



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

HB0159

Introduced 1/14/2015, by Rep. Jack D. Franks

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. In a Section concerning the disabled veterans standard homestead exemption, provides that, for taxable years 2015 and thereafter: (i) if the veteran has a service connected disability of 30% or more but less than 50%, the annual exemption is \$2,500; (ii) if the veteran has a service connected disability of 50% or more but less than 70%, the annual exemption is \$5,000; and (iii) if the veteran has a service connected disability of 70% or more, then the property is exempt from taxation. Effective immediately.

LRB099 03772 HLH 23785 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

A BILL FOR

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 subsections (b)  
11 and (b-3) ~~subsection (b)~~, is granted for property that is used  
12 as a qualified residence by a disabled veteran.

13 (b) For taxable years prior to 2015, the ~~The~~ amount of the  
14 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  
17 2007 through 2009 and (ii) 70% for exemptions granted in  
18 taxable year 2010 and each taxable year thereafter, as  
19 certified by the United States Department of Veterans  
20 Affairs, the annual exemption is \$5,000; and

21 (2) for veterans with a service-connected disability  
22 of at least 50%, but less than (i) 75% for exemptions  
23 granted in taxable years 2007 through 2009 and (ii) 70% for

1 exemptions granted in taxable year 2010 and each taxable  
2 year thereafter, as certified by the United States  
3 Department of Veterans Affairs, the annual exemption is  
4 \$2,500.

5 (b-3) For taxable years 2015 and thereafter:

6 (1) if the veteran has a service connected disability  
7 of 30% or more but less than 50%, as certified by the  
8 United States Department of Veterans Affairs, then the  
9 annual exemption is \$2,500;

10 (2) if the veteran has a service connected disability  
11 of 50% or more but less than 70%, as certified by the  
12 United States Department of Veterans Affairs, then the  
13 annual exemption is \$5,000; and

14 (3) if the veteran has a service connected disability  
15 of 70% or more, as certified by the United States  
16 Department of Veterans Affairs, then the property is exempt  
17 from taxation under this Code.

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

1 (c) The tax exemption under this Section carries over to  
2 the benefit of the veteran's surviving spouse as long as the  
3 spouse holds the legal or beneficial title to the homestead,  
4 permanently resides thereon, and does not remarry. If the  
5 surviving spouse sells the property, an exemption not to exceed  
6 the amount granted from the most recent ad valorem tax roll may  
7 be transferred to his or her new residence as long as it is  
8 used as his or her primary residence and he or she does not  
9 remarry.

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