



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB5135

Introduced 2/8/2012, by Rep. Chad Hays

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-167.5 new

Amends the Property Tax Code. Creates a reduction for property that is owned and occupied as the principal residence of the surviving spouse of a veteran who is killed in the line of duty. Provides that the reduction is \$5,000 for the taxable year in which the veteran dies and \$5,000 for the next taxable year. Effective immediately.

LRB097 18459 HLH 63689 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

STATE MANDATES
ACT MAY REQUIRE
REIMBURSEMENT

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 adding
5 Section 15-167.5 as follows:

6 (35 ILCS 200/15-167.5 new)

7 Sec. 15-167.5. Fallen Veterans' Surviving Spouse Homestead
8 Reduction.

9 (a) Beginning with taxable year 2012, a homestead
10 reduction, limited to a reduction set forth under subsection
11 (b), from the property's value, as equalized or assessed by the
12 Department, is granted for property that is owned and occupied
13 as the principal residence of the surviving spouse of a veteran
14 who is killed in the line of duty if the surviving spouse is
15 liable for paying real estate taxes on the property and is an
16 owner of record of the property or has a legal or equitable
17 interest therein as evidenced by a written instrument, except
18 for a leasehold interest, other than a leasehold interest of
19 land on which a single family residence is located, which is
20 occupied as the principal residence of the surviving spouse.
21 For purposes of the reduction under this Section, "veteran"
22 means an Illinois resident who is killed in the line of duty
23 while serving as a member of the United States Armed Forces, a

1 member of the Illinois National Guard, or a member of the
2 United States Reserve Forces.

3 (b) In all counties, the reduction is \$5,000 for the
4 taxable year in which the veteran dies and \$5,000 for the next
5 taxable year. For land improved with an apartment building
6 owned and operated as a cooperative, the maximum reduction from
7 the value of the property, as equalized by the Department, must
8 be multiplied by the number of apartments or units occupied by
9 a surviving spouse who is liable, by contract with the owner or
10 owners of record, for paying property taxes on the property and
11 is an owner of record of a legal or equitable interest in the
12 cooperative apartment building, other than a leasehold
13 interest. In a cooperative where a homestead reduction has been
14 granted, the cooperative association or the management firm of
15 the cooperative or facility shall credit the savings resulting
16 from that reduction only to the apportioned tax liability of
17 the owner or resident who qualified for the reduction. Any
18 person who willfully refuses to so credit the savings is guilty
19 of a Class B misdemeanor.

20 (c) Application must be made during the application period
21 in effect for the county in which the property is located. The
22 assessor or chief county assessment officer may determine the
23 eligibility of residential property to receive the homestead
24 reduction provided by this Section by application, visual
25 inspection, questionnaire, or other reasonable methods. The
26 determination must be made in accordance with guidelines

1 established by the Department.

2 (d) The reduction under this Section is in addition to any
3 other homestead exemption or reduction provided in this Article
4 15. Notwithstanding Sections 6 and 8 of the State Mandates Act,
5 no reimbursement by the State is required for the
6 implementation of any mandate created by this Section.

7 Section 99. Effective date. This Act takes effect upon
8 becoming law.