

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 Section 15-172 as follows:

6 (35 ILCS 200/15-172)

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

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

11 (b) As used in this Section:

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

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

18 "Base year" means the taxable year prior to the taxable  
19 year for which the applicant first qualifies and applies for  
20 the exemption provided that in the prior taxable year the  
21 property was improved with a permanent structure that was  
22 occupied as a residence by the applicant who was liable for  
23 paying real property taxes on the property and who was either

1 (i) an owner of record of the property or had legal or  
2 equitable interest in the property as evidenced by a written  
3 instrument or (ii) had a legal or equitable interest as a  
4 lessee in the parcel of property that was single family  
5 residence. If in any subsequent taxable year for which the  
6 applicant applies and qualifies for the exemption the equalized  
7 assessed value of the residence is less than the equalized  
8 assessed value in the existing base year (provided that such  
9 equalized assessed value is not based on an assessed value that  
10 results from a temporary irregularity in the property that  
11 reduces the assessed value for one or more taxable years), then  
12 that subsequent taxable year shall become the base year until a  
13 new base year is established under the terms of this paragraph.  
14 For taxable year 1999 only, the Chief County Assessment Officer  
15 shall review (i) all taxable years for which the applicant  
16 applied and qualified for the exemption and (ii) the existing  
17 base year. The assessment officer shall select as the new base  
18 year the year with the lowest equalized assessed value. An  
19 equalized assessed value that is based on an assessed value  
20 that results from a temporary irregularity in the property that  
21 reduces the assessed value for one or more taxable years shall  
22 not be considered the lowest equalized assessed value. The  
23 selected year shall be the base year for taxable year 1999 and  
24 thereafter until a new base year is established under the terms  
25 of this paragraph.

26 "Chief County Assessment Officer" means the County

1 Assessor or Supervisor of Assessments of the county in which  
2 the property is located.

3 "Disabled person" means a person unable to engage in any  
4 substantial gainful activity by reason of a medically  
5 determinable physical or mental impairment that (i) can be  
6 expected to result in death or (ii) has lasted or can be  
7 expected to last for a continuous period of not less than 12  
8 months. Disabled persons applying for the exemption under this  
9 Section must submit proof of the disability in the manner  
10 prescribed by the chief county assessment officer. Proof that  
11 an applicant is eligible to receive disability benefits under  
12 the federal Social Security Act constitutes proof of disability  
13 for purposes of this Section. Issuance of an Illinois Disabled  
14 Person Identification Card to the applicant stating that the  
15 possessor is under a Class 2 disability, as defined in Section  
16 4A of the Illinois Identification Card Act, constitutes proof  
17 that the person is a disabled person for purposes of this  
18 Section.

19 "Equalized assessed value" means the assessed value as  
20 equalized by the Illinois Department of Revenue.

21 "Household" means the applicant, the spouse of the  
22 applicant, and all persons using the residence of the applicant  
23 as their principal place of residence.

24 "Household income" means the combined income of the members  
25 of a household for the calendar year preceding the taxable  
26 year.

1 "Income" has the same meaning as provided in Section 3.07  
2 of the Senior Citizens and Disabled Persons Property Tax Relief  
3 and Pharmaceutical Assistance Act, except that, beginning in  
4 assessment year 2001, "income" does not include veteran's  
5 benefits.

6 "Internal Revenue Code of 1986" means the United States  
7 Internal Revenue Code of 1986 or any successor law or laws  
8 relating to federal income taxes in effect for the year  
9 preceding the taxable year.

10 "Life care facility that qualifies as a cooperative" means  
11 a facility as defined in Section 2 of the Life Care Facilities  
12 Act.

13 "Maximum income limitation" means:

- 14 (1) \$35,000 prior to taxable year 1999;
- 15 (2) \$40,000 in taxable years 1999 through 2003;
- 16 (3) \$45,000 in taxable years 2004 through 2005;
- 17 (4) \$50,000 in taxable years 2006 and 2007; and
- 18 (5) \$55,000 in taxable year 2008 and thereafter.

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

1 property shall be deemed the residence for the purposes of this  
2 Section.

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

6 (c) Beginning in (1) taxable year 1994 for, a senior  
7 citizens and (2) taxable year 2011 for disabled persons, an  
8 assessment freeze homestead exemption is granted for real  
9 property that is improved with a permanent structure that is  
10 occupied as a residence by an applicant who (i) is 65 years of  
11 age or older, or a disabled person, during the taxable year,  
12 (ii) has a household income that does not exceed the maximum  
13 income limitation, (iii) is liable for paying real property  
14 taxes on the property, and (iv) is an owner of record of the  
15 property or has a legal or equitable interest in the property  
16 as 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 a disabled person,  
21 during the taxable year, (ii) has a household income that does  
22 not exceed the maximum income limitation, (iii) has a legal or  
23 equitable ownership interest in the property as lessee, and  
24 (iv) is liable for the payment of real property taxes on that  
25 property.

26 In counties of 3,000,000 or more inhabitants, the amount of

1 the exemption for all taxable years is the equalized assessed  
2 value of the residence in the taxable year for which  
3 application is made minus the base amount. In all other  
4 counties, the amount of the exemption is as follows: (i)  
5 through taxable year 2005 and for taxable year 2007 and  
6 thereafter, the amount of this exemption shall be the equalized  
7 assessed value of the residence in the taxable year for which  
8 application is made minus the base amount; and (ii) for taxable  
9 year 2006, the amount of the exemption is as follows:

10 (1) For an applicant who has a household income of  
11 \$45,000 or less, the amount of the exemption is the  
12 equalized assessed value of the residence in the taxable  
13 year for which application is made minus the base amount.

14 (2) For an applicant who has a household income  
15 exceeding \$45,000 but not exceeding \$46,250, the amount of  
16 the exemption is (i) the equalized assessed value of the  
17 residence in the taxable year for which application is made  
18 minus the base amount (ii) multiplied by 0.8.

19 (3) For an applicant who has a household income  
20 exceeding \$46,250 but not exceeding \$47,500, the amount of  
21 the exemption is (i) the equalized assessed value of the  
22 residence in the taxable year for which application is made  
23 minus the base amount (ii) multiplied by 0.6.

24 (4) For an applicant who has a household income  
25 exceeding \$47,500 but not exceeding \$48,750, the amount of  
26 the exemption is (i) the equalized assessed value of the

1 residence in the taxable year for which application is made  
2 minus the base amount (ii) multiplied by 0.4.

3 (5) For an applicant who has a household income  
4 exceeding \$48,750 but not exceeding \$50,000, the amount of  
5 the exemption is (i) the equalized assessed value of the  
6 residence in the taxable year for which application is made  
7 minus the base amount (ii) multiplied by 0.2.

8 When the applicant is a surviving spouse of an applicant  
9 for a prior year for the same residence for which an exemption  
10 under this Section has been granted, the base year and base  
11 amount for that residence are the same as for the applicant for  
12 the prior year.

13 Each year at the time the assessment books are certified to  
14 the County Clerk, the Board of Review or Board of Appeals shall  
15 give to the County Clerk a list of the assessed values of  
16 improvements on each parcel qualifying for this exemption that  
17 were added after the base year for this parcel and that  
18 increased the assessed value of the property.

19 In the case of land improved with an apartment building  
20 owned and operated as a cooperative or a building that is a  
21 life care facility that qualifies as a cooperative, the maximum  
22 reduction from the equalized assessed value of the property is  
23 limited to the sum of the reductions calculated for each unit  
24 occupied as a residence by a person ~~or persons~~ (i) 65 years of  
25 age or older, or a disabled person, (ii) with a household  
26 income that does not exceed the maximum income limitation,

1 (iii) who is liable, by contract with the owner or owners of  
2 record, for paying real property taxes on the property, and  
3 (iv) who is an owner of record of a legal or equitable interest  
4 in the cooperative apartment building, other than a leasehold  
5 interest. In the instance of a cooperative where a homestead  
6 exemption has been granted under this Section, the cooperative  
7 association or its management firm shall credit the savings  
8 resulting from that exemption only to the apportioned tax  
9 liability of the owner who qualified for the exemption. Any  
10 person who willfully refuses to credit that savings to an owner  
11 who qualifies for the exemption is guilty of a Class B  
12 misdemeanor.

13 When a homestead exemption has been granted under this  
14 Section and an applicant then becomes a resident of a facility  
15 licensed under the Assisted Living and Shared Housing Act, the  
16 Nursing Home Care Act, or the MR/DD Community Care Act, the  
17 exemption shall be granted in subsequent years so long as the  
18 residence (i) continues to be occupied by the qualified  
19 applicant's spouse or (ii) if remaining unoccupied, is still  
20 owned by the qualified applicant for the homestead exemption.

21 Beginning January 1, 1997, for senior citizens and January  
22 1, 2011, for disabled persons, when an individual dies who  
23 would have qualified for an exemption under this Section, and  
24 the surviving spouse does not independently qualify for this  
25 exemption because of age or nondisability, the exemption under  
26 this Section shall be granted to the surviving spouse for the



1 taxable year preceding and the taxable year of the death,  
2 provided that, except for age or nondisability, the surviving  
3 spouse meets all other qualifications for the granting of this  
4 exemption for those years.

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

8 For taxable year 1994 only, in counties having less than  
9 3,000,000 inhabitants, to receive the exemption, a person shall  
10 submit an application by February 15, 1995 to the Chief County  
11 Assessment Officer of the county in which the property is  
12 located. In counties having 3,000,000 or more inhabitants, for  
13 taxable year 1994 and all subsequent taxable years, to receive  
14 the exemption, a person may submit an application to the Chief  
15 County Assessment Officer of the county in which the property  
16 is located during such period as may be specified by the Chief  
17 County Assessment Officer. The Chief County Assessment Officer  
18 in counties of 3,000,000 or more inhabitants shall annually  
19 give notice of the application period by mail or by  
20 publication. In counties having less than 3,000,000  
21 inhabitants, beginning with taxable year 1995 and thereafter,  
22 to receive the exemption, a person shall submit an application  
23 by July 1 of each taxable year to the Chief County Assessment  
24 Officer of the county in which the property is located. A  
25 county may, by ordinance, establish a date for submission of  
26 applications that is different than July 1. The applicant shall

1 submit with the application an affidavit of the applicant's  
2 total household income, age, marital status (and if married the  
3 name and address of the applicant's spouse, if known),  
4 disability (if applying for the exemption as a disabled  
5 person), and principal dwelling place of members of the  
6 household on January 1 of the taxable year. The Department  
7 shall establish, by rule, a method for verifying the accuracy  
8 of affidavits filed by applicants under this Section, and the  
9 Chief County Assessment Officer may conduct audits of any  
10 taxpayer claiming an exemption under this Section to verify  
11 that the taxpayer is eligible to receive the exemption. Each  
12 application shall contain or be verified by a written  
13 declaration that it is made under the penalties of perjury. A  
14 taxpayer's signing a fraudulent application under this Act is  
15 perjury, as defined in Section 32-2 of the Criminal Code of  
16 1961. The applications shall be clearly marked as applications  
17 for the Senior Citizens and Disabled Persons Assessment Freeze  
18 Homestead Exemption and must contain a notice that any taxpayer  
19 who receives the exemption is subject to an audit by the Chief  
20 County Assessment Officer.

21 Notwithstanding any other provision to the contrary, in  
22 counties having fewer than 3,000,000 inhabitants, if an  
23 applicant fails to file the application required by this  
24 Section in a timely manner and this failure to file is due to a  
25 mental or physical condition sufficiently severe so as to  
26 render the applicant incapable of filing the application in a

1 timely manner, the Chief County Assessment Officer may extend  
2 the filing deadline for a period of 30 days after the applicant  
3 regains the capability to file the application, but in no case  
4 may the filing deadline be extended beyond 3 months of the  
5 original filing deadline. In order to receive the extension  
6 provided in this paragraph, the applicant shall provide the  
7 Chief County Assessment Officer with a signed statement from  
8 the applicant's physician stating the nature and extent of the  
9 condition, that, in the physician's opinion, the condition was  
10 so severe that it rendered the applicant incapable of filing  
11 the application in a timely manner, and the date on which the  
12 applicant regained the capability to file the application.

13 Beginning January 1, 1998, notwithstanding any other  
14 provision to the contrary, in counties having fewer than  
15 3,000,000 inhabitants, if an applicant fails to file the  
16 application required by this Section in a timely manner and  
17 this failure to file is due to a mental or physical condition  
18 sufficiently severe so as to render the applicant incapable of  
19 filing the application in a timely manner, the Chief County  
20 Assessment Officer may extend the filing deadline for a period  
21 of 3 months. In order to receive the extension provided in this  
22 paragraph, the applicant shall provide the Chief County  
23 Assessment Officer with a signed statement from the applicant's  
24 physician stating the nature and extent of the condition, and  
25 that, in the physician's opinion, the condition was so severe  
26 that it rendered the applicant incapable of filing the

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

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

22 The Chief County Assessment Officer may determine the  
23 eligibility of a life care facility that qualifies as a  
24 cooperative to receive the benefits provided by this Section by  
25 use of an affidavit, application, visual inspection,  
26 questionnaire, or other reasonable method in order to insure

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

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

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

24 (d) Each Chief County Assessment Officer shall annually  
25 publish a notice of availability of the exemption provided  
26 under this Section. The notice shall be published at least 60

1 days but no more than 75 days prior to the date on which the  
2 application must be submitted to the Chief County Assessment  
3 Officer of the county in which the property is located. The  
4 notice shall appear in a newspaper of general circulation in  
5 the county.

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

9 (Source: P.A. 95-644, eff. 10-12-07; 96-339, eff. 7-1-10;  
10 96-355, eff. 1-1-10; 96-1000, eff. 7-2-10.)

11 Section 90. The State Mandates Act is amended by adding  
12 Section 8.35 as follows:

13 (30 ILCS 805/8.35 new)

14 Sec. 8.35. Exempt mandate. Notwithstanding Sections 6 and 8  
15 of this Act, no reimbursement by the State is required for the  
16 implementation of any mandate created by this amendatory Act of  
17 the 97th General Assembly.

18 Section 99. Effective date. This Act takes effect upon  
19 becoming law.