

# HB3463



## 103RD GENERAL ASSEMBLY

State of Illinois

2023 and 2024

**HB3463**

Introduced 2/17/2023, by Rep. Tim Ozinga

### SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-165

Amends the Property Tax Code. In provisions concerning an exemption for veterans with disabilities who qualify for Specially Adapted Housing, increases the maximum assessed value of the property from \$100,000 to \$150,000. Effective immediately.

LRB103 28558 HLH 54939 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 15-165 as follows:

6 (35 ILCS 200/15-165)

7 Sec. 15-165. Veterans with disabilities. Property up to an  
8 assessed value of (i) \$100,000 for tax years before 2024 and  
9 (ii) \$150,000 for tax year 2024 and thereafter, owned and used  
10 exclusively by a veteran with a disability, or the spouse or  
11 unmarried surviving spouse of the veteran, as a home, is  
12 exempt. As used in this Section, a "veteran with a disability"  
13 means a person who has served in the Armed Forces of the United  
14 States and whose disability is of such a nature that the  
15 Federal Government has authorized payment for purchase or  
16 construction of Specially Adapted Housing as set forth in the  
17 United States Code, Title 38, Chapter 21, Section 2101.

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

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

1 reimbursement, or other transfer of a home for which the  
2 Federal Government had previously authorized payment for  
3 purchase or construction as Specially Adapted Housing.

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

9 Beginning with the 2015 tax year, the exemption also  
10 applies to housing that is specifically constructed or adapted  
11 to suit a qualifying veteran's disability if the housing or  
12 adaptations are donated by a charitable organization, the  
13 veteran has been approved to receive funds for the purchase or  
14 construction of Specially Adapted Housing under Title 38,  
15 Chapter 21, Section 2101 of the United States Code, and the  
16 home has been inspected and certified by a licensed home  
17 inspector to be in compliance with applicable standards set  
18 forth in U.S. Department of Veterans Affairs, Veterans  
19 Benefits Administration Pamphlet 26-13 Handbook for Design of  
20 Specially Adapted Housing.

21 For purposes of this Section, "charitable organization"  
22 means any benevolent, philanthropic, patriotic, or  
23 eleemosynary entity that solicits and collects funds for  
24 charitable purposes and includes each local, county, or area  
25 division of that charitable organization.

26 For purposes of this Section, "unmarried surviving spouse"

1 means the surviving spouse of the veteran at any time after the  
2 death of the veteran during which such surviving spouse is not  
3 married.

4 This exemption must be reestablished on an annual basis by  
5 certification from the Illinois Department of Veterans'  
6 Affairs to the Department, which shall forward a copy of the  
7 certification to local assessing officials.

8 A taxpayer who claims an exemption under Section 15-168 or  
9 15-169 may not claim an exemption under this Section.

10 (Source: P.A. 98-1145, eff. 12-30-14; 99-143, eff. 7-27-15.)

11 Section 99. Effective date. This Act takes effect upon  
12 becoming law.