



Rep. Deanne M. Mazzochi

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10200SB1750ham002

LRB102 16372 HLH 26216 a

1 AMENDMENT TO SENATE BILL 1750

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 1750 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 (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  
24 under this Section.

25 (e) Except as otherwise provided in this subsection (e),  
26 each ~~Each~~ taxpayer who has been granted an exemption under

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

10 Beginning on and after the effective date of this  
11 amendatory Act of the 102nd General Assembly, if a veteran has  
12 a service connected disability of 100%, as certified by the  
13 United States Department of Veterans Affairs, the taxpayer who  
14 has been granted an exemption under this Section shall no  
15 longer be required to reapply for the exemption on an annual  
16 basis, but shall be required to reapply for the exemption  
17 every 10 years. The exemption shall be in effect for as long as  
18 the exemption would otherwise be permitted under this Section.

19 (e-1) If the person qualifying for the exemption does not  
20 occupy the qualified residence as of January 1 of the taxable  
21 year, the exemption granted under this Section shall be  
22 prorated on a monthly basis. The prorated exemption shall  
23 apply beginning with the first complete month in which the  
24 person occupies the qualified residence.

25 (e-5) Notwithstanding any other provision of law, each  
26 chief county assessment officer may approve this exemption for

1 the 2020 taxable year, without application, for any property  
2 that was approved for this exemption for the 2019 taxable  
3 year, provided that:

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

7 (2) the owner of record of the property as of January  
8 1, 2020 is the same as the owner of record of the property  
9 as of January 1, 2019;

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

13 (4) the applicant for the 2019 taxable year has not  
14 asked for the exemption to be removed for the 2019 or 2020  
15 taxable years.

16 Nothing in this subsection shall preclude a veteran whose  
17 service connected disability rating has changed since the 2019  
18 exemption was granted from applying for the exemption based on  
19 the subsequent service connected disability rating.

20 (f) For the purposes of this Section:

21 "Qualified residence" means real property, but less any  
22 portion of that property that is used for commercial purposes,  
23 with an equalized assessed value of less than \$250,000 that is  
24 the primary residence of a veteran with a disability. Property  
25 rented for more than 6 months is presumed to be used for  
26 commercial purposes.

1 "Veteran" means an Illinois resident who has served as a  
2 member of the United States Armed Forces on active duty or  
3 State active duty, a member of the Illinois National Guard, or  
4 a member of the United States Reserve Forces and who has  
5 received an honorable discharge.

6 (Source: P.A. 100-869, eff. 8-14-18; 101-635, eff. 6-5-20.)

7 Section 99. Effective date. This Act takes effect upon  
8 becoming law."