

PTAX-324 Application for Senior Citizens Homestead Exemption

STEP 1: Complete the Following Information

1 _____
Property Owner's Name

_____ Street Address of Homestead Property

_____ **IL** _____
City State ZIP

() - _____
Daytime Phone (Include Area Code)

Send notice to (if different than above)

2 _____
Name

_____ Mailing Address

_____ City State ZIP

() - _____
Daytime Phone (Include Area Code)

3 Provide your date of birth (mm/dd/yyyy): _____ / ____ / ____

4 Write the assessment year for which you are requesting the Senior Citizens Homestead Exemption. _____

5 Write the property index number (PIN) of the property for which you are filing this form. 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.

NOTE: The PIN is the Parcel No., which can be found on your tax bill at the top right-hand corner.

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.

Single-family dwelling Duplex

Townhouse Condominium

Apartment

Other (Specify) _____

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

a If "No," write when you acquired interest in this property. _____ / ____ / ____

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

a If "No," write the date you first occupied this property (if applicable). _____ / ____ / ____

10 On January 1, were you a resident of a facility licensed under the Assisted Living & Shared Housing Act, Nursing Home Care Act, ID/DD Community Care Act, or Specialized Mental Health Rehabilitation Act? Yes No

If "Yes," complete Lines a through c.

a Write the name and address of the facility.

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

If "Yes", provide spouse's date of birth _____ / ____ / ____

c 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

STEP 3: Attach Proof of Ownership

12 Check the documentation you are attaching as proof you are the owner of record or have legal or equitable interest in the property.

Deed Contract for Deed

Trust Agreement Life Care Contract

Lease

Other (Specify) _____

13 Write the date the written instrument was executed (mm/dd/yyyy). _____ / ____ / ____

14 If known, write the date the instrument was recorded and the document number from the County records.

_____ / ____ / ____

Date (mm/dd/yyyy) 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

Date

Form PTAX-324 General Information

What is the Senior Citizens Homestead Exemption?

The Senior Citizens Homestead Exemption (35 ILCS 200/15-170) provides an annual \$4,000 reduction in the equalized assessment value (EAV) 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.

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 Form PTAX-324?

Contact your Chief County Assessment Officer (CCAO) at the address or telephone number shown below to verify your County's due date.

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.

Jennifer Gomric Minton, CCAO
 Assessor's Department
 St. Clair County
 10 Public Square
 Belleville, IL 62220



Note: You may be required to provide additional information.

If you have any questions, please call: (618) 825-2704.

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.

For Official Use Only. Do Not Write In This Space.

<p>Date Received (mm/dd/yyyy): _____</p> <p><input type="checkbox"/> Approved – Full Year</p> <p><input type="checkbox"/> Approved – Pro-Rata</p> <p><input type="checkbox"/> Denied</p> <p>Pro-Rata Exemption Date (mm/dd/yyyy): _____</p>	<p>Board of Review Action Date: _____</p> <p>Reason for Denial:</p>
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