

PTAX-324GC Application for Senior Citizen Homestead Exemption

Grundy County Supervisor of Assessments Office
Grundy County Courthouse
111 East Washington Street
Morris, IL 60450
(815)941-3269
(815)941-2126 fax

www.GrundyCounty.org/Assessor/

Step 1: Complete the following Taxpayer and Property Identification information:

Property Owner/Taxpayer **Name(s)**

Property Index Number/ Parcel Number (PIN)

Property Owner/Taxpayer **Mailing Address**

Property Address

Property Owner/Taxpayer **City, State, Zip Code**

Property City, State, Zip Code

Property Owner/Taxpayer **Daytime Phone Number**

I have owned and occupied this property since (month/day/year) _____

Do you own any other real estate anywhere in the United States?

____ Yes, and I have attached the required evidence.

____ No, this is the only property I/we own.

Step 2: Attach copies of evidence (see back side of this form):

- Proof of age (birth certificate, state-issued driver's license, state-issued identification card)
- Proof of ownership or legal/equitable interest (recorded instrument, lease, or recorded life estate)
- Proof of other property owned, if applicable (property tax bills)

Step 3: Oath:

I attest 1) that the above address is/has been my primary residence, 2) that I am the owner of record or have a legal/equitable interest in the property as evidenced by a written instrument, 3) that I am liable for paying the taxes on this property since the date stated above, and 4) that I have read and understand both sides of this form.

Property Owner #1 **Printed Name**

Property Owner #1 **Signature**

Property Owner #1 **Date of Birth**

Property Owner #2 **Printed Name**

Property Owner #2 **Signature**

Property Owner #2 **Date of Birth**

OFFICIAL USE - Do not write in this space

____ Approved

____ Denied

(Date Received & Initials)

Date Approved

Date Denied

Approved by

Denied by

Pro rata Date (if applicable)

Reason for Denial

PTAX-324GC 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 reduction in the equalized assessed value of the property. **Note:** You may receive a pro-rate senior citizens homestead exemption if the property is first occupied as your primary residence after January 1 of the initial assessment year.

Eligibility - To qualify for this exemption:

Taxpayer eligibility

- You must be at least 65 years of age by December 31 of the assessment year

Property eligibility

- Property must be occupied as the primary residence by the eligible taxpayer
- Taxpayer must be liable for the payment of the real estate taxes on the property
- Taxpayer must be an owner of record of the property or have a legal or equitable interest on the property

Other eligibility

- 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 (Medical 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 or has a legal or equitable interest in the property, occupies it as a primary 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.*).
-

Evidence - The following evidence is required for this exemption:

Age evidence

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

Ownership/Legal Interest evidence

- If the owner of the property, a written instrument, recorded in the Grundy County Recorder's Office, such as a deed or trust agreement that specifies the name of the eligible taxpayer
- If for a leasehold in the eligible property, a copy of the lease, stating that it is for a single-family residence and specifies the name of the eligible taxpayer
- If for a life estate, a written instrument, establishing the life estate and recorded in the Grundy County Recorder's Office

Other Property evidence (other property owned by the eligible Taxpayer)

- You must provide a copy of the most recent property tax bill for **each additional property owned**.
-

When and where must I file?

Application and all evidence should be filed with the Grundy County Supervisor of Assessments Office (address on the front of this form) by the owner of record (or person holding equitable interest) by November 30 of the assessment year. After initial approval, this exemption will be renewed automatically. **Note: If the taxpayer or the property is no longer eligible for this exemption, it is the responsibility of the taxpayer to remove the exemption to avoid possible interest and penalties.**

What if I need additional assistance?

- If you need additional assistance with this form, please contact the **Grundy County Supervisor of Assessment Office**.
 - If you would like to designate another person to receive a duplicate of a property tax bill for your property, please contact the **Grundy County Treasurer's Office**.
-