

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.)