



Rep. Jim Watson

Filed: 3/25/2010

09600HB5623ham002

LRB096 18934 HLH 39655 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 (d) The exemption under this Section applies for taxable
17 year 2007 and thereafter. A taxpayer who claims an exemption
18 under Section 15-165 or 15-168 may not claim an exemption under
19 this Section.

20 (d-5) Beginning in assessment year 2010, for taxes payable
21 in 2011, property that is first occupied as a qualified
22 residence after January 1 of any assessment year beginning on
23 or after January 1, 2010, by a person who is eligible for an
24 exemption under this Section must be granted a pro-rata
25 exemption for that assessment year. The amount of the pro-rata
26 exemption is the amount of the annual exemption granted under

1 this Section divided by 365 and multiplied by the number of
2 days during the assessment year the property is occupied as a
3 primary residence by a person who is eligible for an exemption
4 under this Section. The chief county assessment officer must
5 adopt reasonable procedures to establish eligibility for this
6 pro-rata exemption.

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

15 (f) For the purposes of this Section:

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

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

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

2 Section 99. Effective date. This Act takes effect upon
3 becoming law.".