

STANDARD HOMESTEAD EXEMPTION for VETERANS with DISABILITIES (SHEVD) 20_____

MDV-342

NEW/RENEWAL

Last Date to Apply: 07/01/2019

Section 1 Complete the following information

Property Owner's Name _____

Street Address of Homestead Property _____

City _____ State _____ ZIP _____

Daytime Phone _____

E-mail _____

Send Notice to (if different than above):

Name _____

Alternate Mailing Street Address _____

City _____ State _____ ZIP _____

Daytime Phone _____

If the property was purchased recently, please provide the date the property was purchased by the veteran.

What is your percentage of service-connected disability from the VA? _____%

Section 2 Eligibility Information

Write the Property Index Number (PIN) for the property you are requesting the SHEVD.

___ - ___ - ___ - ___ - (___ - ___)

Are you the surviving spouse of a veteran as of Jan 1st? YES NO

If you are the surviving Spouse of a veteran, are you unmarried and using the property as your primary residence.

YES NO

On January 1 were you a resident of a facility under the Nursing Home Care Act OR operated by the U.S. Dept. of Veterans Affairs?

YES NO

If yes, name and address of facility:

If the prior question was answered "YES" did the property remain vacant?

YES NO

If the property is in a trust, please provide a copy.

Section 3 AFFIDAVIT

I am the owner of record **OR** have a beneficial interest in the above address property as of January 1 of the assessment year.

YES NO

The above address is my principal residence.

YES NO

I am **ONLY** receiving homestead exemptions on the above property and not on any other property, including any property outside of Illinois.

YES NO

I am liable for the payment of real estate taxes for the above address.

YES NO

The following must also be provided. A currently dated Disability Certification Letter containing the service-connected percentage rating from the U.S. Department of Veterans' Affairs or equivalent. For first time applicants only, also provide a certified Department of Defense DD Form 214 or equivalent. We may require additional information for some applications.

I state that to the best of my knowledge, the information contained in this application is true correct and complete. I have read the instructions and understand the requirements of this Veterans' with Disabilities Exemption.

Applicant's Signature

Date

Official use. Do not write in this space.

Approved or Reason for denial _____

Documentation: DD 214 Form VA Cert Letter SC Percentage _____

Trust Rec'd YR _____ Deed Doc # _____ Prorate Date _____

New _____ Renewal _____

R P E ✓ d

By _____ By _____

Date _____ Date _____

Form MVD-342 (SHEVD) 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 the first month following the transfer of ownership of the property to the veteran. 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 in the current assessment year and be liable for the payment of taxes to the county. New owners will be prorated for the first year applied.

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 **unmarried** 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, has the final authority to grant your SHEVD. If granted, your SHEVD will be effective for the full year for a renewing veteran OR the month after ownership transfers to the veteran. Please note the assessment year is paid during the following calendar year.

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

When and where do I file my SHEVD Form MVD-342?

The MVD-342 (including an **un-remarried** surviving spouse applying for the first time or for a new primary residence) should file your Form MVD-342 by the July 1st of the assessment year to receive this exemption. Contact the McHenry County CCAO at the address and phone number below for assistance and filing information.

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

McHenry County Office of Assessments

2200 N Seminary Ave

(Admin Bldg Rm 106)

Woodstock IL 60098-2600

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