



Rep. Norine K. Hammond

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10300HB1154ham001

LRB103 04690 HLH 57219 a

1 AMENDMENT TO HOUSE BILL 1154

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 1154 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;

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; and

25 (4) for taxable year 2023 and thereafter, if the  
26 taxpayer is the surviving spouse of a veteran whose death

1           was determined to be service-connected and who is  
2           certified by the United States Department of Veterans  
3           Affairs as a recipient of dependency and indemnity  
4           compensation under federal law, then the property is also  
5           exempt from taxation under this Code.

6           (b-5) If a homestead exemption is granted under this  
7           Section and the person awarded the exemption subsequently  
8           becomes a resident of a facility licensed under the Nursing  
9           Home Care Act or a facility operated by the United States  
10          Department of Veterans Affairs, then the exemption shall  
11          continue (i) so long as the residence continues to be occupied  
12          by the qualifying person's spouse or (ii) if the residence  
13          remains unoccupied but is still owned by the person who  
14          qualified for the homestead exemption.

15          (c) The tax exemption under this Section carries over to  
16          the benefit of the veteran's surviving spouse as long as the  
17          spouse holds the legal or beneficial title to the homestead,  
18          permanently resides thereon, and does not remarry. If the  
19          surviving spouse sells the property, an exemption not to  
20          exceed the amount granted from the most recent ad valorem tax  
21          roll may be transferred to his or her new residence as long as  
22          it is used as his or her primary residence and he or she does  
23          not remarry.

24          As used in this subsection (c):

25                 (1) for taxable years prior to 2015, "surviving  
26                 spouse" means the surviving spouse of a veteran who

1           obtained an exemption under this Section prior to his or  
2           her death;

3           (2) for taxable years 2015 through 2022, "surviving  
4           spouse" means (i) the surviving spouse of a veteran who  
5           obtained an exemption under this Section prior to his or  
6           her death and (ii) the surviving spouse of a veteran who  
7           was killed in the line of duty at any time prior to the  
8           expiration of the application period in effect for the  
9           exemption for the taxable year for which the exemption is  
10          sought; and

11          (3) for taxable year 2023 and thereafter, "surviving  
12          spouse" means: (i) the surviving spouse of a veteran who  
13          obtained the exemption under this Section prior to his or  
14          her death; (ii) the surviving spouse of a veteran who was  
15          killed in the line of duty at any time prior to the  
16          expiration of the application period in effect for the  
17          exemption for the taxable year for which the exemption is  
18          sought; (iii) the surviving spouse of a veteran who did  
19          not obtain an exemption under this Section before death,  
20          but who would have qualified for the exemption under this  
21          Section in the taxable year for which the exemption is  
22          sought if he or she had survived, and whose surviving  
23          spouse has been a resident of Illinois from the time of the  
24          veteran's death through the taxable year for which the  
25          exemption is sought; and (iv) the surviving spouse of a  
26          veteran whose death was determined to be

1 service-connected, but who would not otherwise qualify  
2 under item ~~items~~ (i), (ii), or (iii), if the spouse (A) is  
3 certified by the United States Department of Veterans  
4 Affairs as a recipient of dependency and indemnity  
5 compensation under federal law at any time prior to the  
6 expiration of the application period in effect for the  
7 exemption for the taxable year for which the exemption is  
8 sought and (B) remains eligible for that dependency and  
9 indemnity compensation as of January 1 of the taxable year  
10 for which the exemption is sought.

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

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

19 (e) Except as otherwise provided in this subsection (e),  
20 each taxpayer who has been granted an exemption under this  
21 Section must reapply on an annual basis. Application must be  
22 made during the application period in effect for the county of  
23 his or her residence. The assessor or chief county assessment  
24 officer may determine the eligibility of residential property  
25 to receive the homestead exemption provided by this Section by  
26 application, visual inspection, questionnaire, or other

1 reasonable methods. The determination must be made in  
2 accordance with guidelines established by the Department.

3 On and after May 23, 2022 (the effective date of Public Act  
4 102-895) ~~this amendatory Act of the 102nd General Assembly~~, if  
5 a veteran has a combined service connected disability rating  
6 of 100% and is deemed to be permanently and totally disabled,  
7 as certified by the United States Department of Veterans  
8 Affairs, then that veteran, or that veteran's surviving  
9 spouse, the taxpayer who has been granted an exemption under  
10 ~~this Section~~ shall no longer be required to reapply for the  
11 exemption on an annual basis, and the exemption shall be in  
12 effect for as long as the exemption would otherwise be  
13 permitted under this Section. However, if a surviving spouse  
14 who is exempt from annual reapplication remarries, the  
15 surviving spouse must immediately notify the assessor or chief  
16 county assessment officer of the county in which the exempt  
17 property is located. An assessor or chief county assessment  
18 officer may also use data in a commercially available database  
19 to determine whether a surviving spouse who is exempt from  
20 annual reapplication has remarried.

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

1 (e-5) Notwithstanding any other provision of law, each  
2 chief county assessment officer may approve this exemption for  
3 the 2020 taxable year, without application, for any property  
4 that was approved for this exemption for the 2019 taxable  
5 year, provided that:

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

9 (2) the owner of record of the property as of January  
10 1, 2020 is the same as the owner of record of the property  
11 as of January 1, 2019;

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

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

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

22 (e-10) Notwithstanding any other provision of law, each  
23 chief county assessment officer may approve this exemption for  
24 the 2021 taxable year, without application, for any property  
25 that was approved for this exemption for the 2020 taxable  
26 year, if:

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

4           (2) the owner of record of the property as of January  
5 1, 2021 is the same as the owner of record of the property  
6 as of January 1, 2020;

7           (3) the exemption for the 2020 taxable year has not  
8 been determined to be an erroneous exemption as defined by  
9 this Code; and

10           (4) the taxpayer for the 2020 taxable year has not  
11 asked for the exemption to be removed for the 2020 or 2021  
12 taxable years.

13           Nothing in this subsection shall preclude a veteran whose  
14 service connected disability rating has changed since the 2020  
15 exemption was granted from applying for the exemption based on  
16 the subsequent service connected disability rating.

17           (f) For the purposes of this Section:

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

24           "Veteran" means an Illinois resident who has served as a  
25 member of the United States Armed Forces on active duty or  
26 State active duty, a member of the Illinois National Guard, or



1 a member of the United States Reserve Forces and who has  
2 received an honorable discharge.

3 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;  
4 102-895, eff. 5-23-22; revised 9-6-22.)

5 Section 99. Effective date. This Act takes effect upon  
6 becoming law."