



Coles County Supervisor of Assessments Office
Coles County Courthouse
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Charleston, IL 61920

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2026 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 2026
- The eligible taxpayer must be liable for paying the 2026 payable 2027 taxes on the property, as evidenced by a written lease that was executed and effective as of January 1st, 2026.
- 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 no longer offers notary services.**

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.

Parcel Identification Number (PIN): _____

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, 2026.

____ A copy of the lease agreement or addendum (if lease is already on file) that is in effect as of January 1st, 2026 is attached.

Owner Name: _____

Mailing Address: _____

City, State, Zip: _____

Phone #: _____

Owner Signature: _____

Date: _____

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

Notary Public

Notary Seal

Lessee(s) Name: _____

Property Address: _____

City, State, Zip: _____

Phone #: _____

Lessee Signature : _____

Date: _____

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

Notary Public

Notary Seal