





## Disabled Veterans' Standard Homeowner Exemption General Information

### What is the Disabled Veterans' Standard Homeowner Exemption?

The Disabled Veterans' Standard Homeowner Exemption provides an annual reduction in the equalized assessed value (EAV) on the primary residence occupied by a disabled veteran on January 1 of the assessment year. The amount of the exemption each year depends on the percentage of the disabled veteran's service connected disability as certified by the U.S. Department of Veterans' Affairs. A disabled veteran with at least a 75% service-connected disability will receive an annual \$5,000 reduction in EAV. A veteran with a 50% to 74% service connected disability will receive an annual \$2,500 reduction in EAV.

### Who is eligible?

To qualify for the Disabled Veterans' Standard Homeowner Exemption, the veteran must meet the following requirements:

- 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,
- have at least a 50% service-connected disability certified by the U.S. Department of Veterans' Affairs,
- own and occupy the property as the primary residence on January 1 of the assessment year, and
- have a total EAV for the primary residence of less than \$250,000 excluding the EAV of property used for commercial purposes or rented for more than 6 months.

**Note:** The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. Commercial purposes includes any portion of the property rented for more than 6 months.

An un-remarried surviving spouse of a disabled veteran can 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 on January 1 of the assessment year.

### What types of documentation must be provided with this form as proof of my disability?

An applicant must provide a disability certification 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 deed's, 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.

An un-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 will I receive my exemption?

The year that you apply for this exemption is referred to as the assessment year. If your exemption is granted, it will be applied to the property tax bills that are paid the year following the assessment year.

### What are the different types of homeowner exemptions available for disabled persons and/or veterans?

The Disabled Veterans' Homestead Exemption allows for up to a \$70,000 reduction in assessed value for federally approved, specially adapted housing. This exemption is administered and certified by the Illinois Department of Veterans' Affairs. Three additional exemptions are administered by the Cook County Assessor's Office. The Disabled Persons' Homeowner Exemption allows for an annual \$2,000 reduction in EAV and the Disabled Veterans' Standard Homeowner Exemption allows for an annual reduction of \$2,500 or \$5,000 in a property's EAV. **Please Note:** You can claim only one of the three exemptions referenced above. A Returning Veterans' Homeowner Exemption is also available to veterans returning from active duty. This exemption allows for a \$5,000 reduction in EAV and may be received in addition to any of the other exemptions referenced above.

### When and where must I file?

You will need to apply for this exemption each year with the Cook County Assessor's Office by the due date in order to receive this exemption. For additional information or assistance in filing this application contact the Cook County Assessor's Office. The office's address and telephone number are noted above.