

# PTAX-324 Application for Senior Citizens Homestead Exemption

## Step 1: Complete the following information

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

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

\_\_\_\_\_  
City State ZIP  
(IL)

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

Send notice to (if different than above)

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

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

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

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

3 Write your date of birth. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

4 Write the assessment year for which you are requesting the senior citizens homestead exemption. \_\_\_\_  
Year

5 Write the property index number (PIN) of the property for which you are requesting the senior citizens homestead exemption. 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 separate sheet if needed.)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6 Have you previously received a senior citizens homestead exemption on this property?  Yes  No

## Step 2: Complete eligibility information

7 Check your type of residence.

<input type="checkbox"/> Single-family dwelling	<input type="checkbox"/> Duplex
<input type="checkbox"/> Townhome	<input type="checkbox"/> Condominium
<input type="checkbox"/> Apartment	<input type="checkbox"/> 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

8 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

• If **No**, write the date you acquired an interest in this property. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

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

• If **No**, write the date you first occupied this property. (if applicable) \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

10 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 **only** by your spouse, who is 65 years of age or older?  Yes  No

• Spouse's date of birth \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

b did this property remain unoccupied?  Yes  No

11 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.

## Step 3: Attach proof of ownership

12 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.

<input type="checkbox"/> Deed	<input type="checkbox"/> Contract for deed
<input type="checkbox"/> Trust agreement	<input type="checkbox"/> Life care contract
<input type="checkbox"/> Lease	<input type="checkbox"/> Other written instrument (specify) _____

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

14 Is the instrument recorded?  Yes  No

15 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-324 General Information

## What is the Senior Citizens Homestead Exemption?

The senior citizens homestead exemption (35 ILCS 200/15-170) provides for an annual \$4,000 reduction in the equalized assessed value of the property that you own and occupy, or lease and occupy, as your principal residence during the assessment year, **and** for which you 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 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 Nursing Home Care Act (210 ILCS 45/1 *et seq.*), you are still eligible to receive this exemption **provided**

- your property is occupied **only** 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 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:

( 309 ) 888-5130 \_\_\_\_\_

## Mail your completed Form PTAX-324 to:

McLean \_\_\_\_\_ County Chief County Assessment Officer

Government Center, 115 E. Washington, Room 101

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

Bloomington \_\_\_\_\_ IL 61702-2400

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

**Official use. Do not write in this space.**

### Date received

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

Approved — Full Year

Approved — Pro-rata

Pro-rata exemption date \_\_\_\_/\_\_\_\_/\_\_\_\_\_  
Month Day Year

Denied

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

Board of Review action date \_\_\_\_/\_\_\_\_/\_\_\_\_\_  
Month Day Year

**Note:** The SCHE reduction is \$3,500 for assessment years 2006 and 2007, and \$4,000 for assessment year 2008.