



## 95TH GENERAL ASSEMBLY

### State of Illinois

2007 and 2008

HB0114

Introduced 1/19/2007, by Rep. JoAnn D. Osmond - Michael P. McAuliffe - Jim Watson and Harry R. Ramey, Jr.

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165  
35 ILCS 200/15-166 new

Amends the Property Tax Code. Creates a property tax exemption for property that is owned and used as a homestead by a disabled veteran who has, at least, a 50% disability. Sets forth requirements for the exemption. Requires an annual application for the exemption. Provides that a current exemption for disabled veterans does not apply if the taxpayer receives an exemption created by this amendatory Act.

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FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 15-165 and by adding Section 15-166 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans.

8 Property up to an assessed value of \$70,000, owned and used  
9 exclusively by a disabled veteran, or the spouse or unmarried  
10 surviving spouse of the veteran, as a home, is exempt. As used  
11 in this Section, a disabled veteran means a person who has  
12 served in the Armed Forces of the United States and whose  
13 disability is of such a nature that the Federal Government has  
14 authorized payment for purchase or construction of Specially  
15 Adapted Housing as set forth in the United States Code, Title  
16 38, Chapter 21, Section 2101.

17 The exemption applies to housing where Federal funds have  
18 been used to purchase or construct special adaptations to suit  
19 the veteran's disability.

20 The exemption also applies to housing that is specially  
21 adapted to suit the veteran's disability, and purchased  
22 entirely or in part by the proceeds of a sale, casualty loss  
23 reimbursement, or other transfer of a home for which the

1 Federal Government had previously authorized payment for  
2 purchase or construction as Specially Adapted Housing.

3 However, the entire proceeds of the sale, casualty loss  
4 reimbursement, or other transfer of that housing shall be  
5 applied to the acquisition of subsequent specially adapted  
6 housing to the extent that the proceeds equal the purchase  
7 price of the subsequently acquired housing.

8 This exemption does not apply for any taxable year for  
9 which the taxpayer receives an exemption under Section 15-166.

10 For purposes of this Section, "unmarried surviving spouse"  
11 means the surviving spouse of the veteran at any time after the  
12 death of the veteran during which such surviving spouse is not  
13 married.

14 This exemption must be reestablished on an annual basis by  
15 certification from the Illinois Department of Veterans'  
16 Affairs to the Department, which shall forward a copy of the  
17 certification to local assessing officials.

18 (Source: P.A. 94-310, eff. 7-25-05.)

19 (35 ILCS 200/15-166 new)

20 Sec. 15-166. Disabled veterans with 50% disability.

21 (a) This Section applies to taxable years 2007 and  
22 thereafter.

23 (b) Property that is owned and used exclusively by a  
24 disabled veteran is exempt. As used in this Section: "disabled  
25 veteran" means a veteran who was honorably discharged with a

1 service-connected disability and for whom documentation, in  
2 any form, from any branch of the United States Armed Forces has  
3 been issued certifying that the veteran suffers from a  
4 disability of at least 50%; and "veteran" means an Illinois  
5 resident who has served as a member of the United States Armed  
6 Forces on active duty or State active duty, a member of the  
7 Illinois National Guard, or a member of the United States  
8 Reserve Forces.

9 (c) Every person who, on January 1, has the legal title to  
10 real or personal property that is entitled to an exemption  
11 under this Section must, on or before March 1 of each year,  
12 file an application for the exemption with the chief county  
13 assessment officer, listing and describing the property for  
14 which exemption is claimed and certifying its ownership and  
15 use. The Department of Revenue shall prescribe the forms upon  
16 which the application is made. The failure to make an  
17 application as required under this subsection constitutes a  
18 waiver of the exemption privilege for that year.

19 The production by a veteran of a letter of disability from  
20 the United States Government or United States Department of  
21 Veterans Affairs or its predecessor, indicating a disability of  
22 at least 50%, before the chief county assessment officer of the  
23 county in which property of the veteran lies is prima facie  
24 evidence of the fact that the veteran or the surviving spouse  
25 is entitled to the exemption.

26 Once an original application for tax exemption has been

1 granted, in each succeeding year on or before February 1, the  
2 chief county assessment officer must mail a renewal application  
3 to the applicant, and the officer shall accept from each  
4 applicant a renewal application on a form to be prescribed by  
5 the Department of Revenue. This renewal application shall be  
6 accepted as evidence of exemption by the chief county  
7 assessment officer unless he or she denies the application.