



Disabled Veterans Standard Homeowner Exemption

General Information

All applications **must** include Photo ID and Occupancy Affidavit

What is the Homestead Exemption for Veterans with Disabilities (35 ILCS 200/15-169)?

This property tax exemption provides a reduction in the Equalized Assessed Value (EAV) of the primary residence occupied by a veteran with a service-connected disability during the tax year. The amount of the reduction each year depends on the percentage of the veteran's service-connected disability in that tax year, as certified by the U.S. Department of Veterans Affairs. If qualified: a veteran with a 30% to 49% service-connected disability will receive a \$2,500 reduction in EAV. A veteran with a 50% to 69% service-connected disability will receive a \$5,000 reduction in EAV. A veteran with a service-connected disability of at least 70% will receive up to a \$250,000 reduction in EAV.

Who is qualified?

To qualify for the Homestead Exemption for Veterans with Disabilities, all of the following requirements must be met.

The veteran must:

- be an Illinois resident who has 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 have been honorably discharged, and
- have at least a 30% service-connected disability certified by the U.S. Department of Veterans Affairs.

In addition, the property must:

- be occupied by the veteran as their primary residence in the tax year, and
- have a total EAV of less than \$250,000, after subtracting any portion of the EAV of the property used for commercial purposes or rented for more than six months.

Can the veteran's surviving spouse receive this exemption?

A non-remarried surviving spouse of a disabled veteran may be eligible for this exemption. In their application, the veteran's spouse must include the veteran's marriage and death certificates, and proof of ownership of the residence.

A non-remarried surviving spouse of a disabled veteran may continue to receive this exemption on the spouse's homestead property, or transfer this exemption to a new primary residence. To qualify, the surviving spouse must meet the following requirements:

- Sell the disabled veteran's previous property before transferring the exemption to his or her new primary residence, and
- Occupy the property as the primary residence and hold a legal or beneficial title to the property in the tax year.

What types of documentation must be provided with this form as proof of service-connected disability?

Applications (including renewals) must include:

- **Disability certification or verification letter from the U.S. Department of Veterans Affairs (VA)** stating the applicant [veteran] has a service-connected disability for the tax year being applied for. The document must specify the percentage of the service-connected disability. The application cannot be processed without such a document.

Also required is **one** of the following documents that is the original or a copy certified by the county clerk, Illinois Department of Veterans Affairs, or the National Archives Record Center.

- Form DD214 or separation of service from the War Department (military service prior to 1950), or
- Certification of Military Service Form.

A non-remarried surviving spouse of a disabled veteran applying for the first time or transferring the exemption must also provide the disabled veteran's marriage and death certificates, and proof of ownership.

When and where must I file?

You must apply for this exemption with the Cook County Assessor's Office by the due date in order to receive this exemption. For assistance, please contact the Cook County Assessor's Office.

When will I receive my exemption?

Cook County property taxes are administered and issued in the calendar year after the tax year. For example, in calendar year 2021, a qualified veteran could apply for this exemption for tax year 2020. If received, the exemption will affect the second installment property tax bill for tax year 2020, issued in summer of calendar year 2021.

What other exemptions are available to persons with disabilities and/or veterans?

By law, veterans with disabilities can claim up to **one** of the following exemptions on their primary residence for a single tax year:

- this Homestead Exemption for Veterans with Disabilities (35 ILCS 200/15-169); or
- the Homestead Exemption for Persons with Disabilities (35 ILCS 200/15-168); or
- the Veterans with Disabilities Exemption (35 ILCS 200/15-165), an exemption for veterans and their spouses with specially adapted housing. This exemption is administered by the Illinois Department of Veterans Affairs.

A Returning Veterans Homeowner Exemption is also available to veterans returning from active duty. This exemption allows for a one-time \$5,000 reduction in EAV, is administered by the Cook County Assessor's Office, and may be received in addition to any of the three exemptions referenced above.



OCCUPANCY AFFIDAVIT

Affiant's Name: _____ Phone #: (____) _____

Affiant's Current Address: _____
(property address, city, state and zip code)

I, _____, do hereby state under oath as follows:
(Affiant's name)

From _____ to _____, I occupied as my principal residence
(date) (date)

the property commonly known as _____ and
(property address, city, state and zip code)

identified by Property Index Number(s) _____,

and I did not request or receive a homestead exemption on a different property for any of those years.

I swear that the facts stated above are true and complete.

Signature of Affiant (required)