



COOK COUNTY ASSESSOR'S OFFICE

Joseph Berrios

The office of Cook County Assessor Joseph Berrios has a long history of serving veterans and other taxpayers with exemptions. Assessor Berrios supported and helped pass the 2015 legislation which greatly expanded the Disabled Veterans Homeowner Exemption* and this office continues to assist veterans.

There may be some concern that disabled veterans are possibly not receiving their exemptions. In fact, all veterans will receive their exemptions at the normal time. However, some disabled veterans who are *completely* exempt from property taxes might receive a bill in February with a balance due in March.

This is a one-time situation that actually does not affect the vast majority of those who qualify for the Disabled Veterans Homeowner Exemption. All reductions in their tax bills will occur perfectly on schedule. It affects only the smaller number of disabled veterans who are at least 70% disabled and thus *completely* exempt from property taxes under the new law.

For the completely exempt, any overpayment will be refunded in full this summer. In all future years they will never receive a tax bill balance due, if their disability level is unchanged. Again, this is a one-time situation for this smaller group of disabled vets, a group to whom we are very committed.

Please remember the Disabled Veterans Homeowner Exemption must be applied for each year. State law requires the Assessor's Office to annually receive a renewal application including the Veterans Administration (VA) certification showing his or her disability level.

Applications for this exemption will be available **beginning January 27th** on the Cook County Assessor's Office web site (www.cookcountyassessor.com) and by mail. For further information, please call 312-443-7550.

The Assessor's Office and the Cook County Department of Veterans Affairs (www.cookcountyil.gov/veterans-affairs or 312-603-6423) will hold three seminars in February:

- February 22nd at the **Orland Park** Civic Center, 14750 Ravinia Ave., Orland Park, IL 60462
<https://www.orland-park.il.us/facilities/facility/details/Orland-Park-Civic-Center-71> (708) 403-6200
- Early February in **McCook** (date, time and venue TBD by Cook County Department of Veterans Affairs)
- Mid-February in **Evanston** (date, time and venue TBD by Cook County Department of Veterans Affairs)

**The official statute is the Disabled Veterans Standard Homestead Exemption*



Facts Regarding Disabled Veterans Exemption Changes

- The Disabled Veterans Homeowner Exemption is not a new exemption; it was created in 2007. Recent legislation (SB 107) increased the amount of Disabled Veterans Homeowner Exemption savings and expanded eligibility for the Exemption. For the first time, certain disabled veterans will be completely exempt from property tax.
- The new law is retroactive to Tax Year 2015. Its *changes* to the Disabled Veterans Homeowner Exemption begin with Tax Year 2015, payment of which is due in 2016.
- The Cook County Assessor's Office (CCAO) will have Disabled Veterans Homeowner Exemption application forms ready for taxpayers beginning on January 27, 2016. These application forms will be available on the CCAO website: www.cookcountyassessor.com and by mail. For further information, please call (312) 443-7550.
- The applications are due back to CCAO by March 2, 2016. Most disabled veteran taxpayers who turn in exemption applications for the 2015 Tax Year will, as always, see savings deducted *precisely on schedule* from their Second-Installment tax bill in July 2016.

The smaller group of disabled veterans *completely* exempt from property taxes might receive in February a First-Installment bill which should be paid. Any overpayment **will be fully refunded** during the summer. This one-time situation affects only these completely-exempt disabled veterans and after this year they will never in any future year receive a tax bill balance due as long as their disability level remains unchanged.

- The chart below outlines the changes in exemption amounts based on percentage of disability between the current law and the new law:

Taxable Years	Percentage of Disability	Exemption Amount
2010-2014 (Tax Years)	70% and greater	\$5,000
	50-69%	\$2,500
2015 and thereafter (Tax Years)	30%-49%	\$2,500
	50%-69%	\$5,000
	70% and greater	Total Exemption*

*Note: Under the new law, anyone who has a disability of 70% or higher will, for the first time ever, be completely exempt from property taxation.