# COOK COUNTY ASSESSOR FRITZ KAEGI



COOK COUNTY ASSESSOR'S OFFICE

118 NORTH CLARK STREET, CHICAGO, IL 60602
PHONE: 312.443.7550 FAX: 312.603.3616

WWW.COOKCOUNTYASSESSOR.COM

	Re	turning	Veterans			
			r Exemption		C/E Number	
Property Index Number(s)			Owner / Taxpayer			
Property Street Address			Owner's Mailing Address	S		
City	State Zip		City	State	Zip	
Township		_	Daytime Phone Number	•		
Are you a veteran and an Illinois resident?	○ Yes	○ No	On January 1, were you a record or did you have leg equitable interest in the pr	gal or	○ Yes ○ No	
Have you served as a member U.S. Armed Forces, Illinois N Guard, or U.S. Reserve Force	atural	○ No	If "No", write the date you an interest in the property.	ı acquired		
Did you return from active duty service with the United States government?			On January 1, did you occupy this property as your principal residence?			
If <b>"Yes"</b> , write the date you returned home.			If <b>"No"</b> , write the date you occupied this property (if a			
Check your type of residence: <ul> <li>Single-family dwelling</li> <li>Duplex</li> <li>Townhouse</li> <li>Condominium</li> </ul>			If you are claiming this exemption on this property for the first time, check the type of documentation you are attaching as proof that you are the owner of record or have a legal or			
Apartment	Other		equitable interest in the pr	operty.	et for deed	
Is your residence operated as a			<ul><li>Trust Agreement</li></ul>	Other_		
cooperative?	○ Yes	○ No	Write the date the written	_		
On January 1, were you liable payment of the real estate tax this property?		○ No	document was executed.			
I state that to the best of my	y knowledge, the inf	ormation on	this application is true, co	rrect and comp	lete.	
Signature of Owner/Lessee o	r Renresentative		 Date		-	

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## Returning Veterans Homeowner Exemption

#### **General Information**

#### What is the Returning Veterans Homeowner Exemption?

The Returning Veterans Homeowner Exemption provides a one-time \$5,000 reduction in the equalized assessed value (EAV) of the veteran's principal residence for the taxable year and the following tax year that the veteran returns from active duty in an armed conflict involving the United States. The veteran must own and occupy the property on January 1 of the assessment year. It must be used as his or her principal residence prior to departing for active duty. If however a veteran acquires a principal residence after January 1 of the year the veteran returns home, the exemption is available on the principal residence the veteran owns and occupies on January 1 of the next tax year.

**Note:** For purposes of this exemption "occupy" means your principal place of dwelling which is "the place where a person has his/her true fixed permanent home and principal establishment, and to which whenever he/she is absent, he/she has the intention for returning."

#### Who is Eligible?

To qualify for the Returning Veterans Homeowners Exemption, you must:

- be an Illinois resident who has served as a member of the United States Armed Forces, Illinois National Guard, or United States Reserve Forces,
- return from active duty in an armed conflict involving the United States.
- have owned or had a legal or equitable interest in the property and used it as your principal place of residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

**Note:** A representative can apply on behalf of a deceased veteran who has met the qualifications listed above.

A resident of a cooperative apartment building qualifies for this exemption if the resident is the owner of record of a legal or equitable interest in the property, occupies it as a principal residence, and is liable by contract with the owner(s) of record for the payment of property taxes.

**Note:** A resident of a cooperative apartment building who has a leasehold interest **does not** qualify for this exemption.

## What types of documentation must be provided with this form?

You will be required to provide the following documents to qualify for this exemption. The proof must be for the same year as the assessment year you are applying for.

- if you are discharged from active duty service, you will need to provide the original Department of Defense Form DD214 or a copy of Form DD214 certified by the County Recorder of Deeds or the Illinois Department of Veterans Affairs, or the National Archives Record Center.
- if you are still on active duty after returning home, you will need to provide Form DD220, or military orders and a travel voucher showing the date of your return. The documents must state that you are returning from armed conflict involving the armed forces of the U.S. within the tax year that you are requesting the exemption.

#### When will I receive my exemption?

You apply for this exemption for the assessment year that you return home. If your exemption is granted, it will be applied to the property tax bills that are paid in the two years following the assessment year.

## What if I am called to active duty again in a subsequent assessment year, can I receive the exemption again?

Yes. The law states the exemption is "for the tax year and the following tax year in which the veteran returns from active duty in an armed conflict involving the armed forces of the United States." This means the exemption is for two consecutive years, but you can receive the exemption again if you return from active duty in a subsequent year.

#### When and where must I file?

You will need to apply for this exemption each year that you return home from active duty in an armed conflict involving the United States in order to receive this exemption. Contact the Cook County Assessor's Office at the address and telephone number shown above to verify the due date for filing this application or to receive assistance in filing this application.