

# PTAX-343 Application for Disabled Persons' Homestead Exemption

## Step 1: Complete the following information

1 \_\_\_\_\_  
Property owner's name

\_\_\_\_\_  
Street address of homestead property

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Daytime phone

Send notice to (if different than above)

2 \_\_\_\_\_  
Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Daytime phone

3 Write the assessment year for which you are requesting the disabled persons' homestead exemption. \_\_\_\_\_  
Year

4 Write the property index number (PIN) of the property for which you are filing this form. Your PIN is listed on your property tax bill or you may obtain it from the chief county assessment officer (CCAO). If you are unable to obtain your PIN, write the legal description on Line b.

a PIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

b Write the legal description only if you are unable to obtain your PIN. (Attach a separate sheet if needed.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5 Did you receive the disabled persons' homestead exemption on this property for the prior assessment year?  Yes  No

## Step 2: Complete eligibility information

6 Check your type of residence.

Single-family dwelling  Duplex

Townhouse  Condominium

Apartment  Other \_\_\_\_\_

a Is the residence operated as a cooperative?  Yes  No

b Is the residence a life care facility under the Life Care Facilities Act?  Yes  No

c If YES to a or b above, is the disabled person liable by contract with the owner(s) for payment of property taxes?  Yes  No

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

a If NO, write the date you acquired an interest in this property. \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

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

9 On January 1, were you a resident of a facility licensed under the Nursing Home Care Act?  Yes  No

If YES,

a was this property occupied by your spouse?  Yes  No

b did this property remain unoccupied?  Yes  No

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

**Note:** You may attach a separate sheet describing your specific factual situation. You **must provide the documents** listed on the back of this form as proof of your disability. See the section "What types of documents must be provided with this form as proof of my disability?".

## Step 3: Attach proof of ownership

11 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  Life care contract

Lease  Other written instrument (specify) \_\_\_\_\_

12 Write the date the written instrument was executed. \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

13 Is the instrument recorded?  Yes  No

14 If known, write the date recorded and the document number from the county records.

Date recorded \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

Recorded document number \_\_\_\_\_

## Step 4: Sign below

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

\_\_\_\_\_  
Property owner's or authorized representative's signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Month Day Year

# Form PTAX-343 General Information

## What is the Disabled Persons' Homestead Exemption?

The Disabled Persons' Homestead Exemption (35 ILCS 200/15-168) provides an annual \$2,000 reduction in the equalized assessed value (EAV) of the property owned and occupied 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 this exemption you must:

- be disabled or 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). See below "What types of documents must be provided as proof of a disability?"
- own or have a legal or equitable interest in the property, or a leasehold interest of a single-family residence.
- occupy the property as your principal residence on January 1 of the assessment year, and
- be liable for the payment of the property taxes.

If you previously received a disabled persons' homestead exemption 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 this exemption provided:

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

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.*) qualifies to receive this exemption provided:

- the property is occupied as the primary residence by a disabled person,
- the disabled person is liable by contract with the owner(s) of record for the payment of the apportioned property taxes on the property, and
- the disabled person is an owner of record of a legal or equitable interest in the cooperative apartment building.

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

## What types of documents must be provided with this form as proof of my disability?

You will be required to provide one of the following documents to qualify for this exemption. The proof of disability must be the same year as the assessment year shown on Line 3 of this application.

- 1 A Class 2 Illinois Disabled Person Identification Card from the Illinois Secretary of State's Office. **Note:** Class 2 or Class 2A qualifies for this exemption; a Class 1 or 1A does not qualify.
- 2 Proof of Social Security Administration disability benefits. This proof includes an award letter, verification letter, or annual cost of living adjustment (COLA).
- 3 Proof of Veterans Administration disability benefits. This proof includes an award letter of total (100%) disability, pension statement, or statement showing compensation rated at 100%.
- 4 Proof of Railroad or Civil Service disability benefits is an award letter of total (100%) disability.

- 5 If you cannot provide proof of your disability listed in Items 1 through 4, then you will need to submit to the Illinois Department of Revenue (IDOR) a Form PTAX 343-A Physician's Statement for Proof of Disability completed by a physician. You may also be required to be re-examined by an IDOR designated physician. The IDOR will notify you and the CCAO if you qualify for the exemption. **Note: You will be responsible for any costs incurred for your examination by any physician.**

The CCAO may request you to provide additional documentation.

## Can I estimate the amount of my exemption?

Yes. You can estimate the amount of your exemption by multiplying the \$2,000 reduction in EAV for this exemption by the total tax rate that is shown on your most recent property tax bill. (Example: \$2,000 EAV X 7% = \$140 estimated amount of your exemption)

## When will I receive my exemption?

The year that you apply 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.

## Where can I get assistance and where must I file?

Contact the CCAO at the phone number or address shown below for assistance and to verify the due date to file this application in your county. Once you are approved to receive the exemption, you will need to file Form PTAX-343-V, Annual Verification of Eligibility for the Disabled Persons' Homestead Exemption, each year with the CCAO to continue to receive your exemption.

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

McHenry County, CCAO

2200 North Seminary Avenue

Woodstock, IL 60098

If you have any questions, please call: ( 815 ) 334-4290

**Note:** Contact your CCAO for information on how you can 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, you can claim only one of the following disabled homestead exemptions on your property for a single assessment year. The Disabled Veterans' Homestead Exemption is up to a \$70,000 reduction in assessed value for federally-approved specially adapted housing (35 ILCS 200/15-165), Disabled Persons' Homestead Exemption is an annual \$2,000 reduction in property's EAV (35 ILCS 200/15-168), or Disabled Veterans' Standard Homestead Exemption is an annual reduction of \$2,500 or \$5,000 in property's EAV (35 ILCS 200/15-169).

Official use. Do not write in this space.

Date received

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Verify Proof of Disability:  1  2  3  4  5

Comments: \_\_\_\_\_

Board of Review action date

\_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

Approved  Denied

Reason for denial \_\_\_\_\_