



Sen. Antonio Muñoz

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09800SB3316sam002

LRB098 20012 HLH 58033 a

1 AMENDMENT TO SENATE BILL 3316

2 AMENDMENT NO. _____. Amend Senate Bill 3316 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 occupied ~~used~~ as a qualified
12 residence by a disabled veteran who has an ownership interest
13 therein, legal or equitable.

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

16 (1) for veterans with a service-connected disability

1 of at least (i) 75% for exemptions granted in taxable years
2 2007 through 2009 ~~and~~ (ii) 70% for exemptions granted in
3 taxable year 2010 and each taxable year thereafter, as
4 certified by the United States Department of Veterans
5 Affairs, the annual exemption is \$5,000 for taxable years
6 prior to 2014 and \$6,000 for taxable year 2014 and each
7 taxable year thereafter; and

8 (2) for veterans with a service-connected disability
9 of at least 50%, but less than (i) 75% for exemptions
10 granted in taxable years 2007 through 2009 and (ii) 70% for
11 exemptions granted in taxable year 2010 and each taxable
12 year thereafter, as certified by the United States
13 Department of Veterans Affairs, the annual exemption is
14 \$2,500 for taxable years prior to 2014 and \$3,000 for
15 taxable year 2014 and each taxable year thereafter.

16 (b-5) If a homestead exemption is granted under this
17 Section and the person awarded the exemption subsequently
18 becomes a resident of a facility licensed under the Nursing
19 Home Care Act or a facility operated by the United States
20 Department of Veterans Affairs, then the exemption shall
21 continue (i) so long as the residence continues to be occupied
22 by the qualifying person's spouse or (ii) if the residence
23 remains unoccupied but is still owned by the person who
24 qualified for the homestead exemption.

25 (c) The tax exemption under this Section carries over to
26 the benefit of the veteran's surviving spouse as long as the

1 spouse holds the legal or beneficial title to the homestead,
2 permanently resides thereon, and does not remarry. If the
3 surviving spouse sells the property, an exemption not to exceed
4 the amount granted from the most recent ad valorem tax roll may
5 be transferred to his or her new residence as long as it is
6 used as his or her primary residence and he or she does not
7 remarry.

8 (d) The exemption under this Section applies for taxable
9 year 2007 and thereafter. A taxpayer who claims an exemption
10 under Section 15-165 or 15-168 may not claim an exemption under
11 this Section.

12 (e) Each taxpayer who has been granted an exemption under
13 this Section must reapply on an annual basis. Application must
14 be made during the application period in effect for the county
15 of his or her residence. The assessor or chief county
16 assessment officer may determine the eligibility of
17 residential property to receive the homestead exemption
18 provided by this Section by application, visual inspection,
19 questionnaire, or other reasonable methods. The determination
20 must be made in accordance with guidelines established by the
21 Department.

22 (e-5) If a veteran meets the disability criteria for an
23 exemption under this Section, and if the disabled veteran
24 resides with a family member but does not have an ownership
25 interest in the property, the exemption may be applied to the
26 property where the disabled veteran resides, subject to the

1 following limitations:

2 (1) The exemption under this subsection (e-5) shall not
3 apply to:

4 (A) multiple residences in any tax year;

5 (B) the disabled veteran's surviving spouse; or

6 (C) a facility licensed under the Nursing Home Care
7 Act or a life care facility.

8 (2) The disabled veteran shall provide the following
9 documents to the chief county assessment officer upon
10 request or upon initial application:

11 (A) documentation of his or her disability from the
12 U.S. Department of Veteran's Affairs; and

13 (B) a valid Illinois driver's license or State
14 identification card.

15 (3) The disabled veteran shall notify the chief county
16 assessment officer if he or she no longer resides at the
17 property receiving the exemption under this subsection
18 (e-5).

19 The chief county assessment officer may adopt rules for the
20 purpose of administering this subsection (e-5).

21 (f) For the purposes of this Section:

22 "Family member" means a disabled veteran's spouse, parent,
23 child, step-parent, stepchild, or person related by blood,
24 present or prior marriage, or civil union.

25 "Qualified residence" means real property, but less any
26 portion of that property that is used for commercial purposes,

1 with an equalized assessed value of less than \$250,000 that is
2 the disabled veteran's primary residence. Property rented for
3 more than 6 months is presumed to be used for commercial
4 purposes.

5 "Veteran" means an Illinois resident who has served as a
6 member of the United States Armed Forces on active duty or
7 State active duty, a member of the Illinois National Guard, or
8 a member of the United States Reserve Forces and who has
9 received an honorable discharge.

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

12 Section 99. Effective date. This Act takes effect upon
13 becoming law."