

SB3553



101ST GENERAL ASSEMBLY

State of Illinois

2019 and 2020

SB3553

Introduced 2/14/2020, by Sen. John F. Curran

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. In a Section concerning the homestead exemption for veterans with disabilities, provides that, if the veteran has a service connected disability of 1% or more but less than 30%, as certified by the United States Department of Veterans Affairs, then the annual exemption is \$1,000.

LRB101 19780 HLH 69291 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 15-169 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 this Section
11 ~~subsections (b) and (b-3)~~, is granted for property that is used
12 as a qualified 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
17 2007 through 2009 and (ii) 70% for exemptions granted in
18 taxable year 2010 and each taxable year thereafter, as
19 certified by the United States Department of Veterans
20 Affairs, the annual exemption is \$5,000; and

21 (2) for veterans with a service-connected disability
22 of at least 50%, but less than (i) 75% for exemptions
23 granted in taxable years 2007 through 2009 and (ii) 70% for

1 exemptions granted in taxable year 2010 and each taxable
2 year thereafter, as certified by the United States
3 Department of Veterans Affairs, the annual exemption is
4 \$2,500.

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

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

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

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

18 (b-4) For taxable years 2021 and thereafter, if the veteran
19 has a service connected disability of 1% or more but less than
20 30%, as certified by the United States Department of Veterans
21 Affairs, then the annual exemption is \$1,000.

22 (b-5) If a homestead exemption is granted under this
23 Section and the person awarded the exemption subsequently
24 becomes a resident of a facility licensed under the Nursing
25 Home Care Act or a facility operated by the United States
26 Department of Veterans Affairs, then the exemption shall

1 continue (i) so long as the residence continues to be occupied
2 by the qualifying person's spouse or (ii) if the residence
3 remains unoccupied but is still owned by the person who
4 qualified for the homestead exemption.

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

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

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

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

1 residential property to receive the homestead exemption
2 provided by this Section by application, visual inspection,
3 questionnaire, or other reasonable methods. The determination
4 must be made in accordance with guidelines established by the
5 Department.

6 (e-1) If the person qualifying for the exemption does not
7 occupy the qualified residence as of January 1 of the taxable
8 year, the exemption granted under this Section shall be
9 prorated on a monthly basis. The prorated exemption shall apply
10 beginning with the first complete month in which the person
11 occupies the qualified residence.

12 (f) For the purposes of this Section:

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

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

24 (Source: P.A. 99-143, eff. 7-27-15; 99-375, eff. 8-17-15;
25 99-642, eff. 7-28-16; 100-869, eff. 8-14-18.)