



Rep. Jerry Lee Long

Filed: 4/2/2018

10000HB4924ham001

LRB100 19920 HLH 37532 a

1 AMENDMENT TO HOUSE BILL 4924

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 4924 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 15-169 and 15-173 and by adding Section 15-173.5 as  
6 follows:

7 (35 ILCS 200/15-169)

8 Sec. 15-169. Homestead exemption for veterans with  
9 disabilities.

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

14 (b) For taxable years prior to 2015, the amount of the  
15 exemption under this Section is as follows:

16 (1) for veterans with a service-connected disability

1 of at least (i) 75% for exemptions granted in taxable years  
2 2007 through 2009 and (ii) 70% for exemptions granted in  
3 taxable year 2010 and each taxable year thereafter, as  
4 certified by the United States Department of Veterans  
5 Affairs, the annual exemption is \$5,000; and

6 (2) for veterans with a service-connected disability  
7 of at least 50%, but less than (i) 75% for exemptions  
8 granted in taxable years 2007 through 2009 and (ii) 70% for  
9 exemptions granted in taxable year 2010 and each taxable  
10 year thereafter, as certified by the United States  
11 Department of Veterans Affairs, the annual exemption is  
12 \$2,500.

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

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

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

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

26 (b-5) If a homestead exemption is granted under this

1 Section and the person awarded the exemption subsequently  
2 becomes a resident of a facility licensed under the Nursing  
3 Home Care Act or a facility operated by the United States  
4 Department of Veterans Affairs, then the exemption shall  
5 continue (i) so long as the residence continues to be occupied  
6 by the qualifying person's spouse or (ii) if the residence  
7 remains unoccupied but is still owned by the person who  
8 qualified for the homestead exemption.

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

18 As used in this subsection (c):

19 (1) for taxable years prior to 2015, "surviving spouse"  
20 means the surviving spouse of a veteran who obtained an  
21 exemption under this Section prior to his or her death;

22 (2) for taxable years 2015 through 2017, "surviving  
23 spouse" means (i) the surviving spouse of a veteran who  
24 obtained an exemption under this Section prior to his or  
25 her death and (ii) the surviving spouse of a veteran who  
26 was killed in the line of duty in the current taxable year

1       or any preceding taxable year; and

2           (3) for taxable year 2018 and thereafter, "surviving  
3       spouse" means (i) the surviving spouse of a veteran who  
4       qualified for the exemption under this Section prior to his  
5       or her death, (ii) the surviving spouse of a veteran who  
6       was killed in the line of duty in the current taxable year  
7       or any preceding taxable year, and (iii) the surviving  
8       spouse of a veteran who did not obtain an exemption under  
9       this Section before death, but who would have qualified for  
10       the exemption under this Section in the current taxable  
11       year if he or she had survived.

12       (c-1) Beginning with taxable year 2015, nothing in this  
13       Section shall require the veteran to have qualified for or  
14       obtained the exemption before death if the veteran was killed  
15       in the line of duty.

16       (d) The exemption under this Section applies for taxable  
17       year 2007 and thereafter. A taxpayer who claims an exemption  
18       under Section 15-165 or 15-168 may not claim an exemption under  
19       this Section.

20       (e) Each taxpayer who has been granted an exemption under  
21       this Section must reapply on an annual basis. Application must  
22       be made during the application period in effect for the county  
23       of his or her residence. The assessor or chief county  
24       assessment officer may determine the eligibility of  
25       residential property to receive the homestead exemption  
26       provided by this Section by application, visual inspection,

1 questionnaire, or other reasonable methods. The determination  
2 must be made in accordance with guidelines established by the  
3 Department.

4 (f) For the purposes of this Section:

5 "Qualified residence" means real property, but less any  
6 portion of that property that is used for commercial purposes,  
7 with an equalized assessed value of less than \$250,000 that is  
8 the primary residence of a veteran with a disability. Property  
9 rented for more than 6 months is presumed to be used for  
10 commercial purposes.

11 "Veteran" means an Illinois resident who has served as a  
12 member of the United States Armed Forces on active duty or  
13 State active duty, a member of the Illinois National Guard, or  
14 a member of the United States Reserve Forces and who has  
15 received an honorable discharge.

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

18 (35 ILCS 200/15-173)

19 Sec. 15-173. Natural Disaster Homestead Exemption.

20 (a) This Section may be cited as the Natural Disaster  
21 Homestead Exemption.

22 (b) As used in this Section:

23 "Base amount" means the base year equalized assessed value  
24 of the residence.

25 "Base year" means the taxable year prior to the taxable

1 year in which the natural disaster occurred.

2 "Chief county assessment officer" means the County  
3 Assessor or Supervisor of Assessments of the county in which  
4 the property is located.

5 "Equalized assessed value" means the assessed value as  
6 equalized by the Illinois Department of Revenue.

7 "Homestead property" has the meaning ascribed to that term  
8 in Section 15-175 of this Code.

9 "Natural disaster" means an occurrence of widespread or  
10 severe damage or loss of property resulting from any  
11 catastrophic cause including but not limited to fire, flood,  
12 earthquake, wind, storm, or extended period of severe inclement  
13 weather. In the case of a residential structure affected by  
14 flooding, the structure shall not be eligible for this  
15 homestead improvement exemption unless it is located within a  
16 local jurisdiction which is participating in the National Flood  
17 Insurance Program. A proclamation of disaster by the President  
18 of the United States or Governor of the State of Illinois is  
19 not a prerequisite to the classification of an occurrence as a  
20 natural disaster under this Section.

21 (c) A homestead exemption shall be granted by the chief  
22 county assessment officer for homestead properties containing  
23 a residential structure that has been rebuilt following a  
24 natural disaster occurring in taxable year 2012 or any taxable  
25 year thereafter. The amount of the exemption is the equalized  
26 assessed value of the residence in the first taxable year for

1 which the taxpayer applies for an exemption under this Section  
2 minus the base amount. To be eligible for an exemption under  
3 this Section: (i) the residential structure must be rebuilt  
4 within 2 years after the date of the natural disaster; and (ii)  
5 the square footage of the rebuilt residential structure may not  
6 be more than 110% of the square footage of the original  
7 residential structure as it existed immediately prior to the  
8 natural disaster. The taxpayer's initial application for an  
9 exemption under this Section must be made no later than the  
10 first taxable year after the residential structure is rebuilt.  
11 The exemption shall continue at the same annual amount until  
12 the taxable year in which the property is sold or transferred.

13 (d) To receive the exemption, the taxpayer shall submit an  
14 application to the chief county assessment officer of the  
15 county in which the property is located by July 1 of each  
16 taxable year. A county may, by resolution, establish a date for  
17 submission of applications that is different than July 1. The  
18 chief county assessment officer may require additional  
19 documentation to be provided by the applicant. The applications  
20 shall be clearly marked as applications for the Natural  
21 Disaster Homestead Exemption.

22 (e) Property is not eligible for an exemption under this  
23 Section, Section 15-173.5, and Section 15-180 for the same  
24 natural disaster or catastrophic event. The property may,  
25 however, remain eligible for an additional exemption under  
26 Section 15-180 for any separate event occurring after the

1 property qualified for an exemption under this Section.

2 (f) The exemption under this Section carries over to the  
3 benefit of the surviving spouse as long as the spouse holds the  
4 legal or beneficial title to the homestead and permanently  
5 resides thereon.

6 (g) Notwithstanding Sections 6 and 8 of the State Mandates  
7 Act, no reimbursement by the State is required for the  
8 implementation of any mandate created by this Section.

9 (Source: P.A. 97-716, eff. 6-29-12.)

10 (35 ILCS 200/15-173.5 new)

11 Sec. 15-173.5. Natural Disaster Home Repair Assistance  
12 Homestead Exemption.

13 (a) This Section may be cited as the Natural Disaster Home  
14 Repair Assistance Homestead Exemption.

15 (b) As used in this Section:

16 "Chief county assessment officer" means the county  
17 assessor or supervisor of assessments of the county in which  
18 the property is located.

19 "Homestead property" has the meaning given to that term in  
20 Section 15-175 of this Code.

21 "Natural disaster" means an occurrence of widespread or  
22 severe damage or loss of property resulting from any  
23 catastrophic cause including, but not limited to, fire, flood,  
24 earthquake, wind, storm, or extended period of severe inclement  
25 weather. In the case of a residential structure affected by



1 flooding, the structure shall not be eligible for this  
2 homestead exemption unless it is located within a local  
3 jurisdiction which is participating in the National Flood  
4 Insurance Program. A proclamation of disaster by the President  
5 of the United States or Governor of the State of Illinois is  
6 not a prerequisite to the classification of an occurrence as a  
7 natural disaster under this Section.

8 (c) A homestead exemption, limited to a reduction from the  
9 property's equalized assessed value as set forth in subsection  
10 (e), shall be granted by the chief county assessment officer  
11 for homestead property that meets the following criteria:

12 (1) the property sustains damage as a result a natural  
13 disaster occurring in assessment year 2017 or any  
14 assessment year thereafter; and

15 (2) the homeowner incurs costs to repair that damage  
16 during the assessment year for which the exemption is  
17 sought.

18 (d) To be eligible for an exemption under this Section:

19 (1) the property must be repaired within 3 years after  
20 the date of the natural disaster; and

21 (2) the repairs must be made demonstrably as a result  
22 of the damage caused by the natural disaster to the  
23 property and shall not represent a homestead improvement,  
24 as provided under Section 15-180, of the original  
25 residential structure as it existed immediately prior to  
26 the natural disaster.

1       (e) The amount of the reduction shall be the amount of the  
2 costs incurred by the homeowner, but in no event shall the  
3 amount of the exemption granted for any property exceed \$5,000  
4 in total for any single natural disaster.

5       (f) To receive the exemption, the taxpayer shall submit an  
6 application to the chief county assessment officer of the  
7 county in which the property is located by July 1 of each  
8 taxable year. A county may, by resolution, establish a date for  
9 submission of applications that is different than July 1. The  
10 chief county assessment officer may require additional  
11 documentation to be provided by the applicant in order to  
12 establish the value of the exemption and reasonably ascertain  
13 that the exemption applied for under this Section is awarded  
14 for repairs made on a property as a result of the natural  
15 disaster. The applications shall be clearly marked as  
16 applications for the Natural Disaster Home Repair Assistance  
17 Homestead Exemption.

18       (g) Property is not eligible for an exemption under this  
19 Section, Section 15-173, and Section 15-180 for the same  
20 natural disaster. The property may, however, remain eligible  
21 for an additional exemption under Section 15-173 or Section  
22 15-180 for any separate event occurring after the property  
23 qualified for an exemption under this Section.

24       (h) Notwithstanding Sections 6 and 8 of the State Mandates  
25 Act, no reimbursement by the State is required for the  
26 implementation of any mandate created by this Section.

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