



## **Instructions for the Standard Homestead Exemption for Veterans with Disabilities (SHEVD)**

### **MCHENRY COUNTY ASSESSMENT OFFICE**

2200 N SEMINARY AVE Admin Bldg Rm 106

WOODSTOCK, IL 60098-2600

Voice: (815) 334-4290 • Fax: (815) 334-4939

**Website: [www.mchenrycountyil.gov](http://www.mchenrycountyil.gov)**

### **Instructions**

#### **A. Taxpayer eligibility.** To qualify for this exemption, the taxpayer 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 has an honorable discharge.
- Have at least a 30% service-connected disability (not including unemployability) certified by the U.S. Department of Veterans Affairs.

#### **B. Property eligibility.** To be eligible for the exemption:

- The eligible veteran taxpayer must be the owner of record and occupy the house as a primary residence during all or a portion of the assessment year. First time owners may receive a prorated exemption value.
- The property must have a total equalized assessed valuation (EAV) of less than \$250,000 for the primary residence, excluding the EAV of property used for commercial purposes or rented for more than 6 months.
- If you previously received this exemption 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.

#### **C. Surviving Spouse.**

- An un-remarried surviving spouse of a disabled veteran may continue to receive the SHEVD on his or her spouse's homestead property or transfer the SHEVD to a new primary residence, provided that the SHEVD had previously been granted to the veteran. Contact the McHenry County Assessment Office for more information.
- Beginning in the tax year 2015, an un-remarried surviving spouse of a veteran killed in the line of duty is eligible for the SHEVD on his/her primary residence, even if the veteran did not previously qualify or obtain the SHEVD. The surviving spouse can transfer the SHEVD to another primary residence after the veteran's original primary residence is sold. An un-remarried surviving spouse must occupy and hold legal or beneficial title to the primary residence in the assessment year. Contact the McHenry County Assessment Office for more information.

#### **D. Application.**

- State law requires that an application must be made each year the taxpayer remains eligible and should be filed with the McHenry County Assessment Office by the owner of record.
- To request a verification letter that specifies your percentage of "service-connected disability rating" and effective date, call the U.S. Department of Veterans Affairs at 1 800 827-1000 or, go online to your Veterans E-benefit account at "[ebenefits.va.gov](http://ebenefits.va.gov)" Any other rating is not valid. Unemployability can no longer be included in the overall or combined rating.

#### **E. Restrictions.**

- A taxpayer that claims an exemption under 35 ILCS 200/15-165 (Veterans with Disabilities Homestead Exemption) or 35 ILCS 200/15-168 (Homestead Exemption for Persons with Disabilities) may not claim this exemption.

#### **F. Exemption Amount.**

- Tax code 35 ILCS 200/15-169 permits an exemption for Veterans based on the Veterans service-connected disability percentage. If the veteran is rated at 30% or more but less than 50%, then the annual exemption is \$2,500 off the EAV; if the veteran is rated at 50% or more but less than 70%, then the annual exemption is \$5,000 off the EAV; and if the veteran is rated at 70% or more, then residential property can be exempt from taxation under this Code. Contact the County Office of Assessments about limitations and restrictions.



**Application for Standard Homestead Exemption for Veterans with Disabilities (SHEVD) 20\_\_**

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Document submissions can be sent either:

By U.S. Mail **OR** By email: [assessments@mchenrycountyil.gov](mailto:assessments@mchenrycountyil.gov)

**OR** You may bring the application in person to the county office.

**PLEASE SUBMIT BEFORE JULY 1, 2022**

**Section 1: Property Identification and Owner Information**

Taxpayer Name(s): \_\_\_\_\_

Parcel No. (PIN) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Property Address: \_\_\_\_\_

*If mailing address is different please provide below*

City, State, ZIP: \_\_\_\_\_

Address: \_\_\_\_\_

Daytime Phone: \_\_\_\_\_

City, State, ZIP: \_\_\_\_\_

Email: \_\_\_\_\_

I have owned and occupied this property since: \_\_\_ / \_\_\_ / \_\_\_

Do you own other real estate anywhere in the United States?

Yes; the address of the real estate is: \_\_\_\_\_

If yes, you must provide a copy of the most recent property tax bill for each property.

No; this is the only property I/we own.

On January 1st, 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; name and address of the facility is: \_\_\_\_\_

No

**Section 2: Application Status (Select one)**

**I am a first-time applicant or I am applying on a new residence for the first time. In support of this initial application, I hereby supply:**

- A Certified Department of Defense DD Form 214
- A Disability Certification Letter containing the service connected percentage rating and effective date for the current assessment year. Unemployability cannot be included in the overall or combined rating
- A state ID card, driver's license OR a voter's registration card to verify my principal residential address.

**OR**

**I have qualified for the Standard Homestead Exemption for Veterans' with Disabilities (SHEVD) on this property in a prior year. In support of this initial application, I hereby supply:**

- A Disability Certification Letter containing the service connected percentage rating and effective date for the current assessment year. Unemployability cannot be included in the overall or combined rating
- A state ID card, driver's license OR a voter's registration card to verify my principal residential address.

We may require additional information for some applications.

**Section 3: Oath**

I attest I am an Illinois resident. I own the above property and it is my principal residence. This is the only property I own with homestead exemptions. I am liable for any payment of taxes. I have served in the U. S. Armed Forces, the Illinois National Guard, or Reserve forces, and have received an honorable discharge. I state to the best of my knowledge, the information on this application is true and correct .

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date

**Official use. Do not write in this space.**

Documentation:  VA Cert Letter      Percentage of disability \_\_\_\_\_  
 DD-214

NEW      RENEW  
DKT \_\_\_\_\_

Homestead Verification:  ID     DL     VRC

AV under \$250,000?  Yes  No

Approved:  YES

NO; Reason for denial \_\_\_\_\_

By \_\_\_\_\_ Date \_\_\_\_\_ ✓ By \_\_\_\_\_