



**WILL COUNTY  
SUPERVISOR OF ASSESSMENTS**

**Will County Office Building  
302 N. Chicago Street, Joliet, IL 60432**

**Dale D. Butalla, CIAO-M  
Chief County Assessment Officer**

**Office: (815) 740-4648  
Website: [www.willcountysoa.com](http://www.willcountysoa.com)**

**M E M O R A N D U M**

**TO: Senior Citizen Applicant**

**RE: FIRST TIME APPLICATION FOR  
SENIOR CITIZEN HOMESTEAD EXEMPTION**

**To file for a Sr. Citizen Homestead Exemption, please provide ONE of the following materials:**

1. Copy of Illinois Driver's License
2. Copy of Illinois I.D.
3. Copy of Birth Certificate

- Remember that a signature and date signed are required on the application.
- All documents and applications must be mailed or brought to our office. No fax or E-mail documentation is allowed. Thank you for your cooperation with this matter.

# 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  
( )

\_\_\_\_\_  
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.

<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**, 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.

<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** Enter the date the written instrument was executed. \_\_\_\_/\_\_\_\_/\_\_\_\_  
Month Day Year

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

\_\_\_\_/\_\_\_\_/\_\_\_\_ Document number  
Month Day Year

## 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 \$5,000 (\$8,000 in 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:

(\_\_\_\_\_) \_\_\_\_\_

## Mail your completed Form PTAX-324 to:

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

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

\_\_\_\_\_  
City IL \_\_\_\_\_  
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



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**WILL COUNTY  
DESIGNATION REQUEST**

In accordance with Chapter 35 ILCS 200/15-170, Senior Citizens Homestead Exemption, the chief county assessment officer shall provide to each person allowed a homestead exemption under this Section, a form to designate any other person to receive a duplicate of any notice of delinquency in the payment of taxes assessed and levied under this Code on the property of the person receiving the exemption. The person filing the request for the duplicate notice shall pay a fee of \$5.00 to cover administrative costs to the supervisor of assessments, who shall then file the executed designation with the county collector. A designation may be rescinded by the person who executed such designation at any time, in the manner and form required by the chief county assessment officer.

**If you do not desire to make such a designation, this notice requires NO action on your part.**

If interested in designating a representative to receive duplicate delinquency notices, please complete the remaining information and return to:

Will County Supervisor of Assessments  
Dale D. Butalla, CIAO-M  
302 N. Chicago Street  
Joliet, IL 60432

Name, Address, phone number and/or email address of **person to receive duplicate notice**:

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Name, Address, phone number, and/or email address of **senior citizen requesting duplicate notice**:

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**Signature of Senior Citizen requesting duplicate notice:** \_\_\_\_\_

**Permanent Index Number of Senior Citizen requesting duplicate notice:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Fee: Make \$5.00 check or money order payable to: Will County Supervisor of Assessments Office

**\*\*PLEASE DO NOT SEND CASH THROUGH THE MAIL\*\***

**? What type of property is considered “qualifying property”?**

Qualifying property is a homestead that

- a taxpayer, or taxpayer and spouse, own in fee simple or that is being purchased in fee simple under a recorded instrument of sale,
- is not an income-producing property, and
- is not subject to a lien for unpaid property taxes and special assessments.

“Qualifying property” includes both land and buildings such as a

- single family residence,
- condominium, or
- dwelling unit in a multi-dwelling building that is owned and operated as a cooperative.

Deferrals may continue even if the property is unoccupied because the taxpayer is temporarily residing, for not more than one year, in a nursing or sheltered care home.

**? How does a taxpayer apply for this program?**

The taxpayer must file all applications and forms with the county collector. These forms are available at the county collector’s office after January 1 and must be completed by March 1 of each year. The county collector approves or denies all applications.

To apply for a property tax/special assessment deferral, the taxpayer must complete and file Form IL-1017, Application for Deferral of Real Estate/Special Assessment Taxes, and Form IL-1018, Real Estate/Special Assessment Tax Deferral and Recovery Agreement.

Form IL-1017 requires the taxpayer to provide

- certain personal identification information,
- a description of the property,
- a calculation of the total annual household income,
- authorized signatures of the spouse, or trustee, approving the taxpayer’s participation in the program, and
- evidence that the property is adequately insured against fire or casualty loss.

Form IL-1018 is the agreement for the property tax/special assessment deferral. This is an

important legal document that should be kept with the taxpayer’s personal records because it specifies

- the maximum amount that can be deferred,
- the interest rate to be charged, and
- the arrangements for repaying the deferred property taxes.

**No sale or transfer of property may be legally closed and recorded until all deferred amounts have been paid.**

**? Can a taxpayer defer subsequent bills for property taxes and special assessments?**

Yes. A taxpayer may apply at the county collector’s office each year for a deferral of the property taxes and special assessments payable in that year.

**? Can payments be made for property taxes and special assessments that are deferred before the property is sold or the property owner dies?**

Yes. Any portion of the deferral can be paid at any time by the taxpayer, the taxpayer’s spouse, or, if the taxpayer does not object, by other qualifying relatives, heirs, or parties that have a legal or equitable interest in the property.

Contact the county collector for the exact settlement amount. **Payments must be submitted to the county collector’s office.**

**? Do you need additional assistance?**

Contact your local county collector’s office if you have any questions about the deferral program or need help completing an application or form.

**The annual filing period for this program is January 1 through March 1.**



## Senior Citizens Real Estate Tax Deferral Program



*Qualifying senior citizens may defer all or part of their property tax and special assessment payments under this tax relief program.*

## ? What is the Senior Citizens Real Estate Tax Deferral Program?

The Senior Citizens Real Estate Tax Deferral Program provides tax relief for qualified senior citizens by allowing them to defer all or part of their property tax and special assessment payments on their principal residences.

The deferral is similar to a loan against the property's market value. Deferred amounts are "borrowed" from the state of Illinois, who pays the tax bill. To ensure repayment, a six percent simple interest rate is charged on the deferred amounts and a lien is filed on the property. The six percent interest is charged for each year that the deferred amount is carried. For example, a \$2,000 tax amount deferred for one year would equal interest of \$120. If not paid off in the first year, the interest would grow to \$240 at the end of the second year, \$360 at the end of the third year, and so on.

## ? When do deferred amounts have to be paid?

Deferred amounts must be repaid immediately upon the sale or transfer of the property, or within one year of the taxpayer's death. If the property ceases to qualify for the program as defined by the statute, the deferred amount must be repaid within 90 days.

The deferral may be continued by a surviving spouse who is at least 55 years of age within six months of the taxpayer's death.

## ? How much in property taxes and special assessments can be deferred?

The maximum amount that can be deferred, including interest and lien fees, is 80 percent of the taxpayer's equity interest in the property. The maximum deferral each year is limited to \$5,000.00.

## ? Is the property tax bill actually paid when it is due?

Yes. If a taxpayer meets the program qualifications, the county collector (treasurer) sends a copy of the property tax bill to the Illinois Department of Revenue. The department then sends the tax bill payment to the county

collector by June 1 or within 30 days of receipt of the tax bill, whichever is later.

## ? What qualifications must be met to participate in the program?

To participate, all of the following qualifications must be met **each year**:

- The taxpayer must be 65 years old by June 1 of the year that the application for deferral is being filed
- Have a total annual household income of no more than \$55,000.00
- Have lived in the property or other qualifying property for at least the last three years,
- Own the property, or share joint ownership with the spouse, or be the sole beneficiaries of an Illinois land trust,
- Have no delinquent property taxes or special assessments on the property
- Have adequate insurance against fire or casualty loss
- Have written approval from the spouse, if filing jointly, or trustee if the property is held in a qualifying Illinois Land Trust, to participate in the program

## ? What is a qualifying trust?

If a taxpayer is applying for the Tax Deferral Program for the first time in 2013 (for the 2012 tax year) and thereafter, and the property is being held in a trust, the trust must be an Illinois Land Trust with the deferral applicants being the sole beneficiaries of the trust.

- If the deferral applicant is single, the applicant must be the sole beneficiary of the trust in order for the trust to be considered a qualifying trust.
- The same is true for married applicants, although one spouse may be named as the first-tier beneficiary and the other spouse may be named as the second-tier beneficiary under the trust agreement.

The application must be filed by the beneficiary of the trust who meets all eligibility requirements and obtains the approval of the trustee to enter into the tax deferral and recovery agreement.

## ? What is included in household income?

Some examples of income that must be included in your household income are listed below.

- Alimony received
- Annuity benefits
- Black Lung benefits
- Business income
- Capital gains
- Cash assistance from Human Services and other governmental cash public assistance
- Cash winnings from such sources as raffles and lotteries
- Civil Service benefits
- Damages awarded in a lawsuit for nonphysical injury or sickness
- Dividends
- Farm income
- Interest
- Interest received on life insurance policies
- Lump sum Social Security payments
- Miscellaneous income, such as from rummage sales, recycling aluminum, or baby sitting
- Monthly insurance benefits
- Pension and IRA benefits (federally taxable portion only)
- Railroad Retirement benefits (including Medicare deductions)
- Rental income
- SeniorCare rebate (only if you took an itemized deduction for health insurance in the prior year)
- Social Security income (including Medicare deductions)
- Supplemental Security Income (SSI) benefits
- Unemployment compensation
- Veteran's benefits (federally taxable portion only)
- wages, salaries, and tips from work
- Worker's Compensation income
- Worker's Occupational Diseases Act income



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**DISCLOSURE FORM**

Pursuant to Illinois Compiled Statutes (765 ILS-405/1 & 2. This disclosure form is to verify that I am the sole beneficiary or one of the beneficiaries of the below listed parcel number(s) which is declared under a type of trust agreement.

Under penalties of perjury, I state that, to the best of my knowledge, the information completed in this trust disclosure form is true, correct, and complete.

**Parcel # (P.I.N.):** \_\_\_\_\_

**Owner Name:** \_\_\_\_\_ **Telephone Number:** \_\_\_\_\_

**Owner Address:** \_\_\_\_\_

**Trust Name or Bank Trust Name:** \_\_\_\_\_

**Trust Number:** \_\_\_\_\_

**Trust Address or Bank Address:** \_\_\_\_\_

**Bank Telephone Number:** \_\_\_\_\_

**Signature of Beneficiary:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Administrative Clerk Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_