



Rep. Kay Hatcher

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09800HB5058ham001

LRB098 18496 HLH 55799 a

1 AMENDMENT TO HOUSE BILL 5058

2 AMENDMENT NO. _____. Amend House Bill 5058 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Section 15-169 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) For taxable years 2007 through 2013, the ~~The~~ amount of
14 the exemption under this Section is as follows:

15 (1) for veterans with a service-connected disability
16 of at least (i) 75% for exemptions granted in taxable years

1 2007 through 2009 and (ii) 70% for exemptions granted in
2 taxable years ~~year~~ 2010 through 2013 ~~and each taxable year~~
3 ~~thereafter~~, as certified by the United States Department of
4 Veterans Affairs, the annual exemption is \$5,000; and

5 (2) for veterans with a service-connected disability
6 of at least 50%, but less than (i) 75% for exemptions
7 granted in taxable years 2007 through 2009 and (ii) 70% for
8 exemptions granted in taxable years ~~year~~ 2010 through 2013
9 ~~and each taxable year thereafter~~, as certified by the
10 United States Department of Veterans Affairs, the annual
11 exemption is \$2,500.

12 (b-3) For taxable years 2014 and thereafter, the amount of
13 the exemption under this Section is as follows:

14 (1) for veterans with a service-connected disability
15 of at least 30% but less than 50%, as certified by the
16 United States Department of Veterans Affairs, the annual
17 exemption is \$2,500;

18 (2) for veterans with a service-connected disability
19 of at least 50% but less than 70%, as certified by the
20 United States Department of Veterans Affairs, the annual
21 exemption is \$5,000; and

22 (3) for veterans with a service-connected disability
23 of at least 70%, as certified by the United States
24 Department of Veterans Affairs, the property is exempt from
25 taxation under the Code.

26 (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) Each taxpayer who has been granted an exemption under
23 this Section must reapply on an annual basis. Application must
24 be made during the application period in effect for the county
25 of his or her residence. The assessor or chief county
26 assessment officer may determine the eligibility of

1 residential property to receive the homestead exemption
2 provided by this Section by application, visual inspection,
3 questionnaire, or other reasonable methods. The determination
4 must be made in accordance with guidelines established by the
5 Department.

6 (f) For the purposes of this Section:

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

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

18 (Source: P.A. 96-1298, eff. 1-1-11; 96-1418, eff. 8-2-10;
19 97-333, eff. 8-12-11.)".