



## 95TH GENERAL ASSEMBLY

### State of Illinois

### 2007 and 2008

### HB1015

Introduced 2/8/2007, by Rep. Mike Boland

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-167 new  
30 ILCS 805/8.31 new

Amends the Property Tax Code. Creates the Veterans' Homestead Exemption, under which an annual homestead exemption, limited to \$3,000 per year from the property's value is granted for certain property that is used as the primary residence by a veteran. Defines "veteran" as an Illinois resident who: is or has been a member of the Armed Forces of the United States; is a member of the Ready Reserve of the Illinois National Guard while on active military service under an order of the President of the United States; or is a member of any reserve component of the Armed Forces of the United States while on active military service under an order of the President of the United States. Sets forth procedures for the application and grant of the exemption. Provides that the chief county assessment officer of each county must provide to each person allowed a veterans' Homestead Exemption a form to designate any other person to receive a duplicate of any notice of delinquency in the payment of taxes assessed and levied under this Code on the property of the person receiving the exemption and sets forth procedures for filing and rescinding the designation. Amends the State Mandates Act to require implementation without reimbursement. Effective immediately.

LRB095 07972 JAM 28134 b

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 adding  
5 Section 15-167 as follows:

6 (35 ILCS 200/15-167 new)

7 Sec. 15-167. Veterans' Homestead Exemption.

8 (a) An annual homestead exemption limited to a maximum  
9 reduction set forth in subsection (c) from the property's  
10 value, as equalized or assessed by the Department, is granted  
11 for property that is used as the primary residence by a veteran  
12 who is liable for paying real estate taxes on the property and  
13 is an owner of record of the property or has a legal or  
14 equitable interest therein as evidenced by a written  
15 instrument, except for a leasehold interest other than a  
16 leasehold interest of land on which a single family residence  
17 is located, that is used as the primary residence by a veteran  
18 who has an ownership interest therein, legal, equitable, or as  
19 a lessee, and on which he or she is liable for the payment of  
20 property taxes.

21 (b) For the purpose of this Section "veteran" means an  
22 Illinois resident who: is or has been a member of the Armed  
23 Forces of the United States; is a member of the Ready Reserve

1 of the Illinois National Guard while on active military service  
2 under an order of the President of the United States; or is a  
3 member of any reserve component of the Armed Forces of the  
4 United States while on active military service under an order  
5 of the President of the United States.

6 (c) For taxable years 2007 and thereafter, the maximum  
7 reduction under this Section is \$3,000. For land improved with  
8 an apartment building owned and operated as a cooperative, the  
9 maximum reduction from the value of the property, as equalized  
10 by the Department, shall be multiplied by the number of  
11 apartments or units used as a primary residence by a veteran  
12 who is liable, by contract with the owner or owners of record,  
13 for paying property taxes on the property and is an owner of  
14 record of a legal or equitable interest in the cooperative  
15 apartment building, other than a leasehold interest.

16 (d) A person who is a veteran for any portion of an  
17 assessment year is eligible to apply for the homestead  
18 exemption under this Section during that assessment year.

19 Property that is first used as a primary residence after  
20 January 1 of any assessment year by a person who is eligible  
21 for the exemption under this Section must be granted a pro-rata  
22 exemption for the assessment year. The amount of the pro-rata  
23 exemption is the exemption under this Section divided by 365  
24 and multiplied by the number of days during the assessment year  
25 the property is used as a primary residence by a veteran.

26 The chief county assessment officer must adopt reasonable

1 procedures to establish eligibility for the pro-rata exemption  
2 under this subsection.

3 (e) The assessor or chief county assessment officer may  
4 determine the eligibility of residential property to receive  
5 the homestead exemption provided by this Section by  
6 application, visual inspection, questionnaire or other  
7 reasonable methods. The determination shall be made in  
8 accordance with guidelines established by the Department.

9 The county board may by resolution provide that if a person  
10 has been granted a homestead exemption under this Section, the  
11 person qualifying need not reapply for the exemption.

12 If the assessor or chief county assessment officer requires  
13 annual application for verification of eligibility for an  
14 exemption once granted under this Section, the application  
15 shall be mailed to the taxpayer.

16 (f) The chief county assessment officer of each county must  
17 provide to each person allowed a homestead exemption under this  
18 Section a form to designate any other person to receive a  
19 duplicate of any notice of delinquency in the payment of taxes  
20 assessed and levied under this Code on the property of the  
21 person receiving the exemption. The duplicate notice shall be  
22 in addition to the notice required to be provided to the person  
23 receiving the exemption, and shall be given in the manner  
24 required by this Code. The person filing the request for the  
25 duplicate notice shall pay a fee of \$5 to cover administrative  
26 costs to the supervisor of assessments, who shall then file the

1 executed designation with the county collector.  
2 Notwithstanding any other provision of this Code to the  
3 contrary, the filing of such an executed designation requires  
4 the county collector to provide duplicate notices as indicated  
5 by the designation. A designation may be rescinded by the  
6 person who executed the designation at any time and in the  
7 manner and form required by the chief county assessment  
8 officer.

9 (g) Notwithstanding Sections 6 and 8 of the State Mandates  
10 Act, no reimbursement by the State is required for the  
11 implementation of any mandate created by this Section.

12 Section 90. The State Mandates Act is amended by adding  
13 Section 8.31 as follows:

14 (30 ILCS 805/8.31 new)

15 Sec. 8.31. Exempt mandate. Notwithstanding Sections 6 and 8  
16 of this Act, no reimbursement by the State is required for the  
17 implementation of any mandate created by this amendatory Act of  
18 the 95th General Assembly.

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.