



Sen. Laura M. Murphy

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LRB100 11168 HLH 22801 a

1 AMENDMENT TO SENATE BILL 1437

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1437 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 (c-1) Beginning with taxable year 2015, nothing in this  
18 Section shall require the veteran to have qualified for or  
19 obtained the exemption before death if the veteran was killed  
20 in the line of duty.

21 (d) The exemption under this Section applies for taxable  
22 year 2007 and thereafter. A taxpayer who claims an exemption  
23 under Section 15-165 or 15-168 may not claim an exemption under  
24 this Section.

25 (e) Each taxpayer who has been granted an exemption under  
26 this Section must reapply on an annual basis unless the veteran

1 has been found by the Department of Veterans' Affairs to be  
2 permanently and totally disabled. Application must be made  
3 during the application period in effect for the county of his  
4 or her residence. The assessor or chief county assessment  
5 officer may determine the eligibility of residential property  
6 to receive the homestead exemption provided by this Section by  
7 application, visual inspection, questionnaire, or other  
8 reasonable methods. The determination must be made in  
9 accordance with guidelines established by the Department.

10 (f) For the purposes of this Section:

11 "Qualified residence" means real property, but less any  
12 portion of that property that is used for commercial purposes,  
13 with an equalized assessed value of less than \$250,000 that is  
14 the primary residence of a veteran with a disability. Property  
15 rented for more than 6 months is presumed to be used for  
16 commercial purposes.

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

22 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;  
23 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)".