



## 96TH GENERAL ASSEMBLY

### State of Illinois

2009 and 2010

HB4897

Introduced 1/15/2010, by Rep. Raymond Poe

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165  
35 ILCS 200/15-169

Amends the Property Tax Code. Provides that the disabled veterans exemption and the disabled veterans standard homestead exemption must be reestablished every 2 years (instead of on an annual basis). Effective immediately.

LRB096 16095 HLH 31344 b

FISCAL NOTE ACT  
MAY APPLY

HOUSING  
AFFORDABILITY  
IMPACT NOTE ACT  
MAY APPLY

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 Sections 15-165 and 15-169 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Disabled veterans. Property up to an assessed  
8 value of \$70,000, owned and used exclusively by a disabled  
9 veteran, or the spouse or unmarried surviving spouse of the  
10 veteran, as a home, is exempt. As used in this Section, a  
11 disabled veteran means a person who has served in the Armed  
12 Forces of the United States and whose disability is of such a  
13 nature that the Federal Government has authorized payment for  
14 purchase or construction of Specially Adapted Housing as set  
15 forth in the United States Code, Title 38, Chapter 21, Section  
16 2101.

17 The exemption applies to housing where Federal funds have  
18 been used to purchase or construct special adaptations to suit  
19 the veteran's disability.

20 The exemption also applies to housing that is specially  
21 adapted to suit the veteran's disability, and purchased  
22 entirely or in part by the proceeds of a sale, casualty loss  
23 reimbursement, or other transfer of a home for which the

1 Federal Government had previously authorized payment for  
2 purchase or construction as Specially Adapted Housing.

3 However, the entire proceeds of the sale, casualty loss  
4 reimbursement, or other transfer of that housing shall be  
5 applied to the acquisition of subsequent specially adapted  
6 housing to the extent that the proceeds equal the purchase  
7 price of the subsequently acquired housing.

8 For purposes of this Section, "unmarried surviving spouse"  
9 means the surviving spouse of the veteran at any time after the  
10 death of the veteran during which such surviving spouse is not  
11 married.

12 This exemption must be reestablished every 2 years ~~on an~~  
13 ~~annual basis~~ by certification from the Illinois Department of  
14 Veterans' Affairs to the Department, which shall forward a copy  
15 of the certification to local assessing officials.

16 A taxpayer who claims an exemption under Section 15-168 or  
17 15-169 may not claim an exemption under this Section.

18 (Source: P.A. 94-310, eff. 7-25-05; 95-644, eff. 10-12-07.)

19 (35 ILCS 200/15-169)

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

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

1           (b) The amount of the exemption under this Section is as  
2 follows:

3           (1) for veterans with a service-connected disability  
4 of at least 75%, as certified by the United States  
5 Department of Veterans Affairs, the annual exemption is  
6 \$5,000; and

7           (2) for veterans with a service-connected disability  
8 of at least 50%, but less than 75%, as certified by the  
9 United States Department of Veterans Affairs, the annual  
10 exemption is \$2,500.

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

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

24          (e) Application must be made during the application period  
25 in effect for the county of his or her residence and must be  
26 reestablished every 2 years. The assessor or chief county

1 assessment officer may determine the eligibility of  
2 residential property to receive the homestead exemption  
3 provided by this Section by application, visual inspection,  
4 questionnaire, or other reasonable methods. The determination  
5 must be made in accordance with guidelines established by the  
6 Department.

7 (f) For the purposes of this Section:

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

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

19 (Source: P.A. 95-644, eff. 10-12-07.)

20 Section 99. Effective date. This Act takes effect upon  
21 becoming law.