

Application for General Homestead Exemption

For Single-Family Dwelling Subject to a Lease

McDonough County Assessment Office

#1 Courthouse Square, Macomb, IL 61455 (309) 833-5305

Section 1: Instructions

- A. Eligibility: To be eligible for the general homestead exemption via a leasehold interest:
- The Property must be a single-family home occupied as the primary residence by an eligible taxpayer as of January 1 of the tax year.
 - The eligible taxpayer must be liable for paying the real estate taxes on the property by a written lease that was executed and effective on or before January 1st of the current tax year; a copy of the lease must be recorded with the Recorder of Deeds.
 - The property owner must direct the property tax bill to be mailed directly to the lessee.
 - The lease must include the language from Property Tax Code 35 ILCS 200/15-175 (e) (4). A copy of this language can be obtained from the assessment office.
 - The eligible taxpayer's lease must require that the lessee pay the real estate taxes out of the lessee's own funds; a statement such as "Tenant shall be deemed to be satisfying Tenant's liability for such real estate taxes through the monthly rent payments" is NOT sufficient for this purpose.
- B. Application: Due to the periodic nature of leaseholds, a notarized application for this exemption must be submitted on or before January 1st of the tax year.
- C. Exemption Amount: Under 35 ILCS 200/15-175, qualified taxpayers are permitted an exemption that will remove up to \$6,000 from the equalized assessed value before taxes are calculated.

Section 2: Property Identification (PLEASE PRINT)

Property Number: _____

Owner Names(s): _____

Lessee/Taxpayer Name(s): _____

Mailing Address: _____

Property Address: _____

Mailing City, State, Zip: _____

Property City, State, Zip: _____

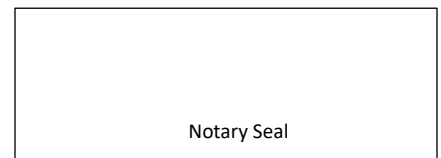
Section 3: Oath I attest that (applicants must check all applicable boxes)

- The above address was leased and occupied by the lessee as a primary residence as of January 1, 20____.
- The owner of record has directed the property tax bill be mailed directly to the lessee.
- As of January 1, 20____, the lessee is liable for the payment of the 20____ real estate taxes from the lessee's own funds.
- A copy of the lease or leases that are in effect for the period from January 1, 20____ to December 31,____ have been recorded.

I hereby depose and say that I am the owner of record, that I have read this application, that I have personal knowledge of the contents thereof, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Owner of Record _____ Telephone: _____ Date: _____

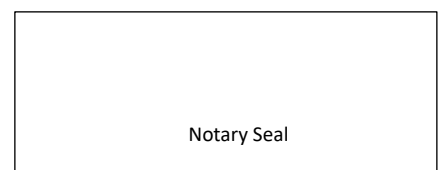
Subscribed and sworn to before me this _____ Day of _____, 20____



I hereby depose and say that I am the taxpayer/lessee, that I have read this application, that I have personal knowledge of the contents thereof, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Taxpayer/Lessee _____ Telephone: _____ Date: _____

Subscribed and sworn to before me this _____ Day of _____, 20____



12/20/2023