

Senators:

Citation: 35 ILCS 200/15-169

The explanatory note below comes from Illinois Department of Revenue official web site.

[Property Tax Exemptions
tax.illinois.gov](https://tax.illinois.gov)

Respectfully submitted,

Mike Kelly
State Legislative Lead
Military Officers Association of America

(35 ILCS 200/15-169)

Standard Homestead Exemption for Veterans with Disabilities

Beginning in tax year 2007 and after, this exemption is an annual reduction in equalized assessed value on the primary residence occupied by a qualified veteran with a disability. This veteran with a disability must own or lease a single family residence and be liable for payment of property taxes. The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. The amount of the exemption depends on the percentage of the service-connected disability as certified by the United States Department of Veterans' Affairs. A qualified veteran with a service-connected disability of at least 30% but less than 50% will receive a \$2,500 reduction in EAV; if the veteran has a service-connected disability of 50% but less than 70%, the annual exemption is \$5,000; and if the veteran has a service-connected disability of 70% or more, the residential property is exempt from taxation.

Note: An un-remarried surviving spouse of a veteran who was disabled and is now deceased can continue to receive this exemption on his or her spouse's primary residence, or transfer this exemption to another primary residence after the original primary residence of a veteran with a disability is sold, provided this exemption had previously been granted to the veteran with a disability.

The surviving spouse must occupy and hold legal or beneficial title to the primary residence during the assessment year and submit a Form PTAX-342, Application for the Standard Homestead Exemption for Veterans with Disabilities, available from your local assessment office, to transfer this exemption to themselves.

Beginning in tax year 2015 (property taxes payable in 2016), an un-remarried surviving spouse of a veteran killed in the line of duty will be eligible for a 100% reduction in the EAV on his/her primary residence, even if the veteran did not previously qualify for or obtain the SHEVD.

Beginning in tax year 2023 (property taxes payable in 2024), an un-remarried surviving spouse of a veteran whose death was determined to be service-connected and who is certified by the U.S. Department of Veterans Affairs as a recipient of dependency and indemnity compensation

under federal law, may also qualify even if the veteran did not previously qualify or obtain the SHEVD.

For a single tax year, the property cannot receive this exemption and the Veterans with Disabilities Exemption for Specially Adapted Housing or the Homestead Exemption for Persons with Disabilities.

For more information contact the Chief County Assessment Office.