

**SB0652**



**99TH GENERAL ASSEMBLY**

**State of Illinois**

**2015 and 2016**

**SB0652**

Introduced 1/28/2015, by Sen. Dan Kotowski

**SYNOPSIS AS INTRODUCED:**

35 ILCS 200/15-169

Amends the Property Tax Code. Removes a provision requiring taxpayers who have been granted a disabled veterans standard homestead exemption to reapply on an annual basis. Effective January 1, 2016.

LRB099 00149 HLH 20149 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

**A BILL FOR**

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 as follows:

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Disabled veterans standard homestead  
8 exemption.

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

13 (b) The amount of the exemption under this Section is as  
14 follows:

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

21 (2) for veterans with a service-connected disability  
22 of at least 50%, but less than (i) 75% for exemptions  
23 granted in taxable years 2007 through 2009 and (ii) 70% for

1 exemptions granted in taxable year 2010 and each taxable  
2 year thereafter, as certified by the United States  
3 Department of Veterans Affairs, the annual exemption is  
4 \$2,500.

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

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

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

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

11           (f) For the purposes of this Section:

12           "Qualified residence" means real property, but less any  
13 portion of that property that is used for commercial purposes,  
14 with an equalized assessed value of less than \$250,000 that is  
15 the disabled veteran's primary residence. Property rented for  
16 more than 6 months is presumed to be used for commercial  
17 purposes.

18           "Veteran" means an Illinois resident who has served as a  
19 member of the United States Armed Forces on active duty or  
20 State active duty, a member of the Illinois National Guard, or  
21 a member of the United States Reserve Forces and who has  
22 received an honorable discharge.

23           (Source: P.A. 96-1298, eff. 1-1-11; 96-1418, eff. 8-2-10;  
24 97-333, eff. 8-12-11.)

25           Section 99. Effective date. This Act takes effect January  
26 1, 2016.