

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 15-169 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
17 Code), including, but not limited to the installation of ramps
18 and grab-bars, widening door-ways, and other changes to enhance
19 the independence of a disabled or elderly individual.

20 (35 ILCS 200/15-169)

21 Sec. 15-169. Disabled veterans standard homestead
22 exemption.

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

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

7 (1) for veterans with a service-connected disability
8 of at least (i) 75% for exemptions granted in taxable years
9 2007 through 2009 and (ii) 70% for exemptions granted in
10 taxable year 2010 and each taxable year thereafter, as
11 certified by the United States Department of Veterans
12 Affairs, the annual exemption is \$5,000; and

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

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

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

25 (2) if the veteran has a service connected disability
26 of 50% or more but less than 70%, as certified by the

1 United States Department of Veterans Affairs, then the
2 annual exemption is \$5,000; and

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

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

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

25 (c-1) Beginning with taxable year 2015, nothing in this
26 Section shall require the veteran to have qualified for or

1 obtained the exemption before death if the veteran was killed
2 in the line of duty.

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

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

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 disabled veteran's primary residence. Property rented for
22 more than 6 months is presumed to be used for commercial
23 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. 97-333, eff. 8-12-11; 98-1145, eff. 12-30-14.)

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