

Form PTAX-343-R General Information

What is the Disabled Persons' Homestead Exemption?

The Disabled Persons' Homestead Exemption (DPHE) (35 ILCS 200/15-168) provides an annual \$2,000 reduction in the equalized assessed value (EAV) of the property owned and occupied as the primary residence on January 1 of the assessment year by a disabled person who is liable for the payment of property taxes.

Who is eligible?

To qualify for the DPHE you must

- be disabled or have become disabled during the assessment year (*i.e.*, cannot participate in any "substantial gainful activity by reason of a medically determinable physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months),
- own or have a legal or equitable interest in the land on which a single-family residence is situated,
- occupy the property as your primary residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

If you previously received the DPHE and now reside in a facility licensed under the Nursing Home Care Act (210 ILCS 45/1 *et. seq.*), you are still eligible to receive the DPHE provided your property

- is occupied by your spouse; or
- remains unoccupied during the assessment year.

If you are a resident of a cooperative apartment building or life care facility as defined under Section 2 of the Life Care Facilities Act (210 ILCS 40/1 *et. seq.*) you are still eligible to receive the DPHE provided you occupy the property as your primary residence and you are

- liable by contract with the owner(s) of record for the payment of the apportioned property taxes on the property; and
- an owner of record of a legal or equitable interest in the cooperative apartment building. Leasehold interest **does not** qualify for this exemption.

What documentation is required?

Your Chief County Assessment Officer (CCAO) may request you to provide documentation as proof of your disability to continue to qualify for the DPHE. You must provide documentation if your proof of disability has changed or expired from the prior year, including Social Security Administration's disability benefits that switched over to retirement benefits. The proof of disability must be for the **same year as the assessment year** shown on Line 3 of this application.

If you are unable to provide any of the items listed below as proof of your disability, you must resubmit Form PTAX 343-A, Physician's Statement for Disabled Persons' Homestead Exemption, each year to your CCAO. This Form must be completed by a physician. **You are responsible for any physicians' costs.**

- 1 A Class 2 Illinois Disabled Person Identification Card from the Illinois Secretary of State's Office. Class 2 or Class 2A qualifies for this exemption. Class 1 or 1A does **not** qualify.
- 2 Proof of Social Security Administration disability benefits which includes an award letter, verification letter or annual Cost of

Living Adjustment (COLA) letter (only COLA Form SSA-4926-SM-DI). If you are under the age of 65 receiving Supplemental Security Income (SSI) disability benefits, proof includes a letter indicating SSI payments (COLA Forms SSA-L8151, SSA-L8155, or SSA-L8156).

- 3 Proof of Veterans Administration disability benefits which includes an award letter or verification letter indicating you are receiving a pension for a non-service connected disability.
- 4 Proof of Railroad or Civil Service disability benefits which includes an award letter or verification letter of total (100%) disability.

When will I receive my exemption?

The year you apply (renew) for this exemption 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 exemption. If your exemption is granted, it will be applied to the property tax bills that are paid the year following the assessment year.

When and where must I file Form PTAX-343-R?

To continue to receive this exemption, you must file Form PTAX-343-R, each year with your CCAO. Failure to do so may result in termination of the exemption. Contact your CCAO at the telephone number or address below for assistance and to verify the your county's due date.

File or mail your completed Form PTAX-343-R:

Chief County Assessment Office
18 North County Street - 7th Floor
Waukegan, Illinois 60085

If you have any questions, call: (847) 377-2050

Can I designate another person to receive a property tax delinquency notice for my property?

Yes. Contact your CCAO for information on how to designate another person to receive a duplicate of a property tax delinquency notice for your property.

Are there other homestead exemptions available for disabled persons or disabled veterans?

Yes. However, only one of the following disabled homestead exemptions may be claimed on your property for a single assessment year

- **Disabled Veterans' Homestead Exemption** - up to a \$70,000 reduction in assessed value for federally-approved specially adapted housing. This exemption is administered by the Illinois Department of Veterans' Affairs. (35 ILCS 200/15-165)
- **Disabled Persons' Homestead Exemption** - annual \$2,000 reduction in property's EAV (35 ILCS 200/15-168)
- **Disabled Veterans' Standard Homestead Exemption** - annual \$2,500 or \$5,000 reduction in property's EAV (35 ILCS 200/15-169)

Official use. Do not write in this space.

Date received: ___/___/___

Board of review action date: ___/___/___

Verify Proof of Disability: 1 2 3 4 343-A

Approved Denied

Expiration date: ___/___/___

Reason for denial _____

Comments: _____