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New Laws Provide Property Tax Relief for Veterans with Disabilities, Families

More Illinois veterans and persons with disabilities will be eligible for tax relief as a result of legislation recently enacted. [Public Act 98-1145](#) and [Public Act 99-0375](#) expand the existing property tax homestead exemptions and mobile home exemptions, helping more Illinois veterans with disabilities and their families.

Veterans and their spouses who qualified for the **Specially Adapted Housing Exemption for Veterans with Disabilities (35 ILCS 200/15-165)** for the **2014** tax year will receive additional property tax relief on their 2015 property tax bills. The Specially Adapted Housing Exemption benefit was increased, providing a reduction in the assessed value for specially adapted housing of up to \$100,000 (previously \$70,000). Those veterans and their families who qualify for the specially adapted housing benefit on their mobile home will continue to be fully exempt from the full amount of the Mobile Homes Local Services Tax Act.

For the **2015** tax year for taxes payable in 2016, the specially adapted housing benefit is expanded to include housing specifically constructed or adapted to suit a qualifying veteran's disability, and is donated through a charitable organization in compliance with the standards set by the U. S. Department of Veterans' Affairs. The exemption must be reestablished annually by certification from the Illinois Department of Veterans to the Illinois Department of Revenue who forwards the certification list of eligible veterans to the local assessing officials.

Additional property tax relief passed into law that will benefit veterans and their spouses, beginning with the **2015** tax year for property taxes payable in 2016, includes:

- A new law in the Property Tax Code (**35 ILCS 200/10-23**) will provide a property tax break to veterans and persons with disabilities who make accessibility improvements to their residences. Accessibility improvements may include: ramps, grab bars, widening doorways, and other improvements to enhance the independence of individuals with disabilities. These accessibility improvements will not increase the assessment of the property for a period of seven years after the installment of the improvements.

- The **Standard Homestead Exemption for Veterans with Disabilities (35 ILCS 200/15-169)** exemption benefits will significantly increase for a veteran with a service-connected disability of at least 30% (previously 50%) or greater, as certified by the United States Department of Veterans Affairs. This annual exemption provides a reduction in the equalized assessed value based on the veteran's service-connected disability for the veteran's primary residence or their surviving spouse's primary residence.

The benefits for this exemption will increase as follows:

Veterans or surviving spouses of veterans with at least 30% service-connected disability, but less than 50%, will receive a \$2,500 annual exemption.

Veterans or surviving spouses of veterans with a service-connected disability of 50%, but less than 70%, will receive a \$5,000 annual exemption.

Veterans or surviving spouses of veterans with a service-connected disability of 70% or more will be exempt from paying property taxes on their primary residences.

Surviving spouses of veterans who are killed in the line of duty will receive additional property tax relief to assist families in maintaining their homes. A total property tax exemption will be available for surviving spouses of veteran who are killed in the line of duty on January 1, 2015 or after.

By law, veterans with disabilities can claim only one of the following exemptions on their primary residence for a single tax year:

- Veterans with Disabilities Exemption (**35 ILCS 200/15-165**);
- Homestead Exemption for Persons with Disabilities (**35 ILCS 200/15-168**); or
- Standard Homestead Exemption for Veterans with Disabilities (**35 ILCS 200/15-169**).

Veterans with disabilities or their surviving spouses are required to file for the property tax relief each year. For more information on property tax relief and veteran's benefits, visit the [Illinois Department of Revenue](#) and [Illinois Department of Veterans' Affairs](#) websites. Illinois veterans or their spouses should contact their local [Veteran Service Officer](#) for information to apply for the specially-adapted housing property tax and mobile home tax exemption benefits. For information on how to apply for property tax relief available through homestead exemptions, contact your chief county assessment office.

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