COOK COUNTY ASSESSOR
JOSEPH BERRIOS

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118 NORTH CLARK STREET, CHICAGO, IL 60602
PHONE: 312.443.7550 FAX: 312.603.3616
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Returning Veterans' Homeowner Exemption

Tax Year _____ C/E Number _____

Property Index Number(s) _____

Property Street Address _____

City _____ State _____ Zip _____

Township _____

Owner / Taxpayer _____

Owner's Mailing Address _____

City _____ State _____ Zip _____

Daytime Phone Number _____

Are you a veteran and an Illinois resident? ○ Yes ○ No

Have you served as a member of the U.S. Armed Forces, Illinois Natural Guard, or U.S. Reserve Forces? ○ Yes ○ No

Did you return from active duty service with the United States government? ○ Yes ○ No

If **"Yes"**, write the date you returned home. _____

Check your type of residence:

○ Single-family dwelling ○ Duplex
○ Townhouse ○ Condominium
○ Apartment ○ Other _____

Is your residence operated as a cooperative? ○ Yes ○ No

On January 1, were you liable for the payment of the real estate taxes on this property? ○ Yes ○ No

On January 1, were you an owner of record or did you have legal or equitable interest in the property? ○ Yes ○ No

If **"No"**, write the date you acquired an interest in the property. _____

On January 1, did you occupy this property as your principal residence? ○ Yes ○ No

If **"No"**, write the date you first occupied this property (if applicable). _____

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 equitable interest in the property.

○ Deed ○ Contract for deed
○ Trust Agreement ○ Other _____

Write the date the written document was executed. _____

I state that to the best of my knowledge, the information on this application is true, correct and complete.

Signature of Owner/Lessee or Representative _____ 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 Untied 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 provided 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.