



Chief County Assessment Office  
401 S Center St Rm 103  
Tuscola, IL 61953

Phone: 217-253-3031  
Website: [www.douglascountyil.gov](http://www.douglascountyil.gov)

INSTRUCTIONS & REQUIREMENTS FOR LEASEHOLD - HOMESTEAD  
EXEMPTION APPLICATION

**35 ILCS 200/15-175** specifies that homestead property includes residential property that is occupied by its owner or owners as his/her or their principal dwelling place, or that is a leasehold interest on which a **single family residence** is situated, which is occupied as a residence by a person who has a n ownership interest therein, legal or equitable or as a lessee, and on which the person is liable for the payment of property taxes.

**Section 1: Information**

1. Eligibility: To be eligible for the general homestead exemption via a leasehold interest:
  - a. The property must be a SINGLE-FAMILY HOME occupied as the primary residence by an eligible taxpayer.
  - b. The liable taxpayer must be liable for paying the 2025 real estate taxes (payable 2026) on the property as evidenced by a signed lease that encompasses January 1, 2025. (Ex: November 2024 to November 2025) A copy of the lease must be provided.
2. Application: Due to the periodic nature of the leasehold, a notarized application for this exemption must be submitted each year between **January 1 and January 31, 2025**. No leaseholds will be accepted after January 31, 2025. **Faxed or emailed copies will not be accepted.**
3. Exemption Amount: Under 35ILCS 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.
4. Exemption Approval: Incomplete or ineligible applications and/or leases will be denied. Taxpayers and owners are responsible for verifying the approval status. **THE ASSESSMENT OFFICE WILL NO LONGER RETURN INCOMPLETE APPLICATIONS OR NON-QUALIFYING LEASES TO THEIR OWNER/S.**

**Section 2: Requirements – per State Statute**

1. The property must be leased as of January 1<sup>st</sup> of the year for which you are applying. The initial term of the lease must be at least one year.
2. Every exemption application must be signed by both the owner and the tenant between January 1<sup>st</sup> - January 31<sup>st</sup>, 2025.
3. Every exemption application must be **notarized**.
4. All exemption applications must be accompanied by a NEW one-year lease agreement or the original one year long term tenant lease agreement.
5. The lease must include the following statement below. This statement shall not be an addendum. This statement is from Public Act 097-1125, which appears in the State of Illinois Property Tax Code. Effective 8/28/2012.

**“Lessee shall be liable for the payment of real estate taxes with respect to the residence in accordance with the terms and conditions of Section 15-175 of the Property Tax Code (35ILCS 200/-15-175.) The permanent real estate index number of the premises is -- (PIN here) --, and according to the most recent property tax bill, the current amount of real estate taxes associated with the premises is – (amount) – per year. The parties agree that the monthly rent set forth above shall be increased or decreased pro rata (effective January 1 of each calendar year) to reflect any increase or decrease in real estate taxes. Lessee shall be deemed to be satisfying Lessee’s liability for the above mentioned real estate taxes with the monthly rent payments as set forth above) or increased or decreased as set forth herein.”**

\*The Exemption application must be filed every year between January 1<sup>st</sup> and January 31<sup>st</sup>. This is a firm deadline, NO applications will be accepted after January 31<sup>st</sup>. and no reminders will be sent by this office.

\*Applications for this exemption can be found on our website: [www.douglascountyil.gov](http://www.douglascountyil.gov). They are under the Assessor’s Department Forms & Publications; Homestead Exemptions.



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**LEASEHOLD – HOMESTEAD EXEMPTION APPLICATION**

In order to have this property considered for the Homestead Exemption- Leasehold for the 2025 assessment year, the following questions must be answered **completely by the tenant** and any supporting documentation as indicated must be supplied.

**TENANT’S SIGNATURE NOW REQUIRES NOTARIZATION. MUST SHOW ID AND BE SIGNED IN FRONT OF THE NOTARY.**

This form must be filed annually with the Chief County Assessment Office and MUST include a copy of a signed lease(s) covering January 1 of the year applying.

Permanent Index Number (PIN) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Owner Information

Tenant Information

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

City & ZIP: \_\_\_\_\_

City & ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

**TO BE COMPLETED BY LESSEE:**

1. Did you have ownership interest or a leasehold interest I this property as of January 1,2025?  
 YES    NO
2. Did you occupy this property as your principal residence as of January 1, 2025?  
 YES    NO
3. Does your lease specifically state you are liable for the payment of real estate taxes?  
 YES    NO

**YES OR NO: Are you 65 years of age or older and applying for the Senior Homestead Exemption? If YES, please include the Senior Homestead Exemption Application along with a copy of your ID with all leasehold documents.**  
 .....

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 the same is true in substance fact, and that I am subject to penalties for perjury for falsification herein.

\_\_\_\_\_  
Signature of Owner (Notary not required)

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date

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 the same is true in substance fact, and that I am subject to penalties for perjury for falsification herein.

\_\_\_\_\_  
Signature of Taxpayer/Lessee (Tenant)  
\*Signed in front of a Notary\*

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Date

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

\_\_\_\_\_  
Notary Signature

\_\_\_\_\_  
Date

