



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

SB2851

Introduced 2/6/2004, by Christine Radogno

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-178 new

30 ILCS 805/8.28 new

Amends the Property Tax Code. Creates an accessible housing exemption. Provides that any component of residential property that is specifically designed and built for persons with disabilities in compliance with the accessibility guidelines and standards of the United States Architectural and Transportation Barriers Compliance Board (the "Access Board"), the construction of which is completed on or after 10 years before the effective date of this amendatory Act of the 93rd General Assembly, is exempt from property taxes, if it meets all of the requirements for exemption. Exempts the components of new construction as well as new components installed in existing residential property that meet Access Board standards to the extent of the value added by the components. Provides that the exemption applies only if the owner of the property who applies for the exemption or a member of the applicant's household is disabled. Provides that if a component of residential property is not in compliance with the Access Board's standards but it is constructed to and it does meet the accessibility needs of the disabled person, then that component is eligible for the exemption. Amends the State Mandates Act to require implementation without reimbursement from the State. Effective immediately.

LRB093 14926 SJM 47063 b

FISCAL NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

1 AN ACT concerning taxes.

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 adding
5 Section 15-178 as follows:

6 (35 ILCS 200/15-178 new)

7 Sec. 15-178. Accessible housing exemption. Any component
8 of residential property that is specifically designed and built
9 for persons with disabilities in compliance with the
10 accessibility guidelines and standards of the United States
11 Architectural and Transportation Barriers Compliance Board
12 (the "Access Board"), the construction of which is completed on
13 or after 10 years before the effective date of this amendatory
14 Act of the 93rd General Assembly, is exempt to the extent of
15 the value added by the component, if it meets the requirements
16 of this Section. This exemption applies to components of newly
17 constructed property as well as existing residential property
18 that is improved for use by persons with disabilities in
19 compliance with the accessibility guidelines and standards of
20 the Access Board. This exemption also applies to components in
21 the common areas of condominium property. This exemption does
22 not apply to non-residential property. This exemption applies
23 only if the owner of the property who applies for the exemption
24 or a member of the applicant's household is disabled.

25 As used in this Section:

26 "Household" means the applicant for the exemption, the
27 spouse of the applicant, and all persons using the residence of
28 the applicant as their principal place of residence.

29 "Disabled person" has the same meaning as in Section 3.14
30 of the Senior Citizens and Disabled Persons Property Tax Relief
31 and Pharmaceutical Assistance Act.

32 If a component of residential property is in compliance

1 with the Access Board's standards upon initial installation in
2 residential property and an exemption is granted under this
3 Section, a change in those standards by the Access Board shall
4 not cause the component to become ineligible for the exemption.

5 If a component of residential property is not in compliance
6 with the Access Board's standards but is constructed to meet
7 and meets the accessibility needs of the disabled person, then
8 that component is eligible for the exemption under this
9 Section, notwithstanding the fact that it does not meet the
10 Access Board's standards. An example of this situation is if a
11 wheelchair ramp is constructed with a steeper grade than
12 allowed by the Access Board's standards, due to space
13 constraints or for other reasons, but the ramp meets the needs
14 of the disabled person in the residence, then that ramp is
15 eligible for the exemption under this Section.

16 The assessor or chief county assessment officer may
17 determine the eligibility of residential property to receive
18 the accessibility exemption provided by this Section by
19 application, visual inspection, questionnaire or other
20 reasonable methods. The determination shall be made in
21 accordance with guidelines established by the Department.

22 This exemption applies to taxable years 2004 and
23 thereafter.

24 Notwithstanding Sections 6 and 8 of the State Mandates Act,
25 no reimbursement by the State is required for the
26 implementation of any mandate created by this Section.

27 Section 90. The State Mandates Act is amended by adding
28 Section 8.28 as follows:

29 (30 ILCS 805/8.28 new)

30 Sec. 8.28. Exempt mandate. Notwithstanding Sections 6 and
31 8 of this Act, no reimbursement by the State is required for
32 the implementation of any mandate created by Section 15-97 of
33 the Property Tax Code.

1 Section 999. Effective date. This Act takes effect upon
2 becoming law.