DeKalb County Veterans Assistance Commission

American Legion Posts 66, 99, 181, 337, 654
Veterans of Foreign Wars Posts 1486, 5768, & 8387
40 et 8 Voiture 207

President Celeste Latham, Vice-President Jim Cox, and Treasurer Bob Coulter

Non-Certified Posts: American Legion Posts #598, #772, #1010, AmVets Post #90, Marine Corps League Detach. #847

2500 N. Annie Glidden Rd., Five Seasons Room
DeKalb IL
July 8th, 2024 starting (tentatively) at 6:00pm

I. **Call to Order**

II. **Pledge of Allegiance**

III. **Roll Call of Delegates/Alternates**

IV. **Public Comment**

V. **Reading & Approval of the June 2024 Meeting Minutes**

VI. **Treasurer's Report**

VII. **Superintendent's Report**
   a. **Approval of June 2024 Expenses**

VIII. **Committee Reports**

IX. **Unfinished Business**

X. **New Business**
   a. **New Employee Position**

XI. **For the Good of the Commission**

XII. **Adjournment**

DeKalb County Veterans Assistance Commission Meeting Minutes
June 10th, 2024
DCVAC Meeting

Meeting started at 6:00pm with President Celeste Latham presiding.

Board Members Present: President Celeste Latham, Treasurer Bob Coulter, and acting Secretary Tammy Anderson.

Delegate/Alternate: Gerry Drake (D), Donald Brown (D), Joseph Hodder (D), Charlotte Hodder (A), Dwain Adkins (D), Dick Hilderbrant (D), and William Lambert (A).

Public Comment: N/A

Meeting Minutes: May 13th 2024 minutes were reviewed. No changes were discussed – Minutes passed.

Treasurer's Report: The beginning balance of May was $5,113.30. Per the previous meetings approval, The ending balance for May was also $5,838.30. Motion was made by Gerry Drake to accept the Treasurer's report as presented, seconded by Dwain Adkins subject to audit – Vote called – Motion passed.

Superintendent's Report:

Meeting	Month Expenditures	Total Activity	Recoveries YTD	Financial Assistance	Transport
06/10/2024	May /$51,574.34	1,659	$808,084.65	8/$4,625.00	42 Trans/28 Trips

A motion was made by Don Brown to approve May's monthly expenses as presented, seconded by Dwain Adkins – Roll Call Vote – Motion Passed.

Committee Reports: N/A

Unfinished Business: N/A

New Business: N/A

For the Good of the Commission: N/A

Adjournment: Being no further business, a motion was made by Gerry Drake to adjourn, seconded by Bill Lambert – Vote called – Motion passed. Meeting adjourned at 6:16 pm.

Respectfully submitted by acting Secretary Tammy Anderson.

DEKALB COUNTY VETERANS ASSISTANCE COMMISSION
REPORT FOR THE MONTH OF JUNE 2023
STATE OF THE BUDGET

Communication	QUANTITY	YTD
Phone	367	3149
Office Visit	115	904
Outreach/Home Visits	8	24
Email/Mail	212	1867
Direct Submit	42	333
Fax	7	73
Other/Forms	1945	3434
Total Employee Communictions	2692	9810
Total Employee Activity	4483	14959

VA AWARDANCE	MONTHLY	YTD
Monthly	$ 11,123.02	$ 182,455.71
Retro	$ 20,560.97	$ 657,312.93
Total		$ 808,084.65

EXPENDITURES		MONTHLY	YTD
Salaries and Benefits		$ 28,412.65	$ 204,799.11
Training and Meetings		$ 618.71	$ 4,035.06
Office Expenses		$ 1,339.62	$ 5,620.03
Building Space/Maintenance			$ 6,200.00
Direct Assistance to Veterans	**Number Assisted**		
Shelter	8	$ 4,625.00	$ 25,100.00
Other	0	$ -	$ -
Drivers Per Diem		$ 480.00	$ 2,700.00
Disaster Assistance	0	$ -	$ -
Vehicle Expense			
Vehicle Purchase/Insurance		$ -	$ -
Fuel Cost ($3.03 per gallon)		$ 349.80	$ 1,836.90
Maintenance		$ 63.44	$ 719.86
	Totals	**$ 35,889.22**	$ 251,010.96

Transportation Logs	QUANTITY	YTD
Trips	25	152
Hours Donated	143.00	915.5
Transported	36	212
Miles	3368	23525
Fuel (gallons)	115.6	623.9

SUMMARY	PERCENTAGE	AMOUNT
Budget	100%	$ 577,750.00
Previous YTD Expenditures	-37%	$ 215,121.74
Current Month Expenditures	-6%	$ 35,889.22
Balance	57%	**$ 326,739.04**

Restricted Fund Balance	$ 1,133,582.00

DEKALB COUNTY VETERANS ASSISTANCE COMMISSION
VETERANS ASSISTANCE/ TRANSPORTATION REPORT
MONTH OF MAY 2024 ASSISTANCE/APRIL 2024 TRANSPORTATION

	Shelter		Transportation
Towns	**Amount**	**# of Vets**	**# of Vets**
Cortland			1
DeKalb	$ 3,425.00	6	26
Fairdale			
Genoa			2
Hinckley			
Kingston			
Kirkland			1
Lee			
Malta			
Sandwich			
Shabbona	$ -		
Somonauk	$ -		
Sycamore	$ 1,200.00	2	6
Waterman			

Total	$ 4,625.00	8	36

DeKalb County Veterans Orginizations
Voting Monday July 8th, 2024

Veterans of Foreign Wars	Delegates & Alternates	Present	Superintendents Report Approval June 2024		
	D: H. James Cox (V.P.)				
Post #1486 Sandwich.	*A: Rebecca Ropp*				
	D: Gerald Drake	X	Y		
Post #5768 Sycamore	*A: Ernie McGee*				
	D: Donald Brown				
Post #8387 Genoa	*A: Frank Beierlotzer*	X	Y		

American Legion

	D: Joseph Hodder	X	Y		
Post #66 DeKalb.	*A: Charlotte Hodder*	X	Y		
	D: Dwain Adkins	X	Y		
Post #99 Sycamore.	*A: Ed McComb (Dir 2025)*				
	D: Celeste Latham (President)	X	Abstain		
Post #181 Sandwich	*A: Joseph Kotalik*				
	D: Dick Hilderbrant	X	Y		
Post #337 Genoa	*A: William Lambert*	X	Y		
	D:				
**Post #598 Hinckley*	*A:*				
	D.Robert Bend (Dir 2026)	X	Y		
Post #654 Waterman	*A: Nicole Begne*				
	D:				
**Post # 772 Somonauk*	*A:*				
	D:				
**Post #1010 Kingston*	*A:*				

	D: Robert Coulter (Treasurer)	X	Y		
40 et 8 Voiture 207	*A: Loren Monsess*				

Marine Corps League Detachment #847 DeKalb Cty	*D:*				
	A:				

	D:				
AmVets Post #90 DeKalb	*A:*				

* Not Regular Attendees

NC= not coming

DCVAC Superintendent	Tammy Anderson	X	Abstain

DeKalb County Veterans Assistance Commission

American Legion Posts 66, 99, 181, 337, 598, 654, 772, 1010
AmVets Post 90
Marine Corps League Detachment 847
Veterans of Foreign Wars Posts 1486, 5768 and 8387
40 et 8 Voiture 207

President Celeste Latham, Vice-President Jim Cox, and Treasurer Bob Coulter

July 8, 2024

Ref: Additional Veteran Service Officer Position

Sir/Ma'am,

Upon review of the DeKalb County Veterans Assistance Commission office, we are approving an additional position to be added to the employee total for the office.

If you have any questions, please feel free to contact me through Tammy Anderson, Superintendent.

Respectfully,

Celeste Latham
DCVAC President

2500 N. Annie Glidden Road
Suite A
DeKalb IL 60115
Phone 815-756-8129 Fax 815-748-2142

Veterans and Community Activities List for 2024 -2025 as of **Tuesday, July 2, 2024**

To receive information about veteran or motorcycle activities please email ffb66@juno.com

Almost Every Sat		Noon	2:00pm	Luncheon, Genoa Veteans Home, 311 S. Washington St., Genoa, IL 60115
		Noon	2:00pm	50/50 Raffle almost every Saturday
Mon	2nd Mon	6:00pm	DeKalb	**DeKalb County Veterans Assistance Commission** (DCVAC) **Meetings**, **815-756-8129** 2500 North Annie Glidden Road, Suite A, DeKalb, IL 60115 (Anyone may attend the meetings. Please call to confirm the meeting date and time) **(Veterans)** (Please call **815-756-8129** to make an appointment for help) Also seeking volunteer drivers to take veterans to their appointments
Sat	2nd Sat	10:00am	DeKalb	**DeKalb AMVETS Post 90 Meetings** at 421 east Oak St., (1st year membership is free)
Sat	2nd Sat	Noon	DeKalb	**DeKalb Sons of the American Legion (SAL)** Squadron 66 **Meetings** in DeKalb No SAL meetings in June, July and August
Sat	2nd Sat	2:00pm	Genoa	**Genoa American Legion Riders** (ALR) Post 337 **Meetings** at Genoa Veterans Home
Sat	2nd Sat	2:30pm	Genoa	Weather permitting, a motorcycle ride (2:30pm) after the luncheon and meeting (You do not need to be a veteran or member to ride with us) **(RIDE FOR FUN)**
Sun	3rd Sun	4:00pm	Kirkland	**Northern Illinois Veterans Memorial** (NIVM) Committee **Meetings** at the Resource Bank (The current project is to replace all faded panels on the southeast side of the memorial) NIVM is an Internal Revenue Code tax exempt IRC Section 501(c)(3) organization. Donations can be sent to: Resource Bank, PO Box 464, Kirkland, IL 60146 Make checks payable to: Northern Illinois Veterans Memorial (Memo: NIVM Restoration) **(Call Guy Sparrow**, 920-570-3434, for more information)
Mon	4th Mon	5:00pm	Genoa	**Genoa Veterans of Foreign Wars** (VFW) Post 8387 **Meetings** at Genoa Veterans Home
Fri	08/02/24	**Friday & All Weekend**		**17th Annual Veterans all Weekend** **Friday, Saturday and Sunday**
Fri	08/02/24	5:00pm	Until Close	**Veterans Appreciation WEEKEND, Kick Off, DeKalb AMVETS** Food available after 5:00pm and short veteran recognition ceremony at 6:30pm
Fri	08/02/24	Friday night - Sunday		**Living History Military Encampment, all weekend in Genoa** Genoa Veterans Home, 311 South Washington Street, Genoa, Illinois 60115
Sat	08/03/24	8:00am	10:30am	French Toast and Sausage Breakfast at Genoa Veterans Home, 8:00am-10:30am
Sat	08/03/24	8:15am	2:30pm	**Motorcycle/Motorcade Parade** of Vehicles, **Honoring Senior Veterans**
Sat	08/03/24	8:15am	2:30pm	2 wheelers, 3 wheelers, 4 wheelers and all wheelers invited to participate.
Sat	08/03/24	8:15am	2:30pm	Stage at DeKalb Recreation Center, 1765 S. 4th St., DeKalb, IL, Safety brief 8:55am
Sat	08/03/24	2:00pm	4:00pm	**Veterans Awareness Fair, Genoa Veterans Home, 311 South Washington St., 60135**
Sat	08/03/24	4:00pm	6:00pm	**Spaghetti Dinner, $12.00 RSVP Pre-paid by check or $15.00 pay at the door.**
Sat	08/03/24	4:00pm	6:00pm	Come enjoy and support the Genoa VFW at the spahgetti dinner at the Genoa Veterans Home
Sun	08/04/24			Veteran and Community Breakfast at the Genoa Veterans Home.
Maybe going in October of 2024				Seeking female veterans to go to Washington DC on Operation HerStory Flight Contact Charlotte Hodder at 815-751-1805 or cashodder1976@comcast.net
Fri	11/08/24	3:00pm	3:00pm	DeKalb County Courthouse Avenue of Flags 24 Hour Vigil, Dwain Adkins 815-895-6927

Provided by DeKalb County 40&8, Voiture 207

All events are subject to change

Frank Beierlotzer, Public Relations Officer 815-901-3834 ffb66@juno.com

DeKalbCoVAL2024-07.020

17th Annual Veterans Weekend **(August 2, 3 & 4, 2024, Friday, Saturday & Sunday)**

(Honoring all Veterans)

MEET AND GREET – Veterans Weekend - KICK OFF, Friday, August 2, 2024 at the DeKalb American Veterans (AMVETS) Post 90, 421 E. East Oak Street, DeKalb, IL 60115 from 5:00pm - Close, Food available with a short recognition program at 6:30pm.

Genoa Veterans Home, 311 South Washington Street, Genoa, Illinois 60135, Sponsors – Post 337, Genoa American Legion, Genoa Sons of the American Legion, Genoa American Legion Riders, Genoa American Legion Auxiliary, Genoa Veterans of Foreign Wars Post 8387 and Genoa Veterans Home, **(Friday, Saturday & Sunday) (All Weekend)**

Living History Military Encampment at the Genoa Veterans Home

(Re-enactor groups welcome but please RSVP for space availability – 815-901-3834)

(Saturday) (August 3, 2024)

Saturday, August 3, 2024, (Motorcycle/Motorcade Parade of Vehicles) Honoring Senior Veterans at eight locations, Registration & Staging 8:15am at the DeKalb Recreation Center, 1765 S. 4th St., DeKalb, IL, Safety Brief at 8:55am, Start at 9:15am and ends in Genoa, Sponsored by the Sycamore American Legion Riders Post 99, sycamore.alr99@yahoo.com
Saturday, August 3, 2024, Genoa Veterans Home, French Toast & Sausage Breakfast 8:00am-10:30am
Saturday, August 3, 2024, Luncheon Menu from Noon-2:00pm, **Veterans Awareness Fair 2:00pm-4:00pm**
Saturday, August 3, 2024, Spaghetti Dinner 4:00pm-6:00pm for $12.00 RSVP Pre-paid by check or $15.00 at the door.

Sunday, August 4, 2024, Veterans & Community Breakfast at the Genoa Veterans Home

Saturday, August 3, 2024

Genoa VFW Spaghetti Dinner, 4:00pm-6:00pm

At the Genoa Veterans Home, 311 South Washington Street, Genoa, Illinois, 60115

Please mail by July 27, 2024 ---CLIP HERE AND RETURN WITH **CHECK**--- Please mail by July 27, 2024

I/we plan to attend the VFW Spaghetti Dinner on Saturday, August 3, 2024 from 4:00pm-6:00pm

Name_____ Please give email address_____

Name(s)_____

Make **checks** payable to: Genoa VFW – 2024 Dinner (RSVP Pre-paid by **check** is $12.00 per dinner)
Mail **checks** to: Frank Beierlotzer, 1384 Omega Circle Drive, DeKalb IL 60115 VFW-SD-2024-08-ffb.005_____

Enclosed is **check** number_____ in the amount of $____.00 for _____# of dinner(s) RSVP Pre-paid.

Frank Beierlotzer, DeKalb County 40&8, Public Relations Officer, **ffb66@juno.com, cell 815-901-3834,** home 815-758-5788

Bill Status of HB0612 *103rd General Assembly*

Full Text Votes Witness Slips View All Actions Printer-Friendly Version

Short Description: REVENUE-TECH

House Sponsors
Rep. Stephanie A. Kifowit - Brandun Schweizer - Mark L. Walker - Kevin Schmidt - Joe C. Sosnowski

Senate Sponsors
(Sen. Julie A. Morrison - Dan McConchie - Adriane Johnson - Mary Edly-Allen, Neil Anderson, Seth Lewis, Sally J. Turner, Meg Loughran Cappel, Mike Porfirio, Mark L. Walker, Laura M. Murphy, Michael W. Halpin, Linda Holmes, Christopher Belt, Doris Turner, Bill Cunningham, Cristina Castro, David Koehler, Suzy Glowiak Hilton, Napoleon Harris, III, Javier L. Cervantes, Kimberly A. Lightford and Emil Jones, III)

Last Action

Date	Chamber	Action
7/1/2024	House	Public Act 103-0596

Statutes Amended In Order of Appearance
35 ILCS 128/1-1

Synopsis As Introduced
Amends the Cigarette Machine Operators' Occupation Tax Act. Makes a technical change in a Section concerning the short title.

House Floor Amendment No. 1
Deletes reference to:
35 ILCS 128/1-1
Adds reference to:
35 ILCS 200/15-169

Replaces everything after the enacting clause. Amends the Property Tax Code. In a Section granting a homestead exemption to veterans with disabilities, provides that property that is used as a qualified residence by a veteran who was a member of the United States Armed Forces during World War II is exempt from taxation regardless of the veteran's level of disability. Provides that a veteran who qualifies as a result of his or her service in World War II need not reapply for the exemption. Makes changes concerning service-connected disabilities. Makes changes concerning surviving spouses. Effective immediately.

House Floor Amendment No. 2
Makes changes to the bill as amended by House Amendment No. 1 to provide that provisions concerning service-connected disabilities apply beginning in taxable year 2023 (in the amended bill, 2024). Provides that provisions concerning veterans of World War II apply beginning in taxable year 2024 (in the amended bill, 2023). Makes a conforming change.

Actions

Date	Chamber	Action
12/5/2022	House	Prefiled with Clerk by Rep. Emanuel "Chris" Welch
1/12/2023	**House**	**First Reading**
1/12/2023	House	Referred to Rules Committee

2/23/2023	House	Assigned to Executive Committee
3/1/2023	House	Do Pass / Short Debate Executive Committee; 011-000-000
3/1/2023	House	Placed on Calendar 2nd Reading - Short Debate **
3/21/2023	**House**	**Second Reading - Short Debate**
3/21/2023	House	Held on Calendar Order of Second Reading - Short Debate **
3/27/2023	House	Rule 19(a) / Re-referred to Rules Committee
4/17/2024	House	Approved for Consideration Rules Committee; 004-000-000
4/17/2024	House	Placed on Calendar 2nd Reading - Short Debate
4/17/2024	House	Chief Sponsor Changed to Rep. Stephanie A. Kifowit
4/17/2024	House	House Floor Amendment No. 1 Filed with Clerk by Rep. Stephanie A. Kifowit
4/17/2024	House	House Floor Amendment No. 1 Referred to Rules Committee
4/17/2024	House	House Floor Amendment No. 1 Rules Refers to Revenue & Finance Committee
4/18/2024	House	House Floor Amendment No. 1 Recommends Be Adopted Revenue & Finance Committee; 017-000-000
4/19/2024	House	House Floor Amendment No. 2 Filed with Clerk by Rep. Stephanie A. Kifowit
4/19/2024	House	House Floor Amendment No. 2 Referred to Rules Committee
4/19/2024	House	House Floor Amendment No. 2 Recommends Be Adopted Rules Committee; 005-000-000
4/19/2024	House	House Floor Amendment No. 1 Adopted
4/19/2024	House	House Floor Amendment No. 2 Adopted
4/19/2024	House	Placed on Calendar Order of 3rd Reading - Short Debate
4/19/2024	**House**	**Third Reading - Short Debate - Passed 105-000-000**
4/19/2024	House	Added Chief Co-Sponsor Rep. Brandun Schweizer
4/19/2024	House	Added Chief Co-Sponsor Rep. Kevin Schmidt
4/19/2024	House	Added Chief Co-Sponsor Rep. Mark L. Walker
4/19/2024	House	Chief Co-Sponsor Changed to Rep. Kevin Schmidt
4/19/2024	House	Added Chief Co-Sponsor Rep. Joe C. Sosnowski
4/24/2024	Senate	Arrive in Senate
4/24/2024	Senate	Placed on Calendar Order of First Reading
4/24/2024	Senate	Chief Senate Sponsor Sen. Don Harmon
4/24/2024	**Senate**	**First Reading**
4/24/2024	Senate	Referred to Assignments
4/30/2024	Senate	Assigned to Revenue
4/30/2024	Senate	Alternate Chief Sponsor Changed to Sen. Julie A. Morrison
4/30/2024	Senate	Rule 2-10 Committee Deadline Established As May 10, 2024
5/10/2024	Senate	Rule 2-10 Committee Deadline Established As May 17, 2024
5/15/2024	Senate	Added as Alternate Chief Co-Sponsor Sen. Dan McConchie
5/17/2024	Senate	Rule 2-10 Committee Deadline Established As May 24, 2024
5/22/2024	Senate	Added as Alternate Co-Sponsor Sen. Neil Anderson
5/22/2024	Senate	Added as Alternate Co-Sponsor Sen. Seth Lewis
5/22/2024	Senate	Added as Alternate Co-Sponsor Sen. Sally J. Turner
5/22/2024	Senate	Do Pass Revenue; 007-000-000
5/22/2024	Senate	Placed on Calendar Order of 2nd Reading May 22, 2024
5/22/2024	Senate	Rule 2-10 Third Reading/Passage Deadline Established As May 24, 2024
5/22/2024	**Senate**	**Second Reading**
5/22/2024	Senate	Placed on Calendar Order of 3rd Reading May 23, 2024
5/22/2024	Senate	Added as Alternate Chief Co-Sponsor Sen. Adriane Johnson
5/22/2024	Senate	Added as Alternate Chief Co-Sponsor Sen. Mary Edly-Allen

5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Meg Loughran Cappel
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Mike Porfirio
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Mark L. Walker
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Laura M. Murphy
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Michael W. Halpin
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Linda Holmes
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Christopher Belt
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Doris Turner
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Bill Cunningham
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Cristina Castro
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. David Koehler
5/23/2024	Senate	Added as Alternate Co-Sponsor Sen. Suzy Glowiak Hilton
5/24/2024	Senate	Added as Alternate Co-Sponsor Sen. Napoleon Harris, III
5/24/2024	Senate	Added as Alternate Co-Sponsor Sen. Javier L. Cervantes
5/24/2024	**Senate**	**Third Reading - Passed; 059-000-000**
5/24/2024	House	Passed Both Houses
5/24/2024	Senate	Added as Alternate Co-Sponsor Sen. Kimberly A. Lightford
5/25/2024	Senate	Added as Alternate Co-Sponsor Sen. Emil Jones, III
6/11/2024	House	Sent to the Governor
7/1/2024	House	Governor Approved
7/1/2024	**House**	**Public Act 103-0596**
7/1/2024	House	Effective Date July 1, 2024

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AN ACT concerning revenue.

Be it enacted by the People of the State of Illinois, represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing Section 15-169 as follows:

(35 ILCS 200/15-169)

Sec. 15-169. Homestead exemption for veterans with disabilities and veterans of World War II.

(a) Beginning with taxable year 2007, an annual homestead exemption, limited as provided in this Section ~~to the amounts set forth in subsections (b) and (b-3)~~, is granted for property that is used as a qualified residence by a veteran with a disability, and beginning with taxable year 2024, an annual homestead exemption, limited to the amounts set forth in subsection (b-4), is granted for property that is used as a qualified residence by a veteran who was a member of the United States Armed Forces during World War II.

(b) For taxable years prior to 2015, the amount of the exemption under this Section is as follows:

(1) for veterans with a service-connected disability of at least (i) 75% for exemptions granted in taxable years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year

thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $5,000; and

(2) for veterans with a service-connected disability of at least 50%, but less than (i) 75% for exemptions granted in taxable years 2007 through 2009 and (ii) 70% for exemptions granted in taxable year 2010 and each taxable year thereafter, as certified by the United States Department of Veterans Affairs, the annual exemption is $2,500.

(b-3) For taxable years 2015 through 2022 ~~and thereafter~~:

(1) if the veteran has a service connected disability of 30% or more but less than 50%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $2,500;

(2) if the veteran has a service connected disability of 50% or more but less than 70%, as certified by the United States Department of Veterans Affairs, then the annual exemption is $5,000;

(3) if the veteran has a service connected disability of 70% or more, as certified by the United States Department of Veterans Affairs, then the property is exempt from taxation under this Code; and

(4) (Blank). ~~for taxable year 2023 and thereafter, if the taxpayer is the surviving spouse of a veteran whose death was determined to be service-connected and who is certified by the United States Department of Veterans~~

~~Affairs as a recipient of dependency and indemnity compensation under federal law, then the property is also exempt from taxation under this Code.~~

(b-3.1) For taxable year 2023 and thereafter:

(1) if the veteran has a service connected disability of 30% or more but less than 50%, as certified by the United States Department of Veterans Affairs as of the date the application is submitted for the exemption under this Section for the applicable taxable year, then the annual exemption is $2,500;

(2) if the veteran has a service connected disability of 50% or more but less than 70%, as certified by the United States Department of Veterans Affairs as of the date the application is submitted for the exemption under this Section for the applicable taxable year, then the annual exemption is $5,000;

(3) if the veteran has a service connected disability of 70% or more, as certified by the United States Department of Veterans Affairs as of the date the application is submitted for the exemption under this Section for the applicable taxable year, then the first $250,000 in equalized assessed value of the property is exempt from taxation under this Code; and

(4) if the taxpayer is the surviving spouse of a veteran whose death was determined to be service-connected and who is certified by the United States Department of

Veterans Affairs as a recipient of dependency and indemnity compensation under federal law as of the date the application is submitted for the exemption under this Section for the applicable taxable year, then the first $250,000 in equalized assessed value of the property is also exempt from taxation under this Code.

This amendatory Act of the 103rd General Assembly shall not be used as the basis for any appeal filed with the chief county assessment officer, the board of review, the Property Tax Appeal Board, or the circuit court with respect to the scope or meaning of the exemption under this Section for a tax year prior to tax year 2023.

(b-4) For taxable years on or after 2024, if the veteran was a member of the United States Armed Forces during World War II, then the property is exempt from taxation under this Code regardless of the veteran's level of disability.

(b-5) If a homestead exemption is granted under this Section and the person awarded the exemption subsequently becomes a resident of a facility licensed under the Nursing Home Care Act or a facility operated by the United States Department of Veterans Affairs, then the exemption shall continue (i) so long as the residence continues to be occupied by the qualifying person's spouse or (ii) if the residence remains unoccupied but is still owned by the person who qualified for the homestead exemption.

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

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

As used in this subsection (c):

(1) for taxable years prior to 2015, "surviving spouse" means the surviving spouse of a veteran who obtained an exemption under this Section prior to his or her death;

(2) for taxable years 2015 through 2022, "surviving spouse" means (i) the surviving spouse of a veteran who obtained an exemption under this Section prior to his or her death and (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought; and

(3) for taxable year 2023 and thereafter, "surviving spouse" means: (i) the surviving spouse of a veteran who obtained the exemption under this Section prior to his or her death; (ii) the surviving spouse of a veteran who was killed in the line of duty at any time prior to the

expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought; (iii) the surviving spouse of a veteran who did not obtain an exemption under this Section before death, but who would have qualified for the exemption under this Section in the taxable year for which the exemption is sought if he or she had survived, and whose surviving spouse has been a resident of Illinois from the time of the veteran's death through the taxable year for which the exemption is sought; and (iv) the surviving spouse of a veteran whose death was determined to be service-connected, but who would not otherwise qualify under item (i), (ii), or (iii), if the spouse (A) is certified by the United States Department of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law at any time prior to the expiration of the application period in effect for the exemption for the taxable year for which the exemption is sought and (B) remains eligible for that dependency and indemnity compensation as of January 1 of the taxable year for which the exemption is sought.

(c-1) Beginning with taxable year 2015, nothing in this Section shall require the veteran to have qualified for or obtained the exemption before death if the veteran was killed in the line of duty.

(d) The exemption under this Section applies for taxable

year 2007 and thereafter. A taxpayer who claims an exemption under Section 15-165 or 15-168 may not claim an exemption under this Section.

(e) Except as otherwise provided in this subsection (e), each taxpayer who has been granted an exemption under this Section must reapply on an annual basis, except that a veteran who qualifies as a result of his or her service in World War II need not reapply. Application must be made during the application period in effect for the county of his or her residence. The assessor or chief county assessment officer may determine the eligibility of residential property to receive the homestead exemption provided by this Section by application, visual inspection, questionnaire, or other reasonable methods. The determination must be made in accordance with guidelines established by the Department.

On and after May 23, 2022 (the effective date of Public Act 102-895), if a veteran has a combined service connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the United States Department of Veterans Affairs, the taxpayer who has been granted an exemption under this Section shall no longer be required to reapply for the exemption on an annual basis, and the exemption shall be in effect for as long as the exemption would otherwise be permitted under this Section.

(e-1) If the person qualifying for the exemption does not occupy the qualified residence as of January 1 of the taxable

year, the exemption granted under this Section shall be prorated on a monthly basis. The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.

(e-5) Notwithstanding any other provision of law, each chief county assessment officer may approve this exemption for the 2020 taxable year, without application, for any property that was approved for this exemption for the 2019 taxable year, provided that:

(1) the county board has declared a local disaster as provided in the Illinois Emergency Management Agency Act related to the COVID-19 public health emergency;

(2) the owner of record of the property as of January 1, 2020 is the same as the owner of record of the property as of January 1, 2019;

(3) the exemption for the 2019 taxable year has not been determined to be an erroneous exemption as defined by this Code; and

(4) the applicant for the 2019 taxable year has not asked for the exemption to be removed for the 2019 or 2020 taxable years.

Nothing in this subsection shall preclude a veteran whose service connected disability rating has changed since the 2019 exemption was granted from applying for the exemption based on the subsequent service connected disability rating.

(e-10) Notwithstanding any other provision of law, each

chief county assessment officer may approve this exemption for the 2021 taxable year, without application, for any property that was approved for this exemption for the 2020 taxable year, if:

(1) the county board has declared a local disaster as provided in the Illinois Emergency Management Agency Act related to the COVID-19 public health emergency;

(2) the owner of record of the property as of January 1, 2021 is the same as the owner of record of the property as of January 1, 2020;

(3) the exemption for the 2020 taxable year has not been determined to be an erroneous exemption as defined by this Code; and

(4) the taxpayer for the 2020 taxable year has not asked for the exemption to be removed for the 2020 or 2021 taxable years.

Nothing in this subsection shall preclude a veteran whose service connected disability rating has changed since the 2020 exemption was granted from applying for the exemption based on the subsequent service connected disability rating.

(f) For the purposes of this Section:

"Qualified residence" means, before tax year 2023, real property, but less any portion of that property that is used for commercial purposes, with an equalized assessed value of less than $250,000 that is the primary residence of a veteran with a disability. "Qualified residence" means, for tax year

2023 and thereafter, real property, but less any portion of that property that is used for commercial purposes, that is the primary residence of a veteran with a disability. Property rented for more than 6 months is presumed to be used for commercial purposes.

"Service-connected disability" means an illness or injury (i) that was caused by or worsened by active military service, (ii) that is a current disability as of the date of the application for the exemption under this Section for the applicable tax year, as demonstrated by the veteran's United States Department of Veterans Affairs certification, and (iii) for which the veteran receives disability compensation.

For tax years 2022 and prior, "veteran" ~~"Veteran"~~ means an Illinois resident who has served as a member of the United States Armed Forces on active duty or State active duty, a member of the Illinois National Guard, or a member of the United States Reserve Forces and who has received an honorable discharge. For taxable years 2023 and thereafter, "veteran" means an Illinois resident who has served as a member of the United States Armed Forces on active duty or State active duty, a member of the Illinois National Guard, or a member of the United States Reserve Forces and who has a service-connected disability, as certified by the United States Department of Veterans Affairs, and receives disability compensation.

(Source: P.A. 102-136, eff. 7-23-21; 102-895, eff. 5-23-22;

103-154, eff. 6-30-23.)

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