



Rep. Deborah Conroy

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LRB099 06566 HLH 35750 a

1 AMENDMENT TO SENATE BILL 107

2 AMENDMENT NO. _____. Amend Senate Bill 107 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 and by adding Section 10-23 as follows:

6 (35 ILCS 200/10-23 new)

7 Sec. 10-23. Improvements to residential property;
8 accessibility.

9 (a) Accessibility improvements made to residential
10 property shall not increase the assessed valuation of the
11 property for a period of 7 years after the improvements are
12 completed.

13 (b) For the purposes of this Section, "accessibility
14 improvement" means a home modification listed under the Home
15 Services Program administered by the Department of Human
16 Services (Part 686 of Title 89 of the Illinois Administrative

1 Code), including, but not limited to the installation of ramps
2 and grab-bars, widening door-ways, and other changes to enhance
3 the independence of a disabled or elderly individual.

4 (35 ILCS 200/15-169)

5 Sec. 15-169. Disabled veterans standard homestead
6 exemption.

7 (a) Beginning with taxable year 2007, an annual homestead
8 exemption, limited to the amounts set forth in subsections (b)
9 and (b-3) ~~subsection (b)~~, is granted for property that is used
10 as a qualified residence by a disabled veteran.

11 (b) For taxable years prior to 2015, the ~~The~~ amount of the
12 exemption under this Section is as follows:

13 (1) for veterans with a service-connected disability
14 of at least (i) 75% for exemptions granted in taxable years
15 2007 through 2009 and (ii) 70% for exemptions granted in
16 taxable year 2010 and each taxable year thereafter, as
17 certified by the United States Department of Veterans
18 Affairs, the annual exemption is \$5,000; and

19 (2) for veterans with a service-connected disability
20 of at least 50%, but less than (i) 75% for exemptions
21 granted in taxable years 2007 through 2009 and (ii) 70% for
22 exemptions granted in taxable year 2010 and each taxable
23 year thereafter, as certified by the United States
24 Department of Veterans Affairs, the annual exemption is
25 \$2,500.

1 (b-3) For taxable years 2015 and thereafter:

2 (1) if the veteran has a service connected disability
3 of 30% or more but less than 50%, as certified by the
4 United States Department of Veterans Affairs, then the
5 annual exemption is \$2,500;

6 (2) if the veteran has a service connected disability
7 of 50% or more but less than 70%, as certified by the
8 United States Department of Veterans Affairs, then the
9 annual exemption is \$5,000; and

10 (3) if the veteran has a service connected disability
11 of 70% or more, as certified by the United States
12 Department of Veterans Affairs, then the property is exempt
13 from taxation under this Code.

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

23 (c) The tax exemption under this Section carries over to
24 the benefit of the veteran's surviving spouse as long as the
25 spouse holds the legal or beneficial title to the homestead,
26 permanently resides thereon, and does not remarry. If the

1 surviving spouse sells the property, an exemption not to exceed
2 the amount granted from the most recent ad valorem tax roll may
3 be transferred to his or her new residence as long as it is
4 used as his or her primary residence and he or she does not
5 remarry.

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

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

14 (e) Each taxpayer who has been granted an exemption under
15 this Section must reapply on an annual basis. Application must
16 be made during the application period in effect for the county
17 of his or her residence. The assessor or chief county
18 assessment officer may determine the eligibility of
19 residential property to receive the homestead exemption
20 provided by this Section by application, visual inspection,
21 questionnaire, or other reasonable methods. The determination
22 must be made in accordance with guidelines established by the
23 Department.

24 (f) For the purposes of this Section:

25 "Qualified residence" means real property, but less any
26 portion of that property that is used for commercial purposes,

1 with an equalized assessed value of less than \$250,000 that is
2 the disabled veteran's primary residence. Property rented for
3 more than 6 months is presumed to be used for commercial
4 purposes.

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

10 (Source: P.A. 97-333, eff. 8-12-11; 98-1145, eff. 12-30-14.)

11 Section 99. Effective date. This Act takes effect upon
12 becoming law."