



Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities

Kane County Assessment Office
719 Batavia Ave, Building C
Geneva, IL 60134-3000
Voice: (630)208-3818 Fax (630) 208-3824

www.KaneCountyAssessments.org

Read this first

To continue to receive the Standard Homestead Exemption for Veterans with Disabilities (SHEVD), you must file the Annual Verification of Eligibility form each year with the Kane County Chief County Assessment Officer. Failure to do so may result in the termination of the exemption. Your service-connected disability must be certified by the U.S. Department of Veterans' Affairs.

Note: Only an **un-remarried**, surviving spouse of a veteran killed in the line of duty, or a veteran with a disability who previously received the SHEVD can continue to receive the SHEVD provided the spouse has legal or beneficial title to the residential property. A surviving spouse that remarries no longer qualifies for the SHEVD.

Step 1: Complete the following information

1 _____
Property owner's name

Street address of homestead property

City IL State ZIP

(_____) _____
Daytime phone

2 Check **one** statement that applies.

- a** _____ Veteran with a disability who currently has a service-connected disability of 30% or more but less than 50%.
- b** _____ Veteran with a disability who currently has a service-connected disability of 50% or more but less than 70%.
- c** _____ Veteran with a disability who currently has a service-connected disability of 70% or more. If this is an increase from the prior year, you must submit documentation verifying the increase.
- d** _____ **Un-remarried**, surviving spouse who previously received the SHEVD.

3 Enter the property index number (PIN) of the property for which you receive the exemption listed on your property tax bill. You may obtain it from your CCAO.

a PIN _____

4 Did you receive the SHEVD for the prior assessment year on this property? Yes No

NOTE: You must submit a Disability Certification Letter containing the overall combined rating percentage and effective date from the U.S. Department of Veterans' Affairs for the current assessment year.

5 Have you received this exemption at another address? Yes No
If yes, please list the address:

Mailing address

City IL State ZIP

Step 2: Complete the following as it applies to the property and assessment year you identified in Step 1

6 Is this the only property for which you have applied for a homestead exemption? Yes No

7 On January 1, were you the owner of the property? Yes No
If "**No**," on January 1 did you lease the property? Yes No

8 On January 1, did you occupy this property as your principal residence? Yes No
If "**No**," complete Lines a and b.

- a** Were you a resident of a facility licensed under the Nursing Home Care Act? Yes No
- b** Was this property occupied by your spouse or did it remain unoccupied? 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

10 Is any portion of the property used for commercial purposes or rented to another person or entity for more than 6 months? Yes No

11 Are you liable for the payment of real estate taxes? Yes No

Step 3: Sign below

I state that to the best of my knowledge, the information contained on this application is true, correct, and complete.

Property owner's or authorized representative's signature

_____/_____/_____
Month Day Year

Annual Verification for Standard Homestead Exemption for Veterans with Disabilities General Information

What is the Standard Homestead Exemption for Veterans with Disabilities (SHEVD)?

The SHEVD (35 ILCS 200/15-169) provides a reduction in the equalized assessed value (EAV) of a primary residence occupied by a veteran with a disability, or the veteran's qualifying surviving spouse, during 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 and the portion of the year the disabled veteran or the un-remarried surviving spouse occupied the property.

If a 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. Application for Standard Homestead Exemption for Veterans with Disabilities, must be submitted to

- initially apply for the SHEVD,
- transfer the SHEVD to the surviving spouse for the first year after the death of the veteran with a disability, or
- transfer the SHEVD to a new primary residence.

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 during the assessment year or lease and occupy a single family residence during 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:

- can continue to receive the SHEVD on the veteran's primary residence, provided the SHEVD had previously been granted to the veteran. The surviving spouse can transfer the SHEVD to another primary residence after the veteran's original primary residence is sold.
- is eligible for the SHEVD on his/her primary residence if the veteran was killed in the line of duty, even if the veteran did not previously qualify or obtain the SHEVD.
- may also qualify for the SHEVD if the veteran did not obtain the SHEVD before death but would have qualified in the taxable year for which the exemption is sought if he or she had survived, the spouse has been a resident of Illinois from the time of the veteran's death through the taxable year for which the exemption is sought, and supporting documentation is obtained and filed with the CCAO.

- is eligible for the SHEVD on his/her primary residence if the veteran's death was determined to be service-connected and the spouse is certified by the U.S. Department of Veterans Affairs as a recipient of dependency and indemnity compensation under federal law, even if the veteran did not previously qualify or obtain the SHEVD.

An **un-remarried** surviving spouse must occupy and hold legal or beneficial title to the primary residence during the assessment year.

Do I need to provide documentation?

The Kane County Assessment Officer will require documentation to verify your eligibility for the SHEVD. You must provide documentation from the U.S. Department of Veterans' Affairs for the current assessment year.

To request documentation that specifies your percentage of "service-connected disability rating,"

- call your local Department of Veteran's Affairs office (or other veteran's assistance office), or
- go online to your Veteran's E-benefit account at ebenefits.va.gov.

If the qualifying veteran has a combined service-connected disability rating of 100% and is deemed to be permanently and totally disabled, as certified by the U.S. Department of Veterans Affairs, the veteran who has been granted this exemption is not required to annually reapply for the exemption, and the exemption shall remain in effect for as long as would have otherwise been permitted. The qualifying veteran must file a Summary of Benefits letter with the CCAO to verify the proper ratings.

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. The exemption will be prorated if the property is occupied for only a portion of the assessment year.

When and where do I file my annual verification?

You (including an **un-remarried** surviving spouse applying for the first time or for a new primary residence) should file your Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities 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 your Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities, each year with your CCAO unless specifically exempted by law. You can mail the application to:

**Kane County Assessment Office
719 Batavia Ave, Building C
Geneva, IL 60134-3000**

If you have any questions, call (630)208-3818

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.

Verify proof of eligibility _____

Exemption amount

\$2,500 \$5,000 Tax exempt \$ _____

Is the residential EAV over \$250,000? Yes No

Approved

Denied

Reason for denial _____

Comments: _____