



# COLES COUNTY SUPERVISOR OF ASSESSMENTS

## 2026 General Homestead Exemption Application

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

Phone: (217) 348 – 0508  
Fax: (217) 348 – 7363  
e-Mail: [assessment@co.coles.il.us](mailto:assessment@co.coles.il.us)  
Online: [www.colesco.illinois.gov](http://www.colesco.illinois.gov)

### Section 1: Instructions

- A. Eligibility. To be eligible for the general homestead exemption:
- The property must be a single-family residence.
  - The property must be occupied as the primary residence by the property owner as of January 1, 2026.
  - The property owner must have a legal or equitable interest in the property.
  - The property owner must not have a General Homestead Exemption in another county or state.
  - If a spouse resides in and maintains a separate residence as his/her primary residence as of January 1, 2026, each spouse may only be eligible for a General Homestead Exemption in the amount of 50%.
  - For property being purchased through a contract:
    - The eligible contract buyer must be liable for paying the real estate taxes on the property as evidenced by a written contract that was executed and effective on or before January 1, 2026.
    - The Memorandum of Agreement must be recorded with the Coles County Clerk and Recorder's Office.
    - A copy of the Contract for Deed must be filed with this application.
    - The property owner must direct the real estate tax bill to be mailed directly to the contract buyer.
- B. Application. A one-time application that is automatically renewed annually effective for the entirety of the duration that the property is occupied as the primary residence of the property owner.
- C. Filing Deadline. **July 1, 2026.**
- 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.

### Section 2: Property Identification (Please Print)

Property Index Number (PIN) \_\_\_\_\_ Owner Name(s) \_\_\_\_\_

Property Address \_\_\_\_\_ Contract Buyer(s) \_\_\_\_\_

City \_\_\_\_\_ State IL ZIP \_\_\_\_\_ Date Property was Owned and Occupied \_\_\_\_\_

### Section 3: Oath

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

- ☐ Ownership of the property was obtained on or before January 1, 2026.
- ☐ The property is a single-family residence used as the property owner's primary residence on January 1, 2026.
- ☐ The property owner does not have a General Homestead Exemption in another county or state.

If so, please state the address of the other property: \_\_\_\_\_

- ☐ A spouse resides in and maintains a separate residence as his/her primary residence.

If so, please state their name: \_\_\_\_\_

Residence address: \_\_\_\_\_

- ☐ Is the only interest in the property a contract for deed?

If so, future assessment notices and real estate tax bills will be mailed to the contract buyer at the property address.

Signature of Owner(s): \_\_\_\_\_ Date: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_

Signature of Contract Buyer(s): \_\_\_\_\_ Date: \_\_\_\_\_

Telephone: (\_\_\_\_\_) \_\_\_\_\_