

SB3666



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB3666

Introduced 2/11/2010, by Sen. Toi W. Hutchinson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. Provides that, if a taxpayer has been awarded a disabled veterans standard homestead exemption, and that taxpayer subsequently becomes a resident of a facility licensed under the Nursing Home Care Act or a facility operated by the United States Department of Veterans Affairs, then the exemption shall continue (i) so long as the residence continues to be occupied by the qualifying person's spouse or (ii) if the residence remains unoccupied but is still owned by the person who qualified for the homestead exemption.

LRB096 18564 HLH 35081 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT 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 15-169 as follows:

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Disabled veterans standard homestead
8 exemption.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited to the amounts set forth in subsection (b),
11 is granted for property that is used as a qualified residence
12 by a disabled veteran.

13 (b) The amount of the exemption under this Section is as
14 follows:

15 (1) for veterans with a service-connected disability
16 of at least 75%, as certified by the United States
17 Department of Veterans Affairs, the annual exemption is
18 \$5,000; and

19 (2) for veterans with a service-connected disability
20 of at least 50%, but less than 75%, as certified by the
21 United States Department of Veterans Affairs, the annual
22 exemption is \$2,500.

23 (b-5) If a homestead exemption is granted under this

1 Section and the person awarded the exemption subsequently
2 becomes a resident of a facility licensed under the Nursing
3 Home Care Act or a facility operated by the United States
4 Department of Veterans Affairs, then the exemption shall
5 continue (i) so long as the residence continues to be occupied
6 by the qualifying person's spouse or (ii) if the residence
7 remains unoccupied but is still owned by the person who
8 qualified for the homestead exemption.

9 (c) The tax exemption under this Section carries over to
10 the benefit of the veteran's surviving spouse as long as the
11 spouse holds the legal or beneficial title to the homestead,
12 permanently resides thereon, and does not remarry. If the
13 surviving spouse sells the property, an exemption not to exceed
14 the amount granted from the most recent ad valorem tax roll may
15 be transferred to his or her new residence as long as it is
16 used as his or her primary residence and he or she does not
17 remarry.

18 (d) The exemption under this Section applies for taxable
19 year 2007 and thereafter. A taxpayer who claims an exemption
20 under Section 15-165 or 15-168 may not claim an exemption under
21 this Section.

22 (e) Application must be made during the application period
23 in effect for the county of his or her residence. The assessor
24 or chief county assessment officer may determine the
25 eligibility of residential property to receive the homestead
26 exemption provided by this Section by application, visual

1 inspection, questionnaire, or other reasonable methods. The
2 determination must be made in accordance with guidelines
3 established by the Department.

4 (f) For the purposes of this Section:

5 "Qualified residence" means real property, but less any
6 portion of that property that is used for commercial purposes,
7 with an equalized assessed value of less than \$250,000 that is
8 the disabled veteran's primary residence. Property rented for
9 more than 6 months is presumed to be used for commercial
10 purposes.

11 "Veteran" means an Illinois resident who has served as a
12 member of the United States Armed Forces on active duty or
13 State active duty, a member of the Illinois National Guard, or
14 a member of the United States Reserve Forces and who has
15 received an honorable discharge.

16 (Source: P.A. 95-644, eff. 10-12-07.)