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

_____ IL _____
City State 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 On January 1, were you liable for the payment of real estate taxes on this property? ☐ 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 On January 1, **did you** occupy this property as your principal residence? ☐ Yes ☐ No

8 On January 1, was any portion of the property used for commercial purposes or rented to another person or entity for more than 6 months? ☐ 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 Enter 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

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 as of January 1? ☐ 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

_____ IL _____
City State 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. 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 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 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.
Beginning in tax year 2015, 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 on January 1 of 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 a disability award or verification letter 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 a verification letter that specifies your percentage of "service-connected disability rating,"

- call the U.S. Department of Veterans' Affairs at 1 800 827-1000, 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 casualty of the Veteran's branch of service.

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.

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

_____ IL _____
City 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.