

# HB2866



## 101ST GENERAL ASSEMBLY

### State of Illinois

2019 and 2020

**HB2866**

by Rep. Sue Scherer

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-167.1 new

Amends the Property Tax Code. Provides for a homestead exemption in the amount of \$5,000 for property that is owned and occupied as the principal residence of an active duty member of the military. Effective immediately.

LRB101 09292 HLH 54386 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 adding  
5 Section 15-167.1 as follows:

6 (35 ILCS 200/15-167.1 new)

7 Sec. 15-167.1. Homestead for active duty military.

8 (a) Beginning with taxable year 2019, a homestead  
9 exemption, limited to a reduction of \$5,000 from the property's  
10 equalized assessed value, is granted for property that is owned  
11 and occupied as the principal residence of an active duty  
12 member of the military who is liable for paying real estate  
13 taxes on the property and is an owner of record of the property  
14 or has a legal or equitable interest therein as evidenced by a  
15 written instrument, except for a leasehold interest, other than  
16 a leasehold interest of land on which a single family residence  
17 is located, which is occupied as the principal residence of an  
18 active duty member of the military who has an ownership  
19 interest therein, legal, equitable or as a lessee, and on which  
20 he or she is liable for the payment of property taxes. For  
21 purposes of the exemption under this Section, "member of the  
22 military" means an Illinois resident who is serving as a member  
23 of the United States Armed Forces, a member of the Illinois

1 National Guard, or a member of the United States Reserve Forces  
2 on active duty.

3 (b) Application must be made during the application period  
4 in effect for the county in which the property is located. The  
5 assessor or chief county assessment officer may determine the  
6 eligibility of residential property to receive the homestead  
7 exemption provided by this Section by application, visual  
8 inspection, questionnaire, or other reasonable methods. The  
9 determination must be made in accordance with guidelines  
10 established by the Department.

11 (c) The exemption under this Section is in addition to any  
12 other homestead exemption provided in this Article 15.  
13 Notwithstanding Sections 6 and 8 of the State Mandates Act, no  
14 reimbursement by the State is required for the implementation  
15 of any mandate created by this Section.

16 Section 99. Effective date. This Act takes effect upon  
17 becoming law.