PTAX-340 – 2025 Low Income Senior Citizens Assessment Freeze
Homestead Exemption Application and Affidavit — Filing deadline: December 31, 2025

Part 1: Complete the following information (Please Print)

_____ / _____
Last name of applicant | First name | Initial — Name of Spouse

_____ (Applicant's Date of Birth) _____/_____/_____
Mailing address — Month / Day / Year

_____ Phone number (_____) _____–_____
City | State | Zip

1 I am applying for the Senior Citizens Assessment Freeze Homestead Exemption for property located at:
(Fill in *only* if applying for a property <u>different</u> from the above mailing address) Is this property unoccupied? ☐ Yes ☐No

_____

2 Write the Parcel Number for your property. Your Parcel Number can be found in the upper, left corner of your property tax bill, or it can be found on County's website, <u>www.leecountyil.com</u>. You may also contact the Chief County Assessment Office.

Parcel Number: _____

3 If your spouse maintains a separate residence, has he or she applied for this exemption? ☐ Yes ☐ No

Part 2: Complete the 2024 income information for the <u>entire household</u>. ***ALL applicants are now required to provide documentation of income eligibility every year.***

1	Social Security, SSI benefits; include Medicare deductions in this total	1 _____
2	Railroad retirement benefits; include Medicare deductions in this total	2 _____
3	Civil Service benefits	3 _____
4	Annuities, federally taxable pension and IRA benefits *See instructions for line 4.*	4 _____
5	Human Services and other governmental cash public assistance benefits	5 _____
6	Wages, salaries and tips from work	6 _____
7	Interest and dividends received	7 _____
8	Net rental, farm, and business income or (loss) *See instructions for Line 8.*	8 _____
9	Net capital gain or (loss) *See instructions for Line 9.*	9 _____
10	Other income or (loss) *See instructions for Line 10.*	10 _____
11	Add lines 1 through 10	11 _____
12	Certain subtractions. You may subtract only the adjustments to income from U.S. 1040, Schedule 1, Line 26.	
	Subtraction item — Amount	
	12a _____ _____	
	12b _____ _____	
	Add the amounts on lines 12a and 12b and write the result.	12 _____
13	Subtract line 12 from line 11 and write the result. This is your total household income for 2024. If this line is greater than $65,000, STOP. You do not qualify for this exemption.	
	Total Income	13 _____

Note: The CCAO may conduct an audit to verify that the taxpayer is eligible for this exemption.

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Income verified: ☐ yes ☐ no Initial: _____ Approved: ☐ yes ☐ no

PART 3: Affidavit

Sworn under oath, I state the following:

1 On Jan. 1, 2025, the property listed in Part 1, Line 2, was improved with a permanent structure that was
- used as my permanent residence, or
- a residence on which I have previously received this exemption before becoming a resident of a nursing home and the residence is unoccupied or is used as the principal residence of my spouse

2 On Jan. 1, 2025, for the property listed in Part 1, Line 2,
- I was the owner of record for the property; or
- I had a legal or equitable interest in the property by a written instrument; or
- I had a leasehold interest in the property that was used as a single-family residence

Note If I have not received this exemption previously for this property, I also meet the eligibility requirements listed in Items 1 and 2 for this property on January 1, 2024.

COMPLETE THE FOLLOWING SECTION ONLY IF SPOUSE PASSED AWAY DURING 2025

3 In 2025, I am or will be 65 years of age or older, or my spouse who passed away in 2025 would have been 65 years of age or older.

If my spouse passed away in 2025,

3a The name of my deceased spouse was _____

3b The date of birth of my spouse was _____/_____/_____ (Month / Day / Year)

3c The date of death of my spouse was _____/_____/2025 (Month / Day)

4 I am liable for paying real property taxes on the property listed in Part 1, Line 2.

5 I have not applied for a senior citizens assessment freeze exemption for any other property for 2025.

6 The total reported income for 2024 is shown in Part 2, Line 13, includes the income of my spouse and all persons living in my household, and is $65,000 or less.

7 On January 1, 2025, in addition to myself and my spouse, the following individuals used the property listed for their principal residence. The income of the individuals listed below is included in Part 2.

	First and last name	Relationship (*optional*)
7a	_____	_____
7b	_____	_____
7c	_____	_____
7d	_____	_____

8 On January 1, 2025, I was **a.** ____ single, widow(er) or divorced **b.** ____. married and living together **c.** ____married, but not living together

8a The address of my spouse (if different from the property listed) is:

_____ _____
Street address City State Zip

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

X_____ Date _____
Signature of Applicant

Mail your completed form to:

Lee County Assessment Office
112 E Second St
Dixon IL 61021

If you have questions, you may call (815) 288-4483.
Office hours are M – F, 8am to 4:30pm, except for Legal Holidays.