



Sen. Neil Anderson

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10300SB1148sam001

LRB103 05592 DTM 60031 a

1 AMENDMENT TO SENATE BILL 1148

2 AMENDMENT NO. _____. Amend Senate Bill 1148 by replacing
3 everything after the enacting clause with the following:"

4 Section 10. 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.

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.

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

15 (1) for veterans with a service-connected disability
16 of at least (i) 75% for exemptions granted in taxable

1 years 2007 through 2009 and (ii) 70% for exemptions
2 granted in taxable year 2010 and each taxable year
3 thereafter, as certified by the United States Department
4 of Veterans Affairs, the annual exemption is \$5,000; and

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

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

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

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

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

25 (4) for taxable year 2023 and thereafter, if the
26 taxpayer is the surviving spouse of a veteran whose death

1 was determined to be service-connected and who is
2 certified by the United States Department of Veterans
3 Affairs as a recipient of dependency and indemnity
4 compensation under federal law, then the property is also
5 exempt from taxation under this Code.

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

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

24 As used in this subsection (c):

25 (1) for taxable years prior to 2015, "surviving
26 spouse" means the surviving spouse of a veteran who

1 obtained an exemption under this Section prior to his or
2 her death;

3 (2) for taxable years 2015 through 2022, "surviving
4 spouse" means (i) the surviving spouse of a veteran who
5 obtained an exemption under this Section prior to his or
6 her death and (ii) the surviving spouse of a veteran who
7 was 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; and

11 (3) for taxable year 2023 and thereafter, "surviving
12 spouse" means: (i) the surviving spouse of a veteran who
13 obtained the exemption under this Section prior to his or
14 her death; (ii) the surviving spouse of a veteran who was
15 killed in the line of duty at any time prior to the
16 expiration of the application period in effect for the
17 exemption for the taxable year for which the exemption is
18 sought; (iii) the surviving spouse of a veteran who did
19 not obtain an exemption under this Section before death,
20 but who would have qualified for the exemption under this
21 Section in the taxable year for which the exemption is
22 sought if he or she had survived, and whose surviving
23 spouse has been a resident of Illinois from the time of the
24 veteran's death through the taxable year for which the
25 exemption is sought; and (iv) the surviving spouse of a
26 veteran whose death was determined to be

1 service-connected, but who would not otherwise qualify
2 under item ~~items~~ (i), (ii), or (iii), if the spouse (A) is
3 certified by the United States Department of Veterans
4 Affairs as a recipient of dependency and indemnity
5 compensation under federal law at any time prior to the
6 expiration of the application period in effect for the
7 exemption for the taxable year for which the exemption is
8 sought and (B) remains eligible for that dependency and
9 indemnity compensation as of January 1 of the taxable year
10 for which the exemption is sought.

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

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

19 (e) Except as otherwise provided in this subsection (e),
20 each taxpayer who has been granted an exemption under this
21 Section must reapply on an annual basis. Application must be
22 made during the application period in effect for the county of
23 his or her residence. The assessor or chief county assessment
24 officer may determine the eligibility of residential property
25 to receive the homestead exemption provided by this Section by
26 application, visual inspection, questionnaire, or other

1 reasonable methods. The determination must be made in
2 accordance with guidelines established by the Department.

3 On and after May 23, 2022 (the effective date of Public Act
4 102-895) ~~this amendatory Act of the 102nd General Assembly~~, if
5 a veteran has a combined service connected disability rating
6 of 100% and is deemed to be permanently and totally disabled,
7 as certified by the United States Department of Veterans
8 Affairs, the taxpayer who has been granted an exemption under
9 this Section shall no longer be required to reapply for the
10 exemption on an annual basis, and the exemption shall be in
11 effect for as long as the exemption would otherwise be
12 permitted under this Section.

13 (e-1) If the person qualifying for the exemption does not
14 occupy the qualified residence as of January 1 of the taxable
15 year, the exemption granted under this Section shall be
16 prorated on a monthly basis. The prorated exemption shall
17 apply beginning with the first complete month in which the
18 person occupies the qualified residence.

19 (e-5) Notwithstanding any other provision of law, each
20 chief county assessment officer may approve this exemption for
21 the 2020 taxable year, without application, for any property
22 that was approved for this exemption for the 2019 taxable
23 year, provided that:

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

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

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

7 (4) the applicant for the 2019 taxable year has not
8 asked for the exemption to be removed for the 2019 or 2020
9 taxable years.

10 Nothing in this subsection shall preclude a veteran whose
11 service connected disability rating has changed since the 2019
12 exemption was granted from applying for the exemption based on
13 the subsequent service connected disability rating.

14 (e-10) Notwithstanding any other provision of law, each
15 chief county assessment officer may approve this exemption for
16 the 2021 taxable year, without application, for any property
17 that was approved for this exemption for the 2020 taxable
18 year, if:

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

22 (2) the owner of record of the property as of January
23 1, 2021 is the same as the owner of record of the property
24 as of January 1, 2020;

25 (3) the exemption for the 2020 taxable year has not
26 been determined to be an erroneous exemption as defined by

1 this Code; and

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

5 Nothing in this subsection shall preclude a veteran whose
6 service connected disability rating has changed since the 2020
7 exemption was granted from applying for the exemption based on
8 the subsequent service connected disability rating.

9 (f) For the purposes of this Section:

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

17 "Veteran" means an Illinois resident who has served as a
18 member of the United States Armed Forces on active duty or
19 State active duty, a member of the Illinois National Guard, or
20 a member of the United States Reserve Forces and who has
21 received an honorable discharge or has received a medical
22 discharge, as determined on the veteran's DD-214 form.

23 (Source: P.A. 101-635, eff. 6-5-20; 102-136, eff. 7-23-21;
24 102-895, eff. 5-23-22; revised 9-6-22.)".