



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB2551

Introduced 2/18/2005, by Rep. Jack D. Franks

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165  
30 ILCS 805/8.29 new

Amends the Property Tax Code. Changes the exemption for disabled veterans. The exemption now applies only to property up to an assessed value of \$58,000 owned and used exclusively as a home by a disabled veteran found eligible for specially adapted housing by the federal government or the spouse or unmarried surviving spouse of the veteran. This amendatory Act provides that the exemption applies, for taxable years 2005 and thereafter, to the first \$58,000 in assessed value of property owned and used exclusively by a disabled veteran, or the spouse or unmarried surviving spouse of the veteran, as a home. Provides that a "disabled veteran" is a veteran who has been awarded a 100% service-connected disability, permanent and total with no further examinations, by the United States Department of Veterans Affairs. Amends the State Mandates Act to require implementation without reimbursement.

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FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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. Disabled veterans.

8 (a) For taxable years 2005 and thereafter, the first  
9 \$58,000 in assessed value of property up to an assessed value  
10 of \$58,000, owned and used exclusively by a disabled veteran,  
11 or the spouse or unmarried surviving spouse of the veteran, as  
12 a home, is exempt.

13 (b) As used in this Section:

14 "Disabled veteran" means a veteran that has been awarded a  
15 100% service-connected disability, permanent and total with no  
16 further examinations, by the United States Department of  
17 Veterans Affairs. As used in this Section, a disabled veteran  
18 means a person who has served in the Armed Forces of the United  
19 States and whose disability is of such a nature that the  
20 Federal Government has authorized payment for purchase or  
21 construction of Specially Adapted Housing as set forth in the  
22 United States Code, Title 38, Chapter 21, Section 2101.

23 ~~The exemption applies to housing where Federal funds have~~  
24 ~~been used to purchase or construct special adaptations to suit~~  
25 ~~the veteran's disability.~~

26 ~~The exemption also applies to housing that is specially~~  
27 ~~adapted to suit the veteran's disability, and purchased~~  
28 ~~entirely or in part by the proceeds of a sale, casualty loss~~  
29 ~~reimbursement, or other transfer of a home for which the~~  
30 ~~Federal Government had previously authorized payment for~~  
31 ~~purchase or construction as Specially Adapted Housing.~~

32 ~~However, the entire proceeds of the sale, casualty loss~~

1 ~~reimbursement, or other transfer of that housing shall be~~  
2 ~~applied to the acquisition of subsequent specially adapted~~  
3 ~~housing to the extent that the proceeds equal the purchase~~  
4 ~~price of the subsequently acquired housing.~~

5 ~~For purposes of this Section,~~

6 "Unmarried surviving spouse" means the surviving spouse of  
7 the veteran at any time after the death of the veteran during  
8 which such surviving spouse is not married.

9 (c) This exemption must be reestablished on an annual basis  
10 by certification from the Illinois Department of Veterans'  
11 Affairs to the Department, which shall forward a copy of the  
12 certification to local assessing officials.

13 (Source: P.A. 91-401, eff. 1-1-00.)

14 Section 90. The State Mandates Act is amended by adding  
15 Section 8.29 as follows:

16 (30 ILCS 805/8.29 new)

17 Sec. 8.29. Exempt mandate. Notwithstanding Sections 6 and 8  
18 of this Act, no reimbursement by the State is required for the  
19 implementation of any mandate created by this amendatory Act of  
20 the 94th General Assembly.