

HB4004



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4004

Introduced 1/8/2020, by Rep. Rita Mayfield

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-168

Amends the Property Tax Code. With respect to the homestead exemption for persons with disabilities, provides that the property is exempt from taxation if the person with a disability is 55 years of age or older at any point during the taxable year.

LRB101 15456 HLH 64789 b

FISCAL 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 amount
11 of \$2,000, except as provided in subsection (c), to be deducted
12 from the property's value as equalized or assessed by the
13 Department of Revenue. For taxable year 2020 and thereafter, if
14 the person with a disability is 55 years of age or older at any
15 point during the taxable year, then the property is exempt from
16 taxation under this Code. The person with a disability shall
17 receive the homestead exemption upon meeting the following
18 requirements:

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

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

23 (3) The person with a disability must be an owner of

1 record of the property or have a legal or equitable
2 interest in the property as evidenced by a written
3 instrument. In the case of a leasehold interest in
4 property, the lease must be for a single family residence.

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

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

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

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

26 (1) The property must be occupied as the primary

1 residence by the person with a disability.

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

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

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

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

1 verification of eligibility for the exemption shall be mailed
2 to the taxpayer.

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

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

21 (Source: P.A. 99-143, eff. 7-27-15; 99-180, eff. 7-29-15;
22 99-581, eff. 1-1-17; 99-642, eff. 7-28-16; 100-513, eff.
23 1-1-18.)