



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB1132

Introduced 02/07/11, by Rep. Jim Watson

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. Provides that a veteran's surviving spouse is eligible for the disabled veterans' standard homestead exemption if the veteran would have qualified for the benefit but died before October 12, 2007. Effective immediately.

LRB097 05125 HLH 45170 b

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 15-169 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 used as a qualified residence
12 by a disabled veteran.

13 (b) The amount of the exemption under this Section is as
14 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-5) If a homestead exemption is granted under this
6 Section and the person awarded the exemption subsequently
7 becomes a resident of a facility licensed under the Nursing
8 Home Care Act or a facility operated by the United States
9 Department of Veterans Affairs, then the exemption shall
10 continue (i) so long as the residence continues to be occupied
11 by the qualifying person's spouse or (ii) if the residence
12 remains unoccupied but is still owned by the person who
13 qualified for the homestead exemption.

14 (c) The tax exemption under this Section carries over to
15 the benefit of the veteran's surviving spouse as long as the
16 spouse holds the legal or beneficial title to the homestead,
17 permanently resides thereon, and does not remarry. A surviving
18 spouse of a disabled veteran is eligible for this exemption if
19 the veteran would have qualified for the exemption but died
20 before October 12, 2007. If the surviving spouse sells the
21 property, an exemption not to exceed the amount granted from
22 the most recent ad valorem tax roll may be transferred to his
23 or her new residence as long as it is used as his or her primary
24 residence and he or she does not remarry.

25 (d) The exemption under this Section applies for taxable
26 year 2007 and thereafter. A taxpayer who claims an exemption

1 under Section 15-165 or 15-168 may not claim an exemption under
2 this Section.

3 (e) Each taxpayer who has been granted an exemption under
4 this Section must reapply on an annual basis. Application must
5 be made during the application period in effect for the county
6 of his or her residence. The assessor or chief county
7 assessment officer may determine the eligibility of
8 residential property to receive the homestead exemption
9 provided by this Section by application, visual inspection,
10 questionnaire, or other reasonable methods. The determination
11 must be made in accordance with guidelines established by the
12 Department.

13 (f) For the purposes of this Section:

14 "Qualified residence" means real property, but less any
15 portion of that property that is used for commercial purposes,
16 with an equalized assessed value of less than \$250,000 that is
17 the disabled veteran's primary residence. Property rented for
18 more than 6 months is presumed to be used for commercial
19 purposes.

20 "Veteran" means an Illinois resident who has served as a
21 member of the United States Armed Forces on active duty or
22 State active duty, a member of the Illinois National Guard, or
23 a member of the United States Reserve Forces and who has
24 received an honorable discharge.

25 (Source: P.A. 95-644, eff. 10-12-07; 96-1298, eff. 1-1-11;
26 96-1418, eff. 8-2-10; revised 9-2-10.)

1 Section 99. Effective date. This Act takes effect upon
2 becoming law.