



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB3195

Introduced 2/9/2017, by Rep. Christine Winger

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-167

Amends the Property Tax Code. Provides that a veteran who (i) returned from an armed conflict involving the armed forces of the United States prior to 2007 and (ii) otherwise meets the requirements for a returning veterans' homestead exemption is entitled to a returning veterans' homestead exemption for the 2017 and 2018 taxable years. Effective immediately.

LRB100 05420 HLH 15431 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 15-167 as follows:

6 (35 ILCS 200/15-167)

7 Sec. 15-167. Returning Veterans' Homestead Exemption.

8 (a) Beginning with taxable year 2007, a homestead
9 exemption, limited to a reduction set forth under subsection
10 (b), from the property's value, as equalized or assessed by the
11 Department, is granted for property that is owned and occupied
12 as the principal residence of a veteran returning from an armed
13 conflict involving the armed forces of the United States who is
14 liable for paying real estate taxes on the property and is an
15 owner of record of the property or has a legal or equitable
16 interest therein as evidenced by a written instrument, except
17 for a leasehold interest, other than a leasehold interest of
18 land on which a single family residence is located, which is
19 occupied as the principal residence of a veteran returning from
20 an armed conflict involving the armed forces of the United
21 States who has an ownership interest therein, legal, equitable
22 or as a lessee, and on which he or she is liable for the payment
23 of property taxes. For purposes of the exemption under this

1 Section, "veteran" means an Illinois resident who has served as
2 a member of the United States Armed Forces, a member of the
3 Illinois National Guard, or a member of the United States
4 Reserve Forces.

5 (b) In all counties, the reduction is \$5,000 for the
6 taxable year in which the veteran returns from active duty in
7 an armed conflict involving the armed forces of the United
8 States; however, if the veteran first acquires his or her
9 principal residence during the taxable year in which he or she
10 returns, but after January 1 of that year, and if the property
11 is owned and occupied by the veteran as a principal residence
12 on January 1 of the next taxable year, he or she may apply the
13 exemption for the next taxable year, and only the next taxable
14 year, after he or she returns. Beginning in taxable year 2010,
15 the reduction shall also be allowed for the taxable year after
16 the taxable year in which the veteran returns from active duty
17 in an armed conflict involving the armed forces of the United
18 States. For land improved with an apartment building owned and
19 operated as a cooperative, the maximum reduction from the value
20 of the property, as equalized by the Department, must be
21 multiplied by the number of apartments or units occupied by a
22 veteran returning from an armed conflict involving the armed
23 forces of the United States who is liable, by contract with the
24 owner or owners of record, for paying property taxes on the
25 property and is an owner of record of a legal or equitable
26 interest in the cooperative apartment building, other than a

1 leasehold interest. In a cooperative where a homestead
2 exemption has been granted, the cooperative association or the
3 management firm of the cooperative or facility shall credit the
4 savings resulting from that exemption only to the apportioned
5 tax liability of the owner or resident who qualified for the
6 exemption. Any person who willfully refuses to so credit the
7 savings is guilty of a Class B misdemeanor.

8 (c) Application must be made during the application period
9 in effect for the county of his or her residence. The assessor
10 or chief county assessment officer may determine the
11 eligibility of residential property to receive the homestead
12 exemption provided by this Section by application, visual
13 inspection, questionnaire, or other reasonable methods. The
14 determination must be made in accordance with guidelines
15 established by the Department.

16 (c-5) Notwithstanding any other provision of law, a veteran
17 who (i) returned from an armed conflict involving the armed
18 forces of the United States prior to 2007 and (ii) otherwise
19 meets the requirements for an exemption under this Section is
20 entitled to the reduction set forth in subsection (b) for the
21 2017 and 2018 taxable years.

22 (d) The exemption under this Section is in addition to any
23 other homestead exemption provided in this Article 15.
24 Notwithstanding Sections 6 and 8 of the State Mandates Act, no
25 reimbursement by the State is required for the implementation
26 of any mandate created by this Section.

1 (Source: P.A. 96-1288, eff. 7-26-10; 96-1418, eff. 8-2-10;
2 97-333, eff. 8-12-11.)

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