



Sen. Michael E. Hastings

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LRB098 15106 HLH 55880 a

1 AMENDMENT TO SENATE BILL 2905

2 AMENDMENT NO. _____. Amend Senate Bill 2905 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 15-165 and 15-169 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an assessed
8 value of \$100,000 ~~\$70,000~~, owned and used exclusively by a
9 disabled veteran, or the spouse or unmarried surviving spouse
10 of the veteran, as a home, is exempt. As used in this Section,
11 a disabled veteran means a person who has served in the Armed
12 Forces of the United States and whose disability is of such a
13 nature that the Federal Government has authorized payment for
14 purchase or construction of Specially Adapted Housing as set
15 forth in the United States Code, Title 38, Chapter 21, Section
16 2101.

1 The exemption applies to housing where Federal funds have
2 been used to purchase or construct special adaptations to suit
3 the veteran's disability.

4 The exemption also applies to housing that is specially
5 adapted to suit the veteran's disability, and purchased
6 entirely or in part by the proceeds of a sale, casualty loss
7 reimbursement, or other transfer of a home for which the
8 Federal Government had previously authorized payment for
9 purchase or construction as Specially Adapted Housing.

10 However, the entire proceeds of the sale, casualty loss
11 reimbursement, or other transfer of that housing shall be
12 applied to the acquisition of subsequent specially adapted
13 housing to the extent that the proceeds equal the purchase
14 price of the subsequently acquired housing.

15 Beginning with the 2015 tax year, the exemption also
16 applies to housing that is specifically constructed or adapted
17 to suit a qualifying veteran's disability if the housing or
18 adaptations are donated by a charitable organization, the
19 veteran has been approved to receive funds for the purchase or
20 construction of Specially Adapted Housing under Title 38,
21 Chapter 21, Section 2101 of the Unites State Code, and the home
22 has been inspected and certified by a licensed home inspector
23 to be in compliance with applicable standards set forth in U.S.
24 Department of Veterans Affairs, Veterans Benefits
25 Administration Pamphlet 26-13 Handbook for Design of Specially
26 Adapted Housing.

1 For purposes of this Section, "charitable organization"
2 means any benevolent, philanthropic, patriotic, or
3 eleemosynary entity that solicits and collects funds for
4 charitable purposes and includes each local, county, or area
5 division of that charitable organization.

6 For purposes of this Section, "unmarried surviving spouse"
7 means the surviving spouse of the veteran at any time after the
8 death of the veteran during which such surviving spouse is not
9 married.

10 This exemption must be reestablished on an annual basis by
11 certification from the Illinois Department of Veterans'
12 Affairs to the Department, which shall forward a copy of the
13 certification to local assessing officials.

14 A taxpayer who claims an exemption under Section 15-168 or
15 15-169 may not claim an exemption under this Section.

16 (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

17 (35 ILCS 200/15-169)

18 Sec. 15-169. Disabled veterans standard homestead
19 exemption.

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

24 (b) The amount of the exemption under this Section is as
25 follows:

1 (1) for veterans with a service-connected disability
2 of at least (i) 75% for exemptions granted in taxable years
3 2007 through 2009 and (ii) 70% for exemptions granted in
4 taxable year 2010 and each taxable year thereafter, as
5 certified by the United States Department of Veterans
6 Affairs, the annual exemption is \$5,000; and

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

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

23 (c) The tax exemption under this Section carries over to
24 the benefit of the veteran's surviving spouse as long as the
25 spouse holds the legal or beneficial title to the homestead,
26 permanently resides thereon, and does not remarry. If the

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

6 (c-1) Beginning with taxable year 2015, nothing in this
7 Section shall require the veteran to have qualified for or
8 obtained the exemption before death if the veteran was killed
9 in the line of duty.

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

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

24 (f) For the purposes of this Section:

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 10. The Mobile Home Local Services Tax Act is
13 amended by changing Section 7.5 as follows:

14 (35 ILCS 515/7.5)

15 Sec. 7.5. Exemption for disabled veterans.

16 (a) Beginning on January 1, 2004, a mobile home owned and
17 used exclusively by a disabled veteran or the spouse or
18 unmarried surviving spouse of the veteran as a home, is exempt
19 from the tax imposed under this Act.

20 Beginning with the 2015 tax year, the exemption also
21 applies to housing that is specifically constructed or adapted
22 to suit a qualifying veteran's disability if the housing or
23 adaptations are donated by a charitable organization, the
24 veteran has been approved to receive funds for the purchase or

1 construction of Specially Adapted Housing under Title 38,
2 Chapter 21, Section 2101 of the Unites State Code, and the home
3 has been inspected and certified by a licensed home inspector
4 to be in compliance with applicable standards set forth in U.S.
5 Department of Veterans Affairs, Veterans Benefits
6 Administration Pamphlet 26-13 Handbook for Design of Specially
7 Adapted Housing.

8 (b) As used in this Section:

9 "Disabled veteran" means a person who has served in the
10 armed forces of the United States and whose disability is of
11 such a nature that the federal government has authorized
12 payment for purchase or construction of specially adapted
13 housing as set forth in the United States Code, Title 38,
14 Chapter 21, Section 2101.

15 For purposes of this Section, "charitable organization"
16 means any benevolent, philanthropic, patriotic, or
17 eleemosynary entity that solicits and collects funds for
18 charitable purposes and includes each local, county, or area
19 division of that charitable organization.

20 "Unmarried surviving spouse" means the surviving spouse of
21 the veteran at any time after the death of the veteran during
22 which the surviving spouse is not married.

23 (c) Eligibility for this exemption must be reestablished on
24 an annual basis by certification from the Illinois Department
25 of Veterans' Affairs to the county clerk of the county in which
26 the exempt mobile home is located. The county clerk shall

1 forward a copy of the certification to local assessing
2 officials.

3 (Source: P.A. 93-146, eff. 7-10-03.)

4 Section 99. Effective date. This Act takes effect upon
5 becoming law.".