



Rep. David Harris

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LRB100 06701 HLH 30546 a

1 AMENDMENT TO SENATE BILL 872

2 AMENDMENT NO. _____. Amend Senate Bill 872 by replacing
3 everything after the enacting clause with the following:

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.

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

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

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

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

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

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

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

25 (b-5) If a homestead exemption is granted under this
26 Section and the person awarded the exemption subsequently

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

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

17 As used in this subsection (c):

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

21 (2) for taxable years 2015 and 2016, "surviving spouse"
22 means (i) the surviving spouse of a veteran who obtained an
23 exemption under this Section prior to his or her death or
24 (ii) the surviving spouse of a veteran who was killed in
25 the line of duty; and

26 (3) for taxable year 2017 and thereafter, "surviving

1 spouse" means (i) the surviving spouse of a veteran who
2 qualified for the exemption under this Section prior to his
3 or her death, (ii) the surviving spouse of a veteran who
4 was killed in the line of duty, or (iii) the surviving
5 spouse of a veteran who did not obtain an exemption under
6 this Section before death, but who applied for a
7 service-connected disability certification from the United
8 States Department of Veterans Affairs or the United States
9 Department of Defense no earlier than January 1, 2007 and
10 would have qualified for the exemption under this Section
11 in the current taxable 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 (e-5) If the property is first used as a qualified
5 residence by a veteran with a disability after January 1 of a
6 taxable year, the exemption under this Section shall be
7 prorated for that taxable year.

8 (f) For the purposes of this Section:

9 "Qualified residence" means, for veterans who first
10 qualify for the exemption under this Section prior to taxable
11 year 2018, real property, but less any portion of that property
12 that is used for commercial purposes, with an equalized
13 assessed value of less than \$250,000 that is the primary
14 residence of a veteran with a disability. For veterans who
15 first qualify for the exemption under this Section in taxable
16 year 2018 or thereafter, "qualified residence" means real
17 property, but less any portion of that property that is used
18 for commercial purposes, with a fair cash value of less than
19 \$300,000 that is the primary residence of a veteran with a
20 disability. Property rented for more than 6 months is presumed
21 to be used for commercial purposes.

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

1 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;
2 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

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