

HB4764



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

HB4764

Introduced 2/18/2020, by Rep. Mary Edly-Allen

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165

Amends the Property Tax Code. Provides that the exemption for veterans with disabilities applies to property up to an assessed value of \$350,000 (currently, \$100,000).

LRB101 18460 HLH 67908 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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Veterans with disabilities. Property up to an
8 assessed value of \$350,000 ~~\$100,000~~, owned and used exclusively
9 by a veteran with a disability, or the spouse or unmarried
10 surviving spouse of the veteran, as a home, is exempt. As used
11 in this Section, a "veteran with a disability" means a person
12 who has served in the Armed Forces of the United States and
13 whose disability is of such a nature that the Federal
14 Government has authorized payment for purchase or construction
15 of Specially Adapted Housing as set forth in the United States
16 Code, Title 38, Chapter 21, Section 2101.

17 The exemption applies to housing where Federal funds have
18 been used to purchase or construct special adaptations to suit
19 the veteran's disability.

20 The exemption also applies to housing that is specially
21 adapted to suit the veteran's disability, and purchased
22 entirely or in part by the proceeds of a sale, casualty loss
23 reimbursement, or other transfer of a home for which the

1 Federal Government had previously authorized payment for
2 purchase or construction as Specially Adapted Housing.

3 However, the entire proceeds of the sale, casualty loss
4 reimbursement, or other transfer of that housing shall be
5 applied to the acquisition of subsequent specially adapted
6 housing to the extent that the proceeds equal the purchase
7 price of the subsequently acquired housing.

8 Beginning with the 2015 tax year, the exemption also
9 applies to housing that is specifically constructed or adapted
10 to suit a qualifying veteran's disability if the housing or
11 adaptations are donated by a charitable organization, the
12 veteran has been approved to receive funds for the purchase or
13 construction of Specially Adapted Housing under Title 38,
14 Chapter 21, Section 2101 of the United States Code, and the
15 home has been inspected and certified by a licensed home
16 inspector to be in compliance with applicable standards set
17 forth in U.S. Department of Veterans Affairs, Veterans Benefits
18 Administration Pamphlet 26-13 Handbook for Design of Specially
19 Adapted Housing.

20 For purposes of this Section, "charitable organization"
21 means any benevolent, philanthropic, patriotic, or
22 eleemosynary entity that solicits and collects funds for
23 charitable purposes and includes each local, county, or area
24 division of that charitable organization.

25 For purposes of this Section, "unmarried surviving spouse"
26 means the surviving spouse of the veteran at any time after the

1 death of the veteran during which such surviving spouse is not
2 married.

3 This exemption must be reestablished on an annual basis by
4 certification from the Illinois Department of Veterans'
5 Affairs to the Department, which shall forward a copy of the
6 certification to local assessing officials.

7 A taxpayer who claims an exemption under Section 15-168 or
8 15-169 may not claim an exemption under this Section.

9 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15.)