

PTAX-342 Application for Disabled Veterans' Standard Homestead Exemption (DVSHE)

Step 1: Complete the following information

1 _____
Property owner's name

_____ IL _____
Street address of homestead property State ZIP

City _____
() _____
Daytime phone

Send notice to (if different than above)

2 _____
Name

_____ IL _____
Mailing address State ZIP

City _____
() _____
Daytime phone

3 Write the assessment year for which you are filing this form. 2011
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 Write the property index number (PIN) of the property for which you are requesting the DVSHE. Your PIN is listed on your property tax bill or you may obtain it from the Chief County Assessment Officer (CCAO).

a PIN _____

b Write 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 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

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 disabled veteran 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

13 If you are the surviving spouse, were you remarried as of January 1? Yes No

14 If you are claiming the DVSHE 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 Write 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 _____
Deceased disabled veteran's name Date of death

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

c Identify the disabled veteran's homestead property. You can obtain this information from the property tax bill or CCAO.

Property owner's name _____

Street address of homestead property _____

City _____ IL _____
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 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.

Do I need to provide documentation?

Your Chief County Assessment Officer (CCAO) will require documentation to verify your eligibility for the DVSHE. 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 fol-

lowing 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.

An **un-remarried** surviving spouse of a disabled veteran applying for the first time or transferring the DVSHE to a new primary residence must also provide the disabled veteran's marriage and death certificates and proof of ownership.

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?

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 DVSHE 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.

OFFICE OF ASSESSMENTS MCHENRY County, CCAO

2200 N. SEMINARY AVE

Mailing address

WOODSTOCK

IL 60098

City

ZIP

If you have any questions, call (815) 334-4290

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.