

# Coles County Supervisor of Assessments Office

Coles County Courthouse  
651 Jackson Avenue, Room 133  
Charleston, IL 61920



## 2024 General Homestead Exemption-Leasehold Application

### **\*\*Application cannot be used as lease or addendum**

#### A. Eligibility for the General Homestead Exemption via a Leasehold Interest:

- Property must be a single-family home occupied as the primary residence by an eligible taxpayer **as of** January 1st of 2024.
- The eligible taxpayer must be liable for paying the 2024 payable 2025 taxes on the property, as evidenced by a written lease that was executed and effective **as of** January 1st, 2024.
- By the terms of the lease, the lessee (tenant) must be responsible for the payment of 100% of the property taxes on this property, in accordance with the terms & conditions of 35 ILCS Section 200/15-175.
- The following paragraph must be included in the lease or addendum:  
**Lessee shall be deemed to be satisfying Lessee's liability for such real estate taxes through the monthly rent payments as set forth herein. Lessee acknowledges that they understand said taxes are being paid by & through Lessee's annual rent, Lessee does not pay said real estate taxes other than through monthly rent.**
- Lease Agreement must be for no less than one year, if after 1 year, the lease goes month to month it must be stated in the lease and the addendum must be completed.
- Lease Agreement or addendum if same Lessee if lease is already on file in the Assessment office, must be filed at the time the exemption is filed.

#### B. Application: A notarized application for this exemption must be **submitted each year.**

**\*\*\*The Supervisor of Assessments Office will no longer be notarizing this exemption unless the Property Owner is present at signing. The tenant signature no longer needs to be notarized.**

#### C. Filing Deadline: **July 1, 2024**

D. 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.

**Parcel Identification Number (PIN):** \_\_\_\_\_

**Owner Name:** \_\_\_\_\_ **Lessee(s) Name:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_ **Property Address:** \_\_\_\_\_

**City, State, ZIP:** \_\_\_\_\_ **City, State, ZIP:** \_\_\_\_\_

**Oath:** I attest that (applicants **must** check all applicable lines)

\_\_\_\_ The above address was leased and occupied by the lessee as a primary residence as of January 1st, 2024.

\_\_\_\_ A copy of the lease agreement or addendum (if lease is already on file) that is in effect as of January 1st, 2024, is attached.

**Owner Signature:** \_\_\_\_\_ **Lessee Signature:** \_\_\_\_\_

**Daytime Phone #** (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_ **Daytime Phone #** (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

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

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Notary Seal