

# HB5637



## 96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5637

Introduced 2/9/2010, by Rep. Tom Cross - Jil Tracy

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. Makes a technical change in a Section concerning the disabled veterans standard homestead exemption.

LRB096 18933 HLH 34321 b

A BILL FOR

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 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 ~~the~~ amounts set forth in subsection  
11 (b), is granted for property that is used as a qualified  
12 residence 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  
17 Department of Veterans Affairs, the annual exemption is  
18 \$5,000; and

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

23 (c) The tax exemption under this Section carries over to

1 the benefit of the veteran's surviving spouse as long as the  
2 spouse holds the legal or beneficial title to the homestead,  
3 permanently resides thereon, and does not remarry. If the  
4 surviving spouse sells the property, an exemption not to exceed  
5 the amount granted from the most recent ad valorem tax roll may  
6 be transferred to his or her new residence as long as it is  
7 used as his or her primary residence and he or she does not  
8 remarry.

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

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

21 (f) For the purposes of this Section:

22 "Qualified residence" means real property, but less any  
23 portion of that property that is used for commercial purposes,  
24 with an equalized assessed value of less than \$250,000 that is  
25 the disabled veteran's primary residence. Property rented for  
26 more than 6 months is presumed to be used for commercial

1 purposes.

2 "Veteran" means an Illinois resident who has served as a  
3 member of the United States Armed Forces on active duty or  
4 State active duty, a member of the Illinois National Guard, or  
5 a member of the United States Reserve Forces and who has  
6 received an honorable discharge.

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