

HB0360



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB0360

by Rep. Allen Skillicorn

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. In a Section concerning the homestead exemption for veterans with disabilities, provides that, for taxable years 2017 and thereafter, if the veteran has a service connected disability of 20% (currently, 30%) or more but less than 50%, then the annual exemption is \$2,500. Provides that that exemption also applies to veterans who are not disabled but are over the age of 75. Removes a requirement that the homestead exemption for veterans with disabilities applies only to residences with an equalized assessed value of less than \$250,000. Effective immediately.

LRB100 04314 HLH 14320 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. Homestead exemption for veterans with
8 disabilities and veterans who are over the age of 75.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited to the amounts set forth in subsections (b), ~~and~~
11 ~~and~~ (b-3), and (b-4) is granted for property that is used as a
12 qualified residence by a veteran with a disability.

13 (b) For taxable years prior to 2015, 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 2016 ~~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-4) For taxable years 2017 and thereafter:

19 (1) if the veteran has a service connected disability
20 of 20% or more but less than 50%, as certified by the
21 United States Department of Veterans Affairs, or if the
22 veteran is over the age of 75 and does not have a service
23 connected disability or has a service connected disability
24 of less than 50%, then the annual exemption is \$2,500;

25 (2) if, regardless of the veteran's age, the veteran
26 has a service connected disability of 50% or more but less

1 than 70%, as certified by the United States Department of
2 Veterans Affairs, then the annual exemption is \$5,000; and

3 (3) if, regardless of the veteran's age, the veteran
4 has a service connected disability of 70% or more, as
5 certified by the United States Department of Veterans
6 Affairs, then the property is exempt from taxation under
7 this Code.

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

17 (c) The tax exemption under this Section carries over to
18 the benefit of the veteran's surviving spouse as long as the
19 spouse holds the legal or beneficial title to the homestead,
20 permanently resides thereon, and does not remarry. If the
21 surviving spouse sells the property, an exemption not to exceed
22 the amount granted from the most recent ad valorem tax roll may
23 be transferred to his or her new residence as long as it is
24 used as his or her primary residence and he or she does not
25 remarry.

26 (c-1) Beginning with taxable year 2015, nothing in this

1 Section shall require the veteran to have qualified for or
2 obtained the exemption before death if the veteran was killed
3 in the line of duty.

4 (d) The exemption under this Section applies for taxable
5 year 2007 and thereafter. A taxpayer who claims an exemption
6 under Section 15-165 or 15-168 may not claim an exemption under
7 this Section.

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

18 (f) For the purposes of this Section:

19 "Qualified residence" means real property, but less any
20 portion of that property that is used for commercial purposes,
21 ~~with an equalized assessed value of less than \$250,000~~ that is
22 the primary residence of a veteran with a disability. Property
23 rented for more than 6 months is presumed to be used for
24 commercial purposes.

25 "Veteran" means an Illinois resident who has served as a
26 member of the United States Armed Forces on active duty or

1 State active duty, a member of the Illinois National Guard, or
2 a member of the United States Reserve Forces and who has
3 received an honorable discharge.

4 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;
5 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.