



Rep. Stephanie A. Kifowit

Filed: 4/17/2024

10300HB0612ham001

LRB103 04197 HLH 72423 a

1 AMENDMENT TO HOUSE BILL 612

2 AMENDMENT NO. _____. Amend House Bill 612 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 veterans of World War II.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited as provided in this Section ~~to the amounts~~
11 ~~set forth in subsections (b) and (b-3),~~ is granted for
12 property that is used as a qualified residence by a veteran
13 with a disability, and beginning with taxable year 2023, an
14 annual homestead exemption, limited to the amounts set forth
15 in subsection (b-4), is granted for property that is used as a
16 qualified residence by a veteran who was a member of the United

1 States Armed Forces during World War II.

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

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

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

17 (b-3) For taxable years 2015 through 2023 ~~and thereafter~~:

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

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

26 (3) if the veteran has a service connected disability

1 of 70% or more, as certified by the United States
2 Department of Veterans Affairs, then the property is
3 exempt from taxation under this Code; and

4 (4) for taxable year 2023 ~~and thereafter~~, if the
5 taxpayer is the surviving spouse of a veteran whose death
6 was determined to be service-connected and who is
7 certified by the United States Department of Veterans
8 Affairs as a recipient of dependency and indemnity
9 compensation under federal law, then the property is also
10 exempt from taxation under this Code.

11 (b-3.1) For taxable year 2024 and thereafter:

12 (1) if the veteran has a service connected disability
13 of 30% or more but less than 50%, as certified by the
14 United States Department of Veterans Affairs as of the
15 date the application is submitted for the exemption under
16 this Section for the applicable taxable year, then the
17 annual exemption is \$2,500;

18 (2) if the veteran has a service connected disability
19 of 50% or more but less than 70%, as certified by the
20 United States Department of Veterans Affairs as of the
21 date the application is submitted for the exemption under
22 this Section for the applicable taxable year, then the
23 annual exemption is \$5,000;

24 (3) if the veteran has a service connected disability
25 of 70% or more, as certified by the United States
26 Department of Veterans Affairs as of the date the

1 application is submitted for the exemption under this
2 Section for the applicable taxable year, then the first
3 \$250,000 in equalized assessed value of the property is
4 exempt from taxation under this Code; and

5 (4) if the taxpayer is the surviving spouse of a
6 veteran whose death was determined to be service-connected
7 and who is certified by the United States Department of
8 Veterans Affairs as a recipient of dependency and
9 indemnity compensation under federal law as of the date
10 the application is submitted for the exemption under this
11 Section for the applicable taxable year, then the first
12 \$250,000 in equalized assessed value of the property is
13 also exempt from taxation under this Code.

14 This amendatory Act of the 103rd General Assembly shall
15 not be used as the basis for any appeal filed with the chief
16 county assessment officer, the board of review, the Property
17 Tax Appeal Board, or the circuit court with respect to the
18 scope or meaning of the exemption under this Section for a tax
19 year prior to tax year 2024.

20 (b-4) For taxable years on or after 2023, if the veteran
21 was a member of the United States Armed Forces during World War
22 II, then the property is exempt from taxation under this Code
23 regardless of the veteran's level of disability.

24 (u-5) If a homestead exemption is granted under this
25 Section and the person awarded the exemption subsequently
26 becomes a resident of a facility licensed under the Nursing

1 Home Care Act or a facility operated by the United States
2 Department of Veterans Affairs, then the exemption shall
3 continue (i) so long as the residence continues to be occupied
4 by the qualifying person's spouse or (ii) if the residence
5 remains unoccupied but is still owned by the person who
6 qualified for the homestead exemption.

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

16 As used in this subsection (c):

17 (1) for taxable years prior to 2015, "surviving
18 spouse" means the surviving spouse of a veteran who
19 obtained an exemption under this Section prior to his or
20 her death;

21 (2) for taxable years 2015 through 2022, "surviving
22 spouse" means (i) the surviving spouse of a veteran who
23 obtained an exemption under this Section prior to his or
24 her death and (ii) the surviving spouse of a veteran who
25 was killed in the line of duty at any time prior to the
26 expiration of the application period in effect for the

1 exemption for the taxable year for which the exemption is
2 sought; and

3 (3) for taxable year 2023 and thereafter, "surviving
4 spouse" means: (i) the surviving spouse of a veteran who
5 obtained the exemption under this Section prior to his or
6 her death; (ii) the surviving spouse of a veteran who was
7 killed in the line of duty at any time prior to the
8 expiration of the application period in effect for the
9 exemption for the taxable year for which the exemption is
10 sought; (iii) the surviving spouse of a veteran who did
11 not obtain an exemption under this Section before death,
12 but who would have qualified for the exemption under this
13 Section in the taxable year for which the exemption is
14 sought if he or she had survived, and whose surviving
15 spouse has been a resident of Illinois from the time of the
16 veteran's death through the taxable year for which the
17 exemption is sought; and (iv) the surviving spouse of a
18 veteran whose death was determined to be
19 service-connected, but who would not otherwise qualify
20 under item (i), (ii), or (iii), if the spouse (A) is
21 certified by the United States Department of Veterans
22 Affairs as a recipient of dependency and indemnity
23 compensation under federal law at any time prior to the
24 expiration of the application period in effect for the
25 exemption for the taxable year for which the exemption is
26 sought and (B) remains eligible for that dependency and

1 indemnity compensation as of January 1 of the taxable year
2 for which the exemption is sought.

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

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

11 (e) Except as otherwise provided in this subsection (e),
12 each taxpayer who has been granted an exemption under this
13 Section must reapply on an annual basis, except that a veteran
14 who qualifies as a result of his or her service in World War II
15 need not reapply. Application must be made during the
16 application period in effect for the county of his or her
17 residence. The assessor or chief county assessment officer may
18 determine the eligibility of residential property to receive
19 the homestead exemption provided by this Section by
20 application, visual inspection, questionnaire, or other
21 reasonable methods. The determination must be made in
22 accordance with guidelines established by the Department.

23 On and after May 23, 2022 (the effective date of Public Act
24 102-895), if a veteran has a combined service connected
25 disability rating of 100% and is deemed to be permanently and
26 totally disabled, as certified by the United States Department

1 of Veterans Affairs, the taxpayer who has been granted an
2 exemption under this Section shall no longer be required to
3 reapply for the exemption on an annual basis, and the
4 exemption shall be in effect for as long as the exemption would
5 otherwise be permitted under this Section.

6 (e-1) If the person qualifying for the exemption does not
7 occupy the qualified residence as of January 1 of the taxable
8 year, the exemption granted under this Section shall be
9 prorated on a monthly basis. The prorated exemption shall
10 apply beginning with the first complete month in which the
11 person occupies the qualified residence.

12 (e-5) Notwithstanding any other provision of law, each
13 chief county assessment officer may approve this exemption for
14 the 2020 taxable year, without application, for any property
15 that was approved for this exemption for the 2019 taxable
16 year, provided that:

17 (1) the county board has declared a local disaster as
18 provided in the Illinois Emergency Management Agency Act
19 related to the COVID-19 public health emergency;

20 (2) the owner of record of the property as of January
21 1, 2020 is the same as the owner of record of the property
22 as of January 1, 2019;

23 (3) the exemption for the 2019 taxable year has not
24 been determined to be an erroneous exemption as defined by
25 this Code; and

26 (4) the applicant for the 2019 taxable year has not

1 asked for the exemption to be removed for the 2019 or 2020
2 taxable years.

3 Nothing in this subsection shall preclude a veteran whose
4 service connected disability rating has changed since the 2019
5 exemption was granted from applying for the exemption based on
6 the subsequent service connected disability rating.

7 (e-10) Notwithstanding any other provision of law, each
8 chief county assessment officer may approve this exemption for
9 the 2021 taxable year, without application, for any property
10 that was approved for this exemption for the 2020 taxable
11 year, if:

12 (1) the county board has declared a local disaster as
13 provided in the Illinois Emergency Management Agency Act
14 related to the COVID-19 public health emergency;

15 (2) the owner of record of the property as of January
16 1, 2021 is the same as the owner of record of the property
17 as of January 1, 2020;

18 (3) the exemption for the 2020 taxable year has not
19 been determined to be an erroneous exemption as defined by
20 this Code; and

21 (4) the taxpayer for the 2020 taxable year has not
22 asked for the exemption to be removed for the 2020 or 2021
23 taxable years.

24 Nothing in this subsection shall preclude a veteran whose
25 service connected disability rating has changed since the 2020
26 exemption was granted from applying for the exemption based on

1 the subsequent service connected disability rating.

2 (f) For the purposes of this Section:

3 "Qualified residence" means, before tax year 2024, real
4 property, but less any portion of that property that is used
5 for commercial purposes, with an equalized assessed value of
6 less than \$250,000 that is the primary residence of a veteran
7 with a disability. "Qualified residence" means, for tax year
8 2024 and thereafter, real property, but less any portion of
9 that property that is used for commercial purposes, that is
10 the primary residence of a veteran with a disability. Property
11 rented for more than 6 months is presumed to be used for
12 commercial purposes.

13 "Service-connected disability" means an illness or injury
14 (i) that was caused by or worsened by active military service,
15 (ii) that is a current disability as of the date of the
16 application for the exemption under this Section for the
17 applicable tax year, as demonstrated by the veteran's United
18 States Department of Veterans Affairs certification, and (iii)
19 for which the veteran receives disability compensation.

20 For tax years 2023 and prior, "veteran" "Veteran" means an
21 Illinois resident who has served as a member of the United
22 States Armed Forces on active duty or State active duty, a
23 member of the Illinois National Guard, or a member of the
24 United States Reserve Forces and who has received an honorable
25 discharge. For taxable years 2024 and thereafter, "veteran"
26 means an Illinois resident who has served as a member of the

1 United States Armed Forces on active duty or State active
2 duty, a member of the Illinois National Guard, or a member of
3 the United States Reserve Forces and who has a
4 service-connected disability, as certified by the United
5 States Department of Veterans Affairs, and receives disability
6 compensation.

7 (Source: P.A. 102-136, eff. 7-23-21; 102-895, eff. 5-23-22;
8 103-154, eff. 6-30-23.)

9 Section 99. Effective date. This Act takes effect upon
10 becoming law."