



Rep. Jim Watson

Filed: 3/10/2010

09600HB5623ham001

LRB096 18934 HLH 37278 a

1 AMENDMENT TO HOUSE BILL 5623

2 AMENDMENT NO. _____. Amend House Bill 5623 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. 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 75%, as certified by the United States

1 Department of Veterans Affairs, the annual exemption is
2 \$5,000; and

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

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 exceed
12 the amount granted from the most recent ad valorem tax roll may
13 be transferred to his or her new residence as long as it is
14 used as his or her primary residence and he or she does not
15 remarry.

16 (c-5) Property that is first used as a qualified residence
17 after January 1 of any taxable year by a person who is eligible
18 for an exemption under this Section must be granted a pro-rata
19 exemption for that taxable year. The amount of the pro-rata
20 exemption is the amount of the annual exemption granted under
21 this Section divided by 365 and multiplied by the number of
22 days during the taxable year the property is occupied as a
23 primary residence by a person who is eligible for an exemption
24 under this Section. The chief county assessment officer must
25 adopt reasonable procedures to establish eligibility for this
26 pro-rata exemption.

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

5 (e) Application must be made during the application period
6 in effect for the county of his or her residence. The assessor
7 or chief county assessment officer may determine the
8 eligibility of residential property to receive the homestead
9 exemption provided by this Section by application, visual
10 inspection, questionnaire, or other reasonable methods. The
11 determination must be made in accordance with guidelines
12 established by the Department.

13 (f) For the purposes of this Section:

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

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

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