



**COOK COUNTY
ASSESSOR'S OFFICE**
Fritz Kaegi

**Updated Information for the Disabled Veterans Exemption
(for Tax Year 2018- Tax Bills mailed in 2019)**

- Please note that the Disabled Veterans Exemption must be reapplied for **every year** in order to receive the property tax reduction to which you are entitled.
- Beginning in early February of each year, renewal forms are *mailed to those who received the Disabled Vets Exemption for the previous tax year*. Also in February, first-time applicants can download the form on the Assessor's website www.cookcountyassessor.com and mail it to the Assessor's Office at 118 N. Clark St., Rm 320, Chicago. Applicants may also submit forms to any Assessor's Office location:
 - **Chicago office:** 118 N. Clark St., Room 320, Chicago, IL 60602
 - **Skokie office:** 5600 Old Orchard Road, Room 149, Skokie, IL 60007
 - **Bridgeview office:** 10200 S. 76th Ave, Room 237, Bridgeview, IL 60455
 - **Markham office:** 16501 S. Kedzie Ave, Room 237, Markham, IL 60426
- All applicants must please provide, annually, a current Service-Connected Disability Certification Letter from the U.S. Department of Veterans Affairs for the Tax Year(s) of the exemption. Tax Years are billed in the *following* year i.e. bills received in 2019 are for *Tax Year 2018*.
- First-time applicants must please also provide a Department of Defense DD Form 214
- The exemption reduces the Equalized Assessed Value (EAV) on a disabled veteran's primary residence. The EAV is the partial property value on which your taxes are computed; any reduction in EAV is *not* the dollar amount by which your tax *bill* may be lowered.
- The exemption amounts were increased starting in Tax Year 2015. Currently, veterans with 30%-49% disability during a tax year will receive a \$2,500 EAV reduction for that tax year; veterans with 50%-69% disability during a tax year will receive a \$5,000 EAV reduction; and those with 70% disability or greater will be exempted from property taxation. Again, that is *not* the dollar amount by which your tax *bill* may be lowered.
- If a bank or mortgage company requires confirmation of total exemption from property taxes before eliminating the escrow portion of monthly payments, qualifying disabled veterans should contact the Assessor's Office at 312-443-7550 to request a customized letter for their lender.

Facts About the Disabled Veterans Homeowner Exemption

Veterans with a service-connected disability of 30% or more during a tax year, as certified by the U.S. Department of Veterans Affairs, are eligible for the Exemption on the primary residence occupied by the veteran beginning any time during that tax year. [NOTE: This change starts with tax year 2018; the old requirement was occupancy “by January 1st” of the year.] This annual exemption reduces the Equalized Assessed Value (EAV) for that year on a disabled vet’s primary residence, likely lowering the tax bill.

Non-remarried surviving spouses *of veterans already receiving this Disabled Veterans Exemption* are also eligible, as are non-remarried surviving spouses of would-be veterans killed in action (KIA) in any year.

- **It is very important to note** that the EAV is not the amount of your taxes. The EAV is the adjusted *partial property value on which your taxes are computed*; any reduction in EAV is not the dollar amount by which your tax bill may be lowered.

- The Disabled Veterans Homeowner Exemption must be applied for each year. State law requires the Assessor’s Office annually receive a renewal application including the Veterans Administration (VA) certification showing the veteran’s disability level.

- **Applications** for this exemption for Tax Year 2018 will be available (as of February 2019). They will be mailed to vets who received the exemption last year. Also, first-time applicants can download the application from the Assessor’s Office website www.cookcountyassessor.com . The link directly to the form and details will be: <http://www.cookcountyassessor.com/assets/forms/DisabledVeteransEx.pdf> .

If you were eligible for the Disabled Veterans Exemption in previous years but did not apply or believe you were improperly denied, Certificate of Error (“C of E”) Applications can be processed for the past three or four years. For further information: 312-443-7550.

If you miss filing this year, you can still receive your exemption savings by filing a C of E form - and your savings can still make it onto your second-installment tax bill this year. C of E savings not in time for this year’s bills will be applied retroactively and a refund check will be sent to you.

This chart shows changes in **exemption amounts from the old law to the new, expanded law:**

Taxable Years	Percentage of Disability	Exemption Amount**
2011-2014 (Tax Years)	70% and greater	\$5,000
	50-69%	\$2,500
2015 and thereafter (Tax Years)	30%-49%	\$2,500
	50%-69%	\$5,000
	70% and greater	Total exemption

IMPORTANT NOTE: *This amount will be deducted from your Equalized Assessed Value (EAV), which is the partial property value on which your taxes are computed. Please note EAV is not the dollar amount of your taxes and its reduction is not the dollar amount by which your tax bill may be lowered.*

**The official statute is the Disabled Veterans Standard Homestead Exemption (Public Act 99-0375).*

To qualify for the **Disabled Veterans Exemption**, the veteran must:

- be an Illinois resident who has served as a member of the United States Armed Forces on active duty or State active duty, a member of the Illinois National Guard or U.S. Reserve Forces and has been honorably discharged
- own and occupy the property as the primary residence during the tax year in which application is being made
- have an EAV (partial home value) of less than \$250,000 for the primary residence, excluding the EAV of property used for commercial purposes or rented for more than six (6) months
- have at least a 30% service-connected disability certified by the U.S. Dept. of Veterans Affairs

Again, a non-remarried surviving spouse of a disabled veteran *already receiving this exemption* or would-be veteran KIA in 2015 or later may continue to receive this Exemption if the same primary residence continues as such for the surviving spouse. Application must be made annually. The non-remarried surviving spouse may also transfer the Exemption amount (or less) to a new primary residence.

Veterans and surviving spouses must please complete the Exemption application and return it to the Cook County Assessor's Office at 118 N. Clark St., Room 320, Chicago, IL 60602. Instructions for applicants:

- A **first-time** applicant must please provide a Department of Defense DD Form 214. This document is not required for future annual applications.
- **All applicants**, first-time and in later years, must please annually provide a Disability Certification Letter from the U.S. Department of Veterans Affairs
- To the *non-remarried* surviving spouse of a disabled veteran who is eligible for the exemption and using it for the first time or transferring it to a new address, please provide the disabled veteran's death certificate and proof of ownership.

Please Note: This Exemption cannot be combined with the Disabled Persons Homeowner Exemption or Returning Veterans Homeowner Exemption. It can be combined with the regular (non-veteran and non-disabled) Homeowner Exemption and certain other exemptions.



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