

# 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

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.

\_\_\_\_\_

\_\_\_\_\_

### 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.

## 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 who has an honorable discharge.
- have at least a 50 percent 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, 1 and 0) to request a verification letter that specifies your "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.

**Maureen Berkowitz Jackson** \_\_\_\_\_ County, CCAO

**20 South 10th Street**

Mailing address

**Murphysboro**

City

**IL 62966**

ZIP

If you have any questions, call ( **618** ) **687** - **7220**

## 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:

- **Disabled Veterans' Homestead Exemption**
- **Homestead Exemption for Persons with Disabilities**
- **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 percent service-connected disability and a \$2,500 exemption required a 50 percent to 74 percent service-connected disability.