

APPLICATION FOR HOMESTEAD EXEMPTIONS

KANKAKEE COUNTY FILING DEADLINE DECEMBER 31st OF ASSESSMENT YEAR

General Homestead Exemption Section 15-175 of Property Tax Code 1997

PTAX - 324 Senior Citizen Homestead Exemption Section 15-170 of Property Tax Code 1997

Parcel Number: _____ Township: _____

Owner's Name: _____

Property Address: _____

General & Senior Homestead Exemption

Were you the owner of record or have a legal or equitable interest in this property as of January 1st ?

Yes	No
_____	_____

Did you reside in the property as your primary residence as of January 1st ?

_____	_____
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If no indicate date of ownership _____ Date of Residence _____

Check your type of residence:

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Single-family dwelling

Town home

Apartment

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Duplex

Condominium

Other _____

Senior Citizen Homestead Exemption Only

The undersigned states that he/she is 65 years of age or older, having been born on _____

On January 1 were you a resident of a facility licensed under the nursing home care act? ☐ Yes ☐ No

If YES,

Was this property occupied only by your spouse, who is 65 years of age or older? ☐ Yes ☐ No

Spouse's date of birth:

Month Date Year

Did this property remain unoccupied? ☐ Yes ☐ No

The undersigned on oath deposes and says that he/she is the applicant, that he/she has read the same, that he/she has personal knowledge on the contents thereof, the same is true in substance and in fact, that he, she is subject to penalties for perjury for falsification herein. THIS APPLICATION MUST BE SIGNED BY THE OWNER OF RECORD OR PERSON HAVING A LEGAL OR EQUITABLE INTEREST IN THIS PROPERTY.

The undersigned states that he/she is liable for paying real estate taxes on the above described real property and is an owner of record of said real property or has a legal or equitable interest in said real property (other than leasehold interest) as evidenced.

The undersigned also states that no other application for the Senior Citizen Homestead Exemption has been or will be filed by him/her on any other property in Illinois or elsewhere.

_____ General Homestead Exemption

_____ Senior Citizen Homestead Exemption

Signature of Applicant

Street Address of Applicant

Telephone Number of Applicant

City

State

Zip

Effective Year: _____ Date of Application _____ Taken By _____

Form PTAX-324 General Information

What is the Senior Citizens Homestead Exemption?

The senior citizens homestead exemption (35 ILCS 200/15-170) provides for an annual \$5,000 (\$8,000 in Cook County) reduction in the equalized assessed value of the property that you

- own or have a leasehold interest in,
- occupy as your principal residence during the assessment year, **and**
- are liable for the payment of property taxes.

Note: You may receive a pro-rata senior citizens homestead exemption if property is first occupied as your principal residence after January 1 of any assessment year.

Who is eligible?

To qualify for the senior citizens homestead exemption you must

- be 65 years of age or older during the assessment year,
- own or have a legal or equitable interest in the property on which a single family residence is occupied as your principal residence during the assessment year, and
- be liable for the payment of the property taxes.

If you previously received a senior citizens homestead exemption and now reside in a facility licensed under the Assisted Living and Shared Housing Act, Nursing Home Care Act, or ID/DD (intellectually disabled/developmentally disabled) Community Care Act of 2013, MC/DD (Medically Complex for the Developmentally Disabled) Act, or Specialized Mental Health Rehabilitation Act, you are still eligible to receive this exemption **provided**

- your property is occupied by your spouse, who is 65 years of age or older, **or**
- your property remains unoccupied during the assessment year.

A resident of a cooperative apartment building qualifies for this exemption if the resident is the owner of record of a legal

or equitable interest in the property, occupies it as a principal residence, and is liable by contract for the payment of property taxes.

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

A resident of a life care facility qualifies for this exemption if the resident has a life care contract with the owner of the facility and is liable for the payment of property taxes as required under the Life Care Facilities Act (210 ILCS 40/1 *et. seq.*).

When and where must I file?

Contact your chief county assessment officer (CCAO) at the address and telephone number shown below to verify any due date for filing this application in your county.

File this form with the CCAO at the address shown below.

Once approved to receive this exemption, you may be required to file Form PTAX-329, Certificate of Status-Senior Citizens Homestead Exemption, annually if your CCAO requires such verification.

Note: You may be required to provide additional documentation.

*What support do I need to provide with this application?

You must provide a valid birth certificate, state-issued driver's license, or state-issued identification card to verify your age.

What if I need additional assistance?

If you need additional assistance with this form, please contact your CCAO.

Note: Contact your CCAO for information on how you designate another person to receive a duplicate of a property tax delinquency notice for your property.

If you have any questions, please call:

(____)_____

Mail your completed Form PTAX-324 to:

_____ County Chief County Assessment Officer

_____ Mailing address

_____ IL _____
City ZIP

Official use. Do not write in this space.

Date received

____/____/____
Month Day Year

☐ Denied

Reason for denial

☐ Approved — Full Year

☐ Approved — Pro-rata

Pro-rata exemption date ____/____/____
Month Day Year

Board of Review action date

____/____/____
Month Day Year