

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 U.S. Department of Veterans' Affairs.

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 69% service-connected disability.
- b _____ Disabled veteran that currently has at least a 70% 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

6 Is this the only property for which you have applied for a homestead exemption? Yes No

7 On January 1, were you the owner of the property? Yes No
If "**No**," on January 1 did you lease the property? Yes No

8 On January 1, did you occupy this property as your principal residence? Yes No
If "**No**," complete Lines a and b.

- 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

9 On January 1, were you a resident of a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs? Yes No
If "**Yes**," complete Lines a through c.

a Write the name and address of the facility.

b Was your property occupied by your spouse? Yes No

c Did your property remain unoccupied? Yes No

10 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

Form PTAX-342-R General Information

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 70% service-connected disability will receive a \$5,000 reduction in property's EAV. A disabled veteran with at least 50%, but less than 70% 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.

If you previously received the DVSHE and now reside in a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs, you are still eligible to receive the DVSHE provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

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?

The CCAO may request 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 deeds, 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.

You can call the U.S. Department of Veterans' Affairs at 1 800 827-1000 (options 1 and 2) to request a verification letter that specifies your "total service-connected disability rating." Any other rating is not valid.

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 _____

City _____ IL _____ 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
- Disabled Persons' Homestead Exemption
- Disabled Veterans' Standard Homestead Exemption

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

EAV of improvements	\$ _____
EAV of land	\$ _____
Total EAV of improvement/land	\$ _____
EAV commercial/rented property	\$ _____
Total EAV minus commercial/rented EAV	\$ _____

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. For tax years 2007, 2008, and 2009, a \$5,000 exemption required at least a 75% service-connected disability and a \$2,500 exemption required a 50% - 74% service-connected disability.