

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.

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

2 (35 ILCS 200/15-172)

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

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

7 (b) As used in this Section:

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

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

14 "Base year" means the taxable year prior to the taxable
15 year for which the applicant first qualifies and applies for
16 the exemption provided that in the prior taxable year the
17 property was improved with a permanent structure that was
18 occupied as a residence by the applicant who was liable for
19 paying real property taxes on the property and who was either
20 (i) an owner of record of the property or had legal or
21 equitable interest in the property as evidenced by a written
22 instrument or (ii) had a legal or equitable interest as a
23 lessee in the parcel of property that was single family
24 residence. If in any subsequent taxable year for which the
25 applicant applies and qualifies for the exemption the
26 equalized assessed value of the residence is less than the
27 equalized assessed value in the existing base year (provided
28 that such equalized assessed value is not based on an
29 assessed value that results from a temporary irregularity in
30 the property that reduces the assessed value for one or more
31 taxable years), then that subsequent taxable year shall
32 become the base year until a new base year is established
33 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.

32 "Equalized assessed value" means the assessed value as
33 equalized by the Illinois Department of Revenue.

34 "Household" means the applicant, the spouse of the

1 applicant, and all persons using the residence of the
2 applicant as their principal place of residence.

3 "Household income" means the combined income of the
4 members of a household for the calendar year preceding the
5 taxable year.

6 "Income" has the same meaning as provided in Section 3.07
7 of the Senior Citizens and Disabled Persons Property Tax
8 Relief and Pharmaceutical Assistance Act, except that,
9 beginning in assessment year 2001, "income" does not include
10 veteran's benefits.

11 "Internal Revenue Code of 1986" means the United States
12 Internal Revenue Code of 1986 or any successor law or laws
13 relating to federal income taxes in effect for the year
14 preceding the taxable year.

15 "Life care facility that qualifies as a cooperative"
16 means a facility as defined in Section 2 of the Life Care
17 Facilities Act.

18 "Residence" means the principal dwelling place and
19 appurtenant structures used for residential purposes in this
20 State occupied on January 1 of the taxable year by a
21 household and so much of the surrounding land, constituting
22 the parcel upon which the dwelling place is situated, as is
23 used for residential purposes. If the Chief County Assessment
24 Officer has established a specific legal description for a
25 portion of property constituting the residence, then that
26 portion of property shall be deemed the residence for the
27 purposes of this Section.

28 "Taxable year" means the calendar year during which ad
29 valorem property taxes payable in the next succeeding year
30 are levied.

31 (c) Beginning in (1) taxable year 1994, for a senior
32 citizens and (2) taxable year 2003, for disabled persons, an
33 assessment freeze homestead exemption is granted for real
34 property that is improved with a permanent structure that is

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

18 The amount of this exemption shall be the equalized
19 assessed value of the residence in the taxable year for which
20 application is made minus the base amount.

21 When the applicant is a surviving spouse of an applicant
22 for a prior year for the same residence for which an
23 exemption under this Section has been granted, the base year
24 and base amount for that residence are the same as for the
25 applicant for the prior year.

26 Each year at the time the assessment books are certified
27 to the County Clerk, the Board of Review or Board of Appeals
28 shall give to the County Clerk a list of the assessed values
29 of improvements on each parcel qualifying for this exemption
30 that were added after the base year for this parcel and that
31 increased the assessed value of the property.

32 In the case of land improved with an apartment building
33 owned and operated as a cooperative or a building that is a
34 life care facility that qualifies as a cooperative, the

1 maximum reduction from the equalized assessed value of the
2 property is limited to the sum of the reductions calculated
3 for each unit occupied as a residence by a person or persons
4 65 years of age or older, or disabled, with a household
5 income of \$35,000 or less prior to taxable year 1999 or
6 \$40,000 or less in taxable year 1999 and thereafter who is
7 liable, by contract with the owner or owners of record, for
8 paying real property taxes on the property and who is an
9 owner of record of a legal or equitable interest in the
10 cooperative apartment building, other than a leasehold
11 interest. In the instance of a cooperative where a homestead
12 exemption has been granted under this Section, the
13 cooperative association or its management firm shall credit
14 the savings resulting from that exemption only to the
15 apportioned tax liability of the owner who qualified for the
16 exemption. Any person who willfully refuses to credit that
17 savings to an owner who qualifies for the exemption is guilty
18 of a Class B misdemeanor.

19 When a homestead exemption has been granted under this
20 Section and an applicant then becomes a resident of a
21 facility licensed under the Nursing Home Care Act, the
22 exemption shall be granted in subsequent years so long as the
23 residence (i) continues to be occupied by the qualified
24 applicant's spouse or (ii) if remaining unoccupied, is still
25 owned by the qualified applicant for the homestead exemption.

26 Beginning January 1, 1997 for senior citizens and January
27 1, 2004 for disabled persons, when an individual dies who
28 would have qualified for an exemption under this Section, and
29 the surviving spouse does not independently qualify for this
30 exemption because of age or nondisability, the exemption
31 under this Section shall be granted to the surviving spouse
32 for the taxable year preceding and the taxable year of the
33 death, provided that, except for age or nondisability, the
34 surviving spouse meets all other qualifications for the

1 granting of this exemption for those years.

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

5 For taxable year 1994 only, in counties having less than
6 3,000,000 inhabitants, to receive the exemption, a person
7 shall submit an application by February 15, 1995 to the Chief
8 County Assessment Officer of the county in which the property
9 is located. In counties having 3,000,000 or more
10 inhabitants, for taxable year 1994 and all subsequent taxable
11 years, to receive the exemption, a person may submit an
12 application to the Chief County Assessment Officer of the
13 county in which the property is located during such period as
14 may be specified by the Chief County Assessment Officer. The
15 Chief County Assessment Officer in counties of 3,000,000 or
16 more inhabitants shall annually give notice of the
17 application period by mail or by publication. In counties
18 having less than 3,000,000 inhabitants, beginning with
19 taxable year 1995 and thereafter, to receive the exemption, a
20 person shall submit an application by July 1 of each taxable
21 year to the Chief County Assessment Officer of the county in
22 which the property is located. A county may, by ordinance,
23 establish a date for submission of applications that is
24 different than July 1. The applicant shall submit with the
25 application an affidavit of the applicant's total household
26 income, age, marital status (and if married the name and
27 address of the applicant's spouse, if known), disability (if
28 applying for the exemption as a disabled person), and
29 principal dwelling place of members of the household on
30 January 1 of the taxable year. The Department shall
31 establish, by rule, a method for verifying the accuracy of
32 affidavits filed by applicants under this Section. The
33 applications shall be clearly marked as applications for the
34 Senior Citizens and Disabled Persons Assessment Freeze

1 Homestead Exemption.

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

21 Beginning January 1, 1998, notwithstanding any other
22 provision to the contrary, in counties having fewer than
23 3,000,000 inhabitants, if an applicant fails to file the
24 application required by this Section in a timely manner and
25 this failure to file is due to a mental or physical condition
26 sufficiently severe so as to render the applicant incapable
27 of filing the application in a timely manner, the Chief
28 County Assessment Officer may extend the filing deadline for
29 a period of 3 months. In order to receive the extension
30 provided in this paragraph, the applicant shall provide the
31 Chief County Assessment Officer with a signed statement from
32 the applicant's physician stating the nature and extent of
33 the condition, and that, in the physician's opinion, the
34 condition was so severe that it rendered the applicant

1 incapable of filing the application in a timely manner.

2 In counties having less than 3,000,000 inhabitants, if an
3 applicant was denied an exemption in taxable year 1994 and
4 the denial occurred due to an error on the part of an
5 assessment official, or his or her agent or employee, then
6 beginning in taxable year 1997 the applicant's base year, for
7 purposes of determining the amount of the exemption, shall be
8 1993 rather than 1994. In addition, in taxable year 1997, the
9 applicant's exemption shall also include an amount equal to
10 (i) the amount of any exemption denied to the applicant in
11 taxable year 1995 as a result of using 1994, rather than
12 1993, as the base year, (ii) the amount of any exemption
13 denied to the applicant in taxable year 1996 as a result of
14 using 1994, rather than 1993, as the base year, and (iii) the
15 amount of the exemption erroneously denied for taxable year
16 1994.

17 For purposes of this Section, a person who will be 65
18 years of age or is disabled during the current taxable year
19 shall be eligible to apply for the homestead exemption during
20 that taxable year. Application shall be made during the
21 application period in effect for the county of his or her
22 residence.

23 The Chief County Assessment Officer may determine the
24 eligibility of a life care facility that qualifies as a
25 cooperative to receive the benefits provided by this Section
26 by use of an affidavit, application, visual inspection,
27 questionnaire, or other reasonable method in order to insure
28 that the tax savings resulting from the exemption are
29 credited by the management firm to the apportioned tax
30 liability of each qualifying resident. The Chief County
31 Assessment Officer may request reasonable proof that the
32 management firm has so credited that exemption.

33 Except as provided in this Section, all information
34 received by the chief county assessment officer or the

1 Department from applications filed under this Section, or
2 from any investigation conducted under the provisions of this
3 Section, shall be confidential, except for official purposes
4 or pursuant to official procedures for collection of any
5 State or local tax or enforcement of any civil or criminal
6 penalty or sanction imposed by this Act or by any statute or
7 ordinance imposing a State or local tax. Any person who
8 divulges any such information in any manner, except in
9 accordance with a proper judicial order, is guilty of a Class
10 A misdemeanor.

11 Nothing contained in this Section shall prevent the
12 Director or chief county assessment officer from publishing
13 or making available reasonable statistics concerning the
14 operation of the exemption contained in this Section in which
15 the contents of claims are grouped into aggregates in such a
16 way that information contained in any individual claim shall
17 not be disclosed.

18 (d) Each Chief County Assessment Officer shall annually
19 publish a notice of availability of the exemption provided
20 under this Section. The notice shall be published at least
21 60 days but no more than 75 days prior to the date on which
22 the application must be submitted to the Chief County
23 Assessment Officer of the county in which the property is
24 located. The notice shall appear in a newspaper of general
25 circulation in the county.

26 (e) Notwithstanding Sections 6 and 8 of the State
27 Mandates Act, no reimbursement by the State is required for
28 the implementation of any mandate created by this Section.

29 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97;
30 90-523, eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff.
31 1-1-98; 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56,
32 eff. 6-30-99; 91-819, eff. 6-13-00.)

33 Section 90. The State Mandates Act is amended by adding

1 Section 8.27 as follows:

2 (30 ILCS 805/8.27 new)

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

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.