

# PTAX-342-R Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption

## Read this first

To continue to receive Disabled Veterans' Standard Homestead Exemption (DVSHE), you must file Form PTAX-342-R each year with your Chief County Assessment Officer (CCAO). Failure to do so may result in the termination of the exemption. Your service-connected disability must be certified by the Illinois Department of Veteran Affairs (IDVA).

**Note:** Only an **un-remarried**, surviving spouse of a disabled veteran can continue to receive the DVSHE provided the spouse has legal or beneficial title to the property. A surviving spouse that remarries no longer qualifies for the DVSHE.

Last date to apply: \_\_\_\_/\_\_\_\_/\_\_\_\_

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name

\_\_\_\_\_  
Street address of homestead property

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_  
Daytime phone

2 Check **one** statement that applies.

- a \_\_\_\_\_ Disabled veteran that currently has a 50% to 74% service-connected disability.
- b \_\_\_\_\_ Disabled veteran that currently has at least 75% service-connected disability. If this is an increase from the prior year, you must submit documentation verifying the increase.
- c \_\_\_\_\_ **Un-remarried**, surviving spouse of a disabled veteran.

3 Assessment year for which you are requesting the DVSHE: \_\_\_\_  
Year

4 Did you receive the DVSHE for the prior assessment year on this property?  Yes  No

If "**Yes**", check the amount of the DVSHE.

\$2,500 EAV reduction  \$5,000 EAV reduction

5 Write the property index number (PIN) of the property for which you receive the exemption listed on your property tax bill. You may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b.

a PIN \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_ - \_\_\_\_

b Write the legal description only if you are unable to obtain your PIN. Attach a separate sheet if needed.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Step 2: Complete the following as it applies to the property and assessment year you identified in Step 1

- 5 Is this the only property for which you have applied for a homestead exemption?  Yes  No
- 6 On January 1, were you the owner of the property?  Yes  No  
If "**No**," on January 1 did you lease the property?  Yes  No
- 7 On January 1, did you occupy this property as your principal residence?  Yes  No  
If "**No**", a were you a resident of a facility licensed under the Nursing Home Care Act?  Yes  No  
b was this property occupied by your spouse or did it remain unoccupied?  Yes  No
- 8 Are you liable for the payment of real estate taxes?  Yes  No

## Step 3: Sign below

I state that to the best of my knowledge, the information contained in this application is true, correct, and complete.

\_\_\_\_\_  
Property owner's or authorized representative's signature

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date

What is the Disabled Veterans' Standard Homestead Exemption (DVSHE)?

The Disabled Veterans' Standard Homestead Exemption (35 ILCS 200/15-169) provides an annual reduction in the equalized assessed value (EAV) of a primary residence occupied by a disabled veteran on January 1 of the assessment year. The DVSHE amount depends on the percentage of the service-connected disability as certified by the U.S. Department of Veterans' Affairs. A disabled veteran with at least a 75% service-connected disability will receive a \$5,000 reduction in property's EAV. A disabled veteran with at least 50%, but less than 75% service-connected disability will receive a \$2,500 reduction in property's EAV.

Who is eligible?

To qualify for the DVSHE, the disabled veteran must

- be an Illinois resident who served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces, and not dishonorably discharged.
• have at least a 50% service-connected disability certified by the U.S. Department of Veterans' Affairs; and
• own and occupy the property as the primary residence on January 1 of the assessment year or lease and occupy a single family residence on January 1 of the assessment year and be liable for the payment of the property taxes to the county.

Note: The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. "Commercial purposes" include any portion of the property rented for more than 6 months.

Is a surviving spouse eligible?

An un-remarried surviving spouse of a disabled veteran can continue to receive the DVSHE on his or her spouse's primary residence or transfer the DVSHE to another primary residence after the disabled veteran's original primary residence is sold, provided the DVSHE had previously been granted to the disabled veteran.

An un-remarried surviving spouse must occupy and hold legal or beneficial title to the primary residence on January 1 of the assessment year.

Form PTAX-342, Application for Disabled Veterans' Standard Homestead Exemption, must be submitted if you are an un-remarried surviving spouse of a disabled veteran applying for the first time or transferring the DVSHE. You must also provide the disabled veteran's marriage and death certificates and proof of ownership.

Do I need to provide documentation?

Your CCAO may require documentation to verify your eligibility. Documentation may include a disability award or verification letter from

the U.S. Department of Veterans' Affairs for the current assessment year with one of the following documents that is the original or a copy certified by the county recorder, recorder of deed's, Illinois Department of Veterans' Affairs, or the National Archives Record Center.

- Form DD 214 or separation of service from the War Department (military service prior to 1950); or
• Certification of Military Service Form.

When will I receive my exemption?

The year you apply for the DVSHE is referred to as the assessment year. The County Board of Review, while in session for the assessment year, has the final authority to grant your DVSHE. If granted, your DVSHE will be applied to the property tax bill paid the year following the assessment year.

When and where do I file my Form PTAX-342-R?

To continue to receive this exemption on your residence, you must file Form PTAX-342-R, Annual Verification of Eligibility for Disabled Veterans' Standard Homestead Exemption, each year with your CCAO. Contact your CCAO at the address and phone number below for assistance and filing information with your county.

\_\_\_\_\_ County, CCAO
Mailing address
\_\_\_\_\_ IL \_\_\_\_\_
City ZIP

If you have any questions, call (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Are there other homestead exemptions available for disabled persons or disabled veterans?

Yes. However, only one of the following disabled homestead exemptions may be claimed on your property for a single assessment year:

- Disabled Veterans' Homestead Exemption - up to \$70,000 reduction in assessed value for federally-approved specially adapted housing. This exemption is administered by the Illinois Department of Veterans' Affairs. (35 ILCS 200/15-165);
• Disabled Persons' Homestead Exemption - annual \$2,000 reduction in property's EAV (35 ILCS 200/15-168); or
• Disabled Veterans' Standard Homestead Exemption - annual \$2,500 or \$5,000 reduction in property's EAV (35 ILCS 200/15-169).

Official use. Do not write in this space.

Date received: \_\_\_\_/\_\_\_\_/\_\_\_\_

Board of review action date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Verify proof of eligibility \_\_\_\_\_

- Approved
Denied

Exemption amount

- \$2,500 \$5,000

Reason for denial \_\_\_\_\_

Assessment information

Table with 2 columns: Description (EAV of improvements, EAV of land, Total EAV of improvement/land, EAV commercial/rented property, Total EAV minus commercial/rented EAV) and Amount (\$ \_\_\_\_\_)

Comments: \_\_\_\_\_

Note: An EAV of \$250,000 or more, excluding commercial property or portion of the property rented for more than 6 months does not qualify for DVSHE.