



Rep. Paul Jacobs

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10300HB2344ham001

LRB103 30025 HLH 57968 a

1 AMENDMENT TO HOUSE BILL 2344

2 AMENDMENT NO. _____. Amend House Bill 2344 by replacing
3 everything after the enacting clause with the following:

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 subsections ~~subsection~~
12 (c) and (c-5), to be deducted from the property's value as
13 equalized or assessed by the Department of Revenue. The person
14 with a disability shall receive the homestead exemption upon
15 meeting the following requirements:

16 (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 for
3 paying the real estate taxes on the property.

4 (3) The person with a disability must be an owner of
5 record of the property or have a legal or equitable
6 interest in the property as evidenced by a written
7 instrument. In the case of a leasehold interest in
8 property, the lease must be for a single family residence.

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

22 (b) ~~For the purposes of this Section, "person with a~~
23 ~~disability" means a person unable to engage in any substantial~~
24 ~~gainful activity by reason of a medically determinable~~
25 ~~physical or mental impairment which can be expected to result~~
26 ~~in death or has lasted or can be expected to last for a~~

1 ~~continuous period of not less than 12 months.~~ Persons with
2 disabilities filing claims under this Act shall submit proof
3 of disability in such form and manner as the Department shall
4 by rule and regulation prescribe. Proof that a claimant is
5 eligible to receive disability benefits under the Federal
6 Social Security Act shall constitute proof of disability for
7 purposes of this Act. Issuance of an Illinois Person with a
8 Disability Identification Card stating that the claimant is
9 under a Class 2 disability, as defined in Section 4A of the
10 Illinois Identification Card Act, shall constitute proof that
11 the person named thereon is a person with a disability for
12 purposes of this Act. A person with a disability not covered
13 under the Federal Social Security Act and not presenting an
14 Illinois Person with a Disability Identification Card stating
15 that the claimant is under a Class 2 disability shall be
16 examined by a physician, optometrist (if the person qualifies
17 because of a visual disability), advanced practice registered
18 nurse, or physician assistant designated by the Department,
19 and his status as a person with a disability determined using
20 the same standards as used by the Social Security
21 Administration. The costs of any required examination shall be
22 borne by the claimant.

23 (c) For land improved with (i) an apartment building owned
24 and operated as a cooperative or (ii) a life care facility as
25 defined under Section 2 of the Life Care Facilities Act that is
26 considered to be a cooperative, the maximum reduction from the

1 value of the property, as equalized or assessed by the
2 Department, shall be multiplied by the number of apartments or
3 units occupied by a person with a disability. The person with a
4 disability shall receive the homestead exemption upon meeting
5 the following requirements:

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

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

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

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

1 exemption to the qualified person with a disability is guilty
2 of a Class B misdemeanor.

3 (c-5) Beginning with taxable year 2024, if the person with
4 a disability is eligible to receive disability benefits under
5 the federal Social Security Act and has a household income
6 that does not exceed 200% of the federal poverty level, then
7 the property is exempt from taxation under this Code. For the
8 purposes of this subsection, the federal poverty level shall
9 be determined using the most recent poverty guidelines
10 available as of the first day of the taxable year, as those
11 guidelines are reported in the Federal Register by the United
12 States Department of Health and Human Services under the
13 authority of 42 U.S.C. 9902(2).

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

20 In counties with fewer than 3,000,000 inhabitants, the
21 chief county assessment officer shall provide to each person
22 granted a homestead exemption under this Section a form to
23 designate any other person to receive a duplicate of any
24 notice of delinquency in the payment of taxes assessed and
25 levied under this Code on the person's qualifying property.
26 The duplicate notice shall be in addition to the notice

1 required to be provided to the person receiving the exemption
2 and shall be given in the manner required by this Code. The
3 person filing the request for the duplicate notice shall pay
4 an administrative fee of \$5 to the chief county assessment
5 officer. The assessment officer shall then file the executed
6 designation with the county collector, who shall issue the
7 duplicate notices as indicated by the designation. A
8 designation may be rescinded by the person with a disability
9 in the manner required by the chief county assessment officer.

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

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

18 (2) the owner of record of the property as of January
19 1, 2020 is the same as the owner of record of the property
20 as of January 1, 2019;

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

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

1 (d-10) Notwithstanding any other provision of law, each
2 chief county assessment officer may approve this exemption for
3 the 2021 taxable year, without application, for any property
4 that was approved for this exemption for the 2020 taxable
5 year, if:

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

9 (2) the owner of record of the property as of January
10 1, 2021 is the same as the owner of record of the property
11 as of January 1, 2020;

12 (3) the exemption for the 2020 taxable year has not
13 been determined to be an erroneous exemption as defined by
14 this Code; and

15 (4) the taxpayer for the 2020 taxable year has not
16 asked for the exemption to be removed for the 2020 or 2021
17 taxable years.

18 (d-15) For taxable years 2022 through 2027, in any county
19 of more than 3,000,000 residents, and in any other county
20 where the county board has authorized such action by ordinance
21 or resolution, a chief county assessment officer may renew
22 this exemption for any person who applied for the exemption
23 and presented proof of eligibility, as described in subsection
24 (b) ~~above~~, without an annual application as required under
25 subsection (d) ~~above~~. A chief county assessment officer shall
26 not automatically renew an exemption under this subsection if:

1 the physician, advanced practice registered nurse,
2 optometrist, or physician assistant who examined the claimant
3 determined that the disability is not expected to continue for
4 12 months or more; the exemption has been deemed erroneous
5 since the last application; or the claimant has reported their
6 ineligibility to receive the exemption. A chief county
7 assessment officer who automatically renews an exemption under
8 this subsection shall notify a person of a subsequent
9 determination not to automatically renew that person's
10 exemption and shall provide that person with an application to
11 renew the exemption.

12 (d-20) As used in this Section:

13 "Household" means the applicant, the spouse of the
14 applicant, and all persons using the residence of the
15 applicant as their principal place of residence.

16 "Household income" means the combined income of the
17 members of a household for the calendar year preceding the
18 taxable year.

19 "Income" has the same meaning as provided in Section 3.07
20 of the Senior Citizens and Persons with Disabilities Property
21 Tax Relief Act.

22 "Person with a disability" means a person who is unable to
23 engage in any substantial gainful activity by reason of a
24 medically determinable physical or mental impairment which can
25 be expected to result in death or has lasted or can be expected
26 to last for a continuous period of not less than 12 months.

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. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
5 102-895, eff. 5-23-22; revised 9-7-22.)

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