PTAX-343-R Annual Verification of Eligibility for the Homestead Exemption for Persons with Disabilities (HEPD)

Last date to apply: ___ ___/___ ___/___ ___ ___ ___

Read this first

To continue to receive the HEPD, you must file Form PTAX-343-R each year with your Chief County Assessment Officer (CCAO) by your county's due date. Failure to do so may result in the termination of the exemption.

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 Your date of birth:___ ___/___ ___/___ ___ ___ ___

3 Assessment year for which you are requesting this exemption: ___ ___ ___ ___
Year

4 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, attach a copy of the legal description.

a PIN _____

Step 2: Complete your affidavit

Part 1: Check either "yes" or "no" as it applies to the property and assessment year you identified in Step 1.

5 Is this the only property for which you have applied for this exemption? ☐ Yes ☐ No

6 On January 1, were you the owner of record, or have a legal or equitable interest, or have a life care contract with a facility under the Life Care Facilities Act? ☐ Yes ☐ No

7 Are you liable for the payment of real estate taxes? ☐ Yes ☐ No

8 On January 1, did you occupy this property as your primary residence? ☐ Yes ☐ No

9 On January 1, were you a resident of a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, Specialized Mental Health Rehabilitation Act of 2013, or MC/DD (Medically Complex for the Developmentally Disabled) Act? ☐ Yes ☐ No

If **Yes**,

a enter the name and address of the facility.

_____

_____

b was this property occupied by your spouse or did it remain unoccupied? ☐ Yes ☐ No

Part 2: Mark the statement to identify the proof of disability that qualifies you for the HEPD

If your proof of disability benefits has expired, terminated or switched to retirement from the prior assessment year, your CCAO may require additional documentation. If you check "**e**" below, you must attach your completed Form PTAX-343-A. See instructions.

10 a _____ Valid Class 2 or 2A Illinois Disabled Person Identification Card issued from the Illinois Secretary of State.
ID card number: _____ Issue date: __ __/__ __/__ __ __ __
Class: _____ Expiration date: __ __/__ __/__ __ __ __

b _____ Social Security Administration (SSA) disability benefits — **Claim no.:** _____

c _____ Veterans Administration (VA) pension for a non-service connected disability — **Claim/file no.:** _____

d _____ Railroad or Civil Service disability benefits for total (100%) disability — **Claim/file no.:** _____

e _____ Form PTAX-343-A, Physician's Statement for the Homestead Exemption for Persons with Disabilities.

Step 3: Sign below

I state under penalties of perjury that to the best of my knowledge, the information contained in this application is true, correct, and complete.

_____ ___ ___/___ ___/___ ___ ___ ___
Property owner's or authorized representative's signature Date

This form is authorized in accordance with the Illinois Property Tax Code. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

Form PTAX-343-R General Information

What is the Homestead Exemption for Persons with Disabilities?

The Homestead Exemption for Persons with Disabilities(HEPD) (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 person with a disability who is liable for the payment of property taxes.

Who is eligible?

To qualify for the HEPD you must

- have a disability 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 property on which a single-family residence is occupied 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 HEPD and now reside in a facility licensed under the ID/DD (intellectually disabled/developmentally disabled) Community Care Act, Nursing Home Care Act, Specialized Mental Health Rehabilitation Act of 2013, or MC/DD (Medically Complex for the Developmentally Disabled) Act you are still eligible to receive the HEPD 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 HEPD 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 HEPD. 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 **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 Homestead Exemption for Persons with Disabilities, 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 Person with a Disability 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 full retirement age and 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 bill 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 your county's due date.

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

_____ County, CCAO

_____
Mailing address

_____ IL _____
City ZIP

If you have any questions, call: (_____)_____-_____

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 a person with a disability?

Yes. However, only one of the following disabled 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**

Official use. Do not write in this space.

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

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

Expiration date:___ ___/___ ___/___ ___ ___ ___

Comments:_____

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

☐ Approved ☐ Denied

Reason for denial _____