

PTAX-342 Application for Standard Homestead Exemption for Veterans with Disabilities (SHEVD)

Step 1: Complete the following information

1 Property owner's name _____
 Street address of homestead property _____
 City _____ State **IL** ZIP _____
 (_____) _____
 Daytime phone _____ Email address _____

Send notice to (if different than above)

2 Name _____
 Mailing address _____
 City _____ State _____ ZIP _____
 (_____) _____
 Daytime phone _____ Email address _____

3 Enter the assessment year for which you are filing this form. _____
 Year

4 Were you liable for paying the property taxes on this property from either January 1st or from the date of occupancy? Yes No

5 Check your type of residence.
 Single-family dwelling Duplex
 Townhouse Condominium
 Other _____

6 Enter the property index number (PIN) of the property for which you are requesting the SHEVD. Your PIN is listed on your property tax bill or you may obtain it from the Chief County Assessment Officer (CCAO).
a PIN _____
b Enter the legal description only if you are unable to obtain your PIN. (Attach a separate sheet if needed.)

7 What date **did you** first occupy this property as your principal residence? _____
 Month / Day / Year

8 Is any portion of the property used for commercial purposes or rented to another person or entity for more than 6 months? Yes No

9 Were you a resident of a facility licensed under the Nursing Home Care Act or operated by the U.S. Department of Veterans' Affairs at any time during this year? Yes No
 If "Yes," complete Lines a through c.

a Enter the name and address of the facility and the dates of residency there for this assessment year.

b Was your property occupied by your spouse? Yes No

c Did your property remain unoccupied? Yes No

Step 2: Complete the disabled veterans' eligibility information

10 Are you an Illinois resident? Yes No

11 Are you a veteran or the **un-remarried** surviving spouse of a veteran with a disability 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? Yes No

12 Are you a veteran or the **un-remarried** surviving spouse of a veteran with a service-connected disability as certified by the U.S. Department of Veterans' Affairs? Yes No

Note: You must provide documentation. See "Do I need to provide documentation?" on the back of this form.

Step 3: Complete the following information

13a Are you the surviving spouse of a deceased veteran? Yes No

b If "Yes," were you remarried at the time of occupancy? Yes No

c Was the veteran killed in the line of duty? Yes No

d Enter the veteran's date of death. _____ / _____ / _____

14 If you are claiming the SHEVD on this property for the first time, check the type of documentation you are **attaching** as proof that you have a legal or beneficial title to the property.

Deed Contract for deed
 Trust agreement Other written instrument
 Lease Specify: _____

a Enter the date the written instrument was executed. _____
 Month / Day / Year

b If the instrument is recorded, complete the information below.
 Recorded document number _____
 Date document recorded _____
 Month / Day / Year

15 If you are the surviving spouse, are you claiming this exemption on your new primary residence for the first time? Yes No

If "Yes," complete Lines a through c.

a Name of veteran _____ Date of death _____

b Did you sell your spouse's homestead property that received the SHEVD? Yes No

c Identify the veteran's homestead property that previously received the SHEVD. You can obtain this information from the property tax bill or CCAO.

Property owner's name _____
 Street address of homestead property _____
 City _____ State **IL** ZIP _____
 PIN _____

****If needed, attach a legal description of the property.**

Step 4: Sign below

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

Property owner's or authorized representative's signature _____

 Month / Day / Year

Form PTAX-342 General Information

What is the Standard Homestead Exemption for Veterans with Disabilities (SHEVD)?

The SHEVD (35 ILCS 200/15-169) provides an annual reduction in the equalized assessed value (EAV) of a primary residence occupied by a veteran with a disability, or the veteran's surviving spouse, on January 1 of the assessment year or on a prorated basis during the time of occupancy for the assessment year. The SHEVD amount depends on the percentage of the service-connected disability as certified by the U.S. Department of Veterans' Affairs.

If the veteran has a service-connected disability of 30% or more but less than 50%, then the annual exemption is \$2,500; if the veteran has a service-connected disability of 50% or more but less than 70%, then the annual exemption is \$5,000; and if the veteran has a service-connected disability of 70% or more, then the residential property is exempt from taxation under this Code.

Who is eligible?

To qualify for the SHEVD, the 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 who has an honorable discharge;
- have at least a 30 percent service-connected disability certified by the U.S. Department of Veterans' Affairs; and
- own and occupy the property as the primary residence during all or a portion of the assessment year or lease and occupy a single family residence during all or a portion 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 SHEVD 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 SHEVD 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 veteran who is deceased can also continue to receive the SHEVD on his or her spouse's primary residence, provided the SHEVD had previously been granted to the veteran.

An un-remarried surviving spouse of a veteran killed in the line of duty is eligible for the SHEVD on his/her primary residence, even if the veteran did not previously qualify or obtain the SHEVD.

The surviving spouse can transfer the SHEVD to another primary residence after the veteran's original primary residence is sold. An **un-remarried** surviving spouse must occupy and hold legal or beneficial title to the primary residence in the assessment year.

Do I need to provide documentation?

Your Chief County Assessment Officer (CCAO) will require documentation to verify your eligibility for the SHEVD. You must provide documentation from the U.S. Department of Veterans' Affairs for the current assessment year and 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);
- Certification of Military Service Form; or
- Illinois Driver's license or ID card showing a Veteran's Designation.

To request documentation that specifies your percentage of "service-connected disability rating,"

- call your local Department of Veteran's Affairs office (or other veteran's assistance office), or
- go online to your Veteran's E-benefit account at ebenefits.va.gov.

Any other rating is not valid.

An **un-remarried** surviving spouse of a veteran with a disability, who previously received this exemption, must provide the following documents to transfer the SHEVD to themselves or to transfer the SHEVD to a new primary residence:

- the veteran's marriage certificate;
- the veteran's death certificate; and
- proof of ownership.

In the event the veteran was killed in the line of duty, the surviving spouse must **also** provide, in place of the veteran's death certificate, the DD Form 1300, Report of Casualty, issued from the United States Department of Defense. Contact the Department of Veteran's Affairs for assistance in obtaining this form.

When will I receive my exemption?

The year you apply for the SHEVD 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 SHEVD. If granted, your SHEVD will be applied to the property tax bill paid the year following the assessment year. The exemption will be prorated if the property is occupied for only a portion of the assessment year.

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

You (including an **un-remarried** surviving spouse applying for the first time or for a new primary residence) should file your Form PTAX-342 with your CCAO by the due date to receive this exemption. Contact your CCAO at the address and phone number below for assistance and filing information with your county.

Note: To continue receiving the SHEVD on your residence, you must file Form PTAX-342-R, Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities, each year with your CCAO.

_____ County, CCAO

Mailing address _____

City _____ IL _____ ZIP _____

If you have any questions, call (_____) _____ - _____

Are there other homestead exemptions available for a person with a disability?

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

- **Veterans with Disabilities Exemption**
- **Homestead Exemption for Persons with Disabilities**
- **Standard Homestead Exemption for Veterans with Disabilities**

Official use. Do not write in this space.

Date received: ____/____/____

Verify proof of eligibility _____

Exemption amount

\$2,500 \$5,000 Tax exempt \$ _____

Is the residential EAV over \$250,000? Yes No

Assessment information

EAV of improvements \$ _____

EAV of land \$ _____

Total EAV of improvement/land \$ _____

EAV commercial/rented property \$ _____

Total EAV minus commercial/rented EAV \$ _____

Board of review action date: ____/____/____

Approved

Denied

Reason for denial _____

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 SHEVD.