

## **NOTICE**

The Supervisor of Assessments is Now Taking Applications for the Following Exemptions:

### **Owner Occupied Exemption**

To qualify you must have ownership in and occupy the property with ID (state, county), for proof of principle residence as of January 1 of the assessment year. To qualify for a new construction, the residence must be pro-rated and goes from the date of occupancy and interest. Proof of ownership and ID for principle residence is required. Age is not a factor for this exemption.

### **Homestead Exemption**

To qualify you must be 65 years of age during the assessment year, and you must have ownership in and occupy the property as your principle residence. Proof of ownership (ID/state, county), age, and principle residence is required.

### **Senior Citizen Assessment Freeze Homestead Exemption**

To qualify you must be 65 years of age during the assessment year and you must have ownership in and occupied the property as of January 1 of the prior assessment year and the entire household income cannot exceed \$65,000.

### **Homestead Improvement Exemption**

To qualify, the property must be owner-occupied and used exclusively for residential purposes. Any proposed increase in the assessed value must be attributable solely to an added improvement to an existing structure not to exceed \$75,000. The Homestead Improvement Exemption must be applied for prior to October 7 of the assessment year or within 30 days of the publication of the Supervisor of Assessments changes, whichever is later.

### **Natural Disaster Homestead Exemption**

The Natural Disaster Homestead Exemption is an exemption on homestead property for a rebuilt residential structure following a **natural disaster** occurring in the taxable year 2012 or any taxable year thereafter. The amount of the exemption is the reduction in equalized assessed value (EAV) of the residence in the first taxable year for which the taxpayer applies for an exemption minus the equalized assessed value of the residence for the taxable year prior to the taxable year in which the natural disaster occurred. The exemption continues at the same amount until the taxable year in which the property is sold or transferred.

**Natural disaster** means an occurrence of **widespread** or **severe damage** or loss of property resulting from any **catastrophic cause** including but not limited to fire, flood, earthquake, wind, storm, or extended period of severe inclement weather. In the case of a residential structure affected by flooding, the structure shall not be eligible for an exemption unless it is located within a local jurisdiction which is participating in the National Flood Insurance Program. A proclamation of disaster by the President of the United States or the Governor of the State of Illinois is not a prerequisite to the classification of an occurrence as a natural disaster.

To be eligible for this exemption,

- You must own or have a legal or equitable interest in the property on which a single family residence is occupied as your principal residence with ID (state, county) to show proof of principal residence during the assessment year;
- You must be liable for payment of the real estate taxes;
- The residential structure must be rebuilt within 2 years after the date of the natural disaster, and
- The square footage of the rebuilt residential structure may not be more than **110 percent of the square footage** of the original residential structure as it existed immediately prior to the natural disaster.

### **Section 10-25 Demonstration Model Homes**

Beginning January 1, 1987, the assessed value of any tract or lot of real property, upon which construction of a single family dwelling to which this Section is applicable has been initiated or completed after December 29, 1986, while such dwelling is not occupied as a dwelling but is used as a display or demonstration model home for prospective buyers or such dwelling or of similar homes to be built on other tracts or lots, shall be the same as the assessed value of such tract or lot prior to construction of such dwelling and prior to any change in the zoning classification of such tract or lot prior to construction of such dwelling. The application of the Section shall not be affected if the display or demonstration model home contains home furnishings, appliances, offices, and office equipment to further sale activities. The Section shall not be applicable if the dwelling is situated is sold or leased for use other than as a display or demonstration model home. No tract or lot of real property shall be eligible for calculation of its assessed value pursuant to this Section for more than a 10-year period. If the valuation allowed pursuant to this Section becomes inapplicable, the owner shall within 60 days' file with the county assessor, or supervisor of assessments, as the case may be, a certificate giving notice of such inapplicability within 60 days thereafter.

Under this Act, no corporation, individual, sole proprietor or partnership may have more than a total of 3 model homes at the same time within a 3-mile radius subject to the assessment provisions of this Section. The center point of each radius shall be the display or demonstration model that has been used as such for the longest period of time. The person liable for taxes on property eligible for assessment as provided in the Section shall file a **verified application** with the supervisor of assessment or county assessor, as the case may be, **on or before December 31 of each assessment year for which that assessment is desired. Failure to make a timely filing in any assessment year constitutes a waiver** of the right to claim the benefit of this Section for that assessment year according to Section 10-25 of the Property Tax Code (35 ILCS 200/10-25) (2002).

### **Disabled Veterans' Homestead Exemption (35 ILCS 200/15-165)**

Provides up to a \$100,000 reduction in assessed value for federally-approved specially adapted housing will continue to be **available through the local Veterans Affairs Office.**

### **Returning Veterans' Homestead Exemption (35 ILCS 200/15-167)**

Provides a two-year \$5,000 reduction in the equalized assessed value of the veteran's principal residence for two consecutive assessment (tax) years, the tax year and the following year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States. To qualify the veteran must own and occupy the property as his or her principal residence with ID (state, county) to show proof of principle residence as of January 1 of each assessment year. A veteran who acquires a principal residence after January 1 of the year he or she returns home is eligible for RVHE on the principal residence owned and occupied on January 1 of the **next tax year**.

### **Disabled Veterans' Standard Homestead Exemption (35 ILCS 200/15-169)**

To qualify for this exemption, the veteran must be an Illinois resident who served as a member of the U.S. Armed Forces on active duty or state active duty, Illinois National Guard, or U.S. Reserve Forces, and who has an honorable discharge; have at least 30 percent service-connected disability certified by the U.S. Department of Veterans Affairs; and own and occupy the property as the primary residence with ID (state, county) on January 1 of the assessment year or lease and occupy a single family residence on January 1 of the assessment year and be liable for the payment of the property taxes to the county. **Public Act 100-0869** with an effective date of August 14, 2018, meaning that this is not retroactive to prior years. If the person qualifying for the exemption does not occupy the qualified residence as of January 1 of the taxable year, the exemption granted under this Section shall be prorated on a monthly basis. **The prorated exemption shall apply beginning with the first complete month in which the person occupies the qualified residence.** Provides a reduction in a property's EAV to a qualifying property owned by a veteran with a total service-connected disability certified by the U.S. Department of Veterans' Affairs. A \$2,500 homestead exemption is available to a veteran with a total service-connected disability rating of at least 30% but less than 49% or a \$5,000 homestead exemption is available to a veteran with a total service-connected disability rating of at least 50% but less than 69%. A veteran with a total service-connected disability rating of 70% or more is eligible to be tax exempt. A disabled veteran must file an annual application by the county's due date to continue to receive this exemption.

**Note:** The property's total EAV must be less than \$250,000 after subtracting any portion used for commercial purposes. "Commercial purposes" include any portion of the property rented for more than 6 months.

### **Disabled Persons Homestead Exemption (35 ILCS 200/15-168)**

Provides a \$2,000 reduction in a property's EAV to a qualifying property owned by a person who is 100% disabled (proof of disability is required). A disabled person must file an annual application by the county's due date to continue to receive this exemption.

## **Apply / Inquire**

All the above exemptions, publications, Board of Review rules, maps, copy of property record cards & other pertinent information about the Supervisor of Assessments office can be found on our website at <http://www.williamsoncountyil.gov>

To apply for or to inquire about any of the above exemptions, please bring in your Real Estate Tax Statement and come to the Supervisor of Assessments Office on the second (2<sup>nd</sup>) floor of the Administration Building located at 407 N. Monroe Street, Suite 205 Marion, Illinois.

Please address any questions to the Supervisor of Assessments:

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