Use your mouse or Tab key to move through the fields. Use your mouse or space bar to enable check boxes.

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 Email address

Send notice to (if different than above)

2 _____
Name

_____
Mailing address

_____
City State ZIP

(_____)_____ _____
Daytime phone Email address

3 Enter your date of birth. _____/_____/_____
Month Day Year
Proof of age required. See General Information.

4 Enter the assessment year for which you are requesting the senior citizens homestead exemption. ____ ____ ____ ____
Year

5 Enter 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, enter the legal description on Line b.

a PIN _____

b Enter 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
☐ Townhome ☐ Condominium
☐ Apartment ☐ 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**, enter 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**, enter 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 Assisted Living & Shared Housing Act, Nursing Home Care Act, ID/DD Community Care Act, MC/DD Act or Specialized Mental Health Rehabilitation Act of 2013? ☐ Yes ☐ No
If **Yes**,

a enter 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", spouse's date of birth _____/_____/_____
Month Day Year

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 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.
☐ Deed ☐ Contract for deed
☐ Trust agreement ☐ Life care contract
☐ Lease ☐ Other written instrument (specify)_____

13 Enter the date the written instrument was executed. _____/_____/_____
Month Day Year

14 If known, enter the date recorded and the document number.

_____/_____/_____ _____
Month Day Year 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

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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 and counties contiguous to 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:
(217) 384-3760

Mail your completed Form PTAX-324 to:
Champaign County Chief County Assessment Officer
102 E Main St
Mailing address
Urbana IL 61801
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

PTAX-324 Back (R-12/22)

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