Senior Citizen Homestead Exemption Application

www.leecountyil.com

Section 1: Instructions

A. Taxpayer Eligibility: To be eligible for the Senior Citizens Homestead Exemption the taxpayer must be at least 65 years of age by December 31st of the Assessment year.

B. Property Eligibility: To be eligible for the exemption:
- The property must be occupied as the primary residence by the eligible taxpayer.
- The eligible taxpayer must be liable for paying the real estate taxes on the property.
- The eligible taxpayer must be an owner of record of the property or have a legal or equitable interest in the property as evidenced by a written instrument. In the case of a life estate, the life estate must have been established by a document recorded with the Lee County Recorder.

C. Application: Application should be filed with the Lee County Assessment Office. After initial approval, the exemption will be renewed automatically. If the property is no longer eligible for the exemption, it is the responsibility of the taxpayer to notify the Chief County Assessment Office to avoid possible interest and penalties.

D. Exemption Amount: Under 35 ILCS 200/15-170, qualified taxpayers are permitted an exemption that will remove up to $5,000 from the equalized assessed value before the taxes are calculated.

Section 2: Property Identification (please print)

Parcel # (PIN)_____ Assessment Year: _____

Section 3: Applicant Information

Applicant Name: _____ Date of Birth (month/day/year): _____

Mailing Address_____ Phone #: _____

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

If **No**, write the date you acquired an interest in this property (month/day/year) _____

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

If **No**, write the date you first occupied this property (month/day/year): _____

Section 4: Affidavit and Signature.

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

Signature of Owner/Taxpayer_____Date: _____

Section 5: Other Information

Note: If you meet the qualifications for this Senior Citizen Homestead Exemption, you may also qualify for the **Senior Citizen Assessment Freeze Exemption**. For the Senior Freeze Exemption you must have owned and occupied your residence January 1st of the current and previous year and have a combined household income of $65,000 or less in 2024 and $75,000 or less in 2025. Annual application is required for the Freeze**.**

Anyone receiving the **Senior Citizen Homestead Exemption** may designate another person to receive a duplicate copy of any delinquent real estate property tax notice from the County Collector. A $5.00 administrative processing fee is charged for the initial designation or a change in the designee at a later date. Forms are available at the Supervisor of Assessments' office or online at **www.leecountyil.com**

Also available is the **Senior Citizen Real Estate Tax Deferral** that permits the deferral of real estate taxes on the residence. The deferred taxes then become a lien on the property to be paid when the property is eventually sold. Age requirement is 65 or over, income limit is $55,000. Owner must apply by March 1st every year with the Lee County Treasurer. Phone (815) 288-4477

Assessment Official_____ Received Date: _____