



Rep. Joyce Mason

Filed: 3/19/2021

10200HB2378ham001

LRB102 12623 HLH 23623 a

1 AMENDMENT TO HOUSE BILL 2378

2 AMENDMENT NO. _____. Amend House Bill 2378 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

1 years 2007 through 2009 and (ii) 70% for exemptions
2 granted in taxable year 2010 and each taxable year
3 thereafter, as certified by the United States Department
4 of Veterans 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%
8 for exemptions granted in taxable year 2010 and each
9 taxable 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
24 exempt 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
13 exceed the amount granted from the most recent ad valorem tax
14 roll may be transferred to his or her new residence as long as
15 it is used as his or her primary residence and he or she does
16 not remarry.

17 As used in this subsection (c):

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

22 (2) for taxable years 2015 through 2020, "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 2021 and thereafter, "surviving
3 spouse" means (i) the surviving spouse of a veteran who
4 qualified for the exemption under this Section prior to
5 his or her death, (ii) the surviving spouse of a veteran
6 who was killed in the line of duty in the current taxable
7 year or any preceding taxable year, (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
10 for the exemption under this Section in the current
11 taxable year if he or she had survived, and (iv) the
12 surviving spouse of a veteran whose death was determined
13 to be service-connected and who is certified by the United
14 States Department of Veterans Affairs as being a current
15 recipient of Dependency and Indemnity Compensation; a
16 surviving spouse who qualifies under item (iv) shall
17 receive the exemption set forth in paragraph (3) of
18 subsection (b-3).

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

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

1 (e) Each taxpayer who has been granted an exemption under
2 this Section must reapply on an annual basis. Application must
3 be made during the application period in effect for the county
4 of his or her residence. The assessor or chief county
5 assessment officer may determine the eligibility of
6 residential property to receive the homestead exemption
7 provided by this Section by application, visual inspection,
8 questionnaire, or other reasonable methods. The determination
9 must be made in accordance with guidelines established by the
10 Department.

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

17 (e-5) Notwithstanding any other provision of law, each
18 chief county assessment officer may approve this exemption for
19 the 2020 taxable year, without application, for any property
20 that was approved for this exemption for the 2019 taxable
21 year, provided that:

22 (1) the county board has declared a local disaster as
23 provided in the Illinois Emergency Management Agency Act
24 related to the COVID-19 public health emergency;

25 (2) the owner of record of the property as of January
26 1, 2020 is the same as the owner of record of the property

1 as of January 1, 2019;

2 (3) the exemption for the 2019 taxable year has not
3 been determined to be an erroneous exemption as defined by
4 this Code; and

5 (4) the applicant for the 2019 taxable year has not
6 asked for the exemption to be removed for the 2019 or 2020
7 taxable years.

8 Nothing in this subsection shall preclude a veteran whose
9 service connected disability rating has changed since the 2019
10 exemption was granted from applying for the exemption based on
11 the subsequent service connected disability rating.

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. 100-869, eff. 8-14-18; 101-635, eff. 6-5-20.)

25 Section 99. Effective date. This Act takes effect upon

1 becoming law.".