection,

1 questionnaire, or other reasonable method in order to insure  
2 that the tax savings resulting from the exemption are  
3 credited by the management firm to the apportioned tax  
4 liability of each qualifying resident. The Chief County  
5 Assessment Officer may request reasonable proof that the  
6 management firm has so credited that exemption.

7 Except as provided in this Section, all information  
8 received by the chief county assessment officer or the  
9 Department from applications filed under this Section, or  
10 from any investigation conducted under the provisions of this  
11 Section, shall be confidential, except for official purposes  
12 or pursuant to official procedures for collection of any  
13 State or local tax or enforcement of any civil or criminal  
14 penalty or sanction imposed by this Act or by any statute or  
15 ordinance imposing a State or local tax. Any person who  
16 divulges any such information in any manner, except in  
17 accordance with a proper judicial order, is guilty of a Class  
18 A misdemeanor.

19 Nothing contained in this Section shall prevent the  
20 Director or chief county assessment officer from publishing  
21 or making available reasonable statistics concerning the  
22 operation of the exemption contained in this Section in which  
23 the contents of claims are grouped into aggregates in such a  
24 way that information contained in any individual claim shall  
25 not be disclosed.

26 (d) Each Chief County Assessment Officer shall annually  
27 publish a notice of availability of the exemption provided  
28 under this Section. The notice shall be published at least  
29 60 days but no more than 75 days prior to the date on which  
30 the application must be submitted to the Chief County  
31 Assessment Officer of the county in which the property is  
32 located. The notice shall appear in a newspaper of general  
33 circulation in the county.

34 (e) Notwithstanding Sections 6 and 8 of the State

1 Mandates Act, no reimbursement by the State is required for  
2 the implementation of any mandate created by this Section.

3 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97;  
4 90-523, eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff.  
5 1-1-98; 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56,  
6 eff. 6-30-99; 91-819, eff. 6-13-00.)

7 Section 90. The State Mandates Act is amended by adding  
8 Section 8.27 as follows:

9 (30 ILCS 805/8.27 new)

10 Sec. 8.27. Exempt mandate. Notwithstanding Sections 6  
11 and 8 of this Act, no reimbursement by the State is required  
12 for the implementation of any mandate created by Section  
13 15-172 of the Property Tax Code.

14 Section 99. Effective date. This Act takes effect upon  
15 becoming law.