



Sen. Terry Link

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LRB100 18500 HLH 37349 a

1 AMENDMENT TO SENATE BILL 2873

2 AMENDMENT NO. _____. Amend Senate Bill 2873 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 as follows:

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Homestead exemption for veterans with
8 disabilities and other qualified veterans.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited to the amounts set forth in subsections (b)
11 and (b-3), is granted for property that is used as a qualified
12 residence by a veteran with a disability or a veteran who is 70
13 years of age or older and meets the income limitation set forth
14 in this Section during the taxable year.

15 (b) For taxable years prior to 2015, the amount of the
16 exemption under this Section is as follows:

1 (1) for veterans with a service-connected disability
2 of at least (i) 75% for exemptions granted in taxable years
3 2007 through 2009 and (ii) 70% for exemptions granted in
4 taxable year 2010 and each taxable year thereafter, as
5 certified by the United States Department of Veterans
6 Affairs, the annual exemption is \$5,000; and

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

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

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

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

23 (3) if the veteran has a service connected disability
24 of 70% or more, as certified by the United States
25 Department of Veterans Affairs, then the property is exempt
26 from taxation under this Code; and -

1 (4) for taxable years 2018 and thereafter, if the
2 veteran (i) is 70 years of age or older during the taxable
3 year, (ii) does not have a service connected disability
4 that otherwise qualifies him or her for an exemption under
5 paragraph (1), (2), or (3) of this subsection (b-3), and
6 (iii) has an income that is no greater than the maximum
7 income limitation specified in Section 15-172, then the
8 annual exemption is \$2,500.

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

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

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

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

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

19 (f) For the purposes of this Section:

20 "Qualified residence" means real property, but less any
21 portion of that property that is used for commercial purposes,
22 with an equalized assessed value of less than \$250,000 that is
23 the primary residence of a qualified veteran ~~veteran with a~~
24 ~~disability~~. Property rented for more than 6 months is presumed
25 to be used for commercial purposes.

26 "Qualified veteran" means:

1 (1) a veteran with a service connected disability as
2 provided in subsection (b) or (b-3) for the applicable
3 taxable year; and

4 (2) a veteran who is 70 years of age or older during
5 the taxable year and has an income that is no greater than
6 the maximum income limitation specified in Section 15-172.

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

12 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15;
13 99-375, eff. 8-17-15; 99-642, eff. 7-28-16.)

14 Section 99. Effective date. This Act takes effect upon
15 becoming law."