Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

PTAX-342-R Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities

Read this first

To continue to receive the Standard Homestead Exemption for Veterans with Disabilities (SHEVD), you must file Form PTAX-342-R each year with your Chief County Assessment Officer (CCAO). 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.

Last date to apply: 04/01/2026

Step 1: Complete the following information

1 _____
Property owner's name

_____
Street address of homestead property

_____ IL _____
City State ZIP

(_____) _____ _____
Daytime phone Email address

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 Assessment year for which you are requesting the SHEVD: 2026
Year

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

If **"Yes,"** check the amount of the SHEVD.

☐ $2,500 EAV reduction
☐ $5,000 EAV reduction
☐ Property tax exempt residence

5 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. If you are unable to obtain your PIN, write the legal description on Line b.

a PIN _____

b Enter the legal description only if you are unable to obtain your PIN. Attach a separate sheet if needed.

_____

6 Have you received this exemption at another address? ☐ Yes ☐ No

If yes, please list the address:

_____
Mailing address

_____ IL _____
City State ZIP

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

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

8 On January 1, were you the owner of the property? ☐ Yes ☐ No

If **"No,"** on January 1 did you lease the property? ☐ Yes ☐ No

9 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

10 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

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

12 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

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Form PTAX-342-R 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 first $250,000 of EAV of the residential property is exempt from taxation under this Code.

Form PTAX-342, 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, have at least a 30 percent service-connected disability certified by the U.S. Department of Veterans' Affairs, and receive disability compensation; **OR**
- have been a member of the U.S. Armed Forces during World War II, regardless of any disability rating or the receipt of disability compensation.

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 first $250,000 of EAV, after subtracting any portion used for commercial purposes, may qualify for the exemption if the appropriate criteria are met. "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?

Your Chief County Assessment Officer (CCAO) 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, or if the veteran was a member of the U.S. Armed Forces during World War II, 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 Form PTAX-342-R?

You (including an **un-remarried** surviving spouse applying for the first time or for a new primary residence) should file your Form PTAX-342-R 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 Form PTAX-342-R, Annual Verification of Eligibility for Standard Homestead Exemption for Veterans with Disabilities, each year with your CCAO unless specifically exempted by law.

ABBIE KRAFFT - LASALLE County, CCAO

707 E ETNA RD
Mailing address

OTTAWA IL **61350**
City ZIP

If you have any questions, call (815) 434 -8233

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**

Date received: ___ ___/___ ___/___ ___ ___ ___ **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

Assessment information

EAV of improvements	$ _____
EAV of land	$ _____
Total EAV of improvement/land	$ _____
EAV commercial/rented property	$ _____
Total EAV minus commercial/rented EAV	$ _____

Board of review action date: ___ ___/___ ___/___ ___ ___ ___

☐ Approved ☐ Denied

Reason for denial _____

_____

Comments: _____

_____

Note: Only the first $250,000 of EAV can be exempted.