

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 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 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, 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 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:

(815) 937-2945

Mail your completed Form PTAX-324 to:

Kankakee County Chief County Assessment Officer

189 E. Court St.

Mailing address

Kankakee

City

IL 60901

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