

Mercer County Assessment Office
2018 Application for General Homestead Exemption for
Single-Family Dwellings Subject to a Lease

Section 1: Instructions

- a. Eligibility. To be eligible for the general homestead exemption via a leasehold interest:
 - The property must be a single-family home occupied as the primary residence by an eligible taxpayer as of January 1, 2018.
 - The eligible taxpayer must be liable for paying the 2018 real estate taxes on the property as evidence by a written lease that was executed and effective on or before January 1, 2018; a copy of the lease must be provided.
 - The property owner must direct the property tax bill to be mailed directly to the Lessee.
 - The eligible taxpayer's lease must require that the lessee pay the real estate taxes out of the lessee's own funds; a statement such as "Tenant shall be deemed to be satisfying Tenant's liability for such real estate taxes through the monthly rent payments" is NOT sufficient for this purpose.
- b. Application. Due to the periodic nature of leaseholds, a notarized application for this exemption must be submitted each year. This application must be notarized by a Notary Public.
- c. 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)

Owner Name(s) _____ Parcel No. _____ - _____ - _____ - _____
 Mailing address _____ Lessee/Taxpayer Name(s) _____
 Mailing City, State, ZIP _____ Property Address _____
 Property City, State, ZIP _____

Section 3: Oath. I attest that (applicants must check all applicable boxes)

- The above address was leased and occupied by the lessee as a primary residence as of January 1, 2018
- The owner of record has directed the property tax bill to be mailed directly to the lessee
- As of January 1, 2018, the lessee is liable for the payment of the 2018 real estate taxes from the lessee's own funds
- A copy of the lease or leases that are in effect for the period from January 1, 2018 to December 31, 2018 have been attached

Signature of Owner of Record _____

Telephone # _____

Date _____

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

Notary Seal

I hereby depose and say that I am the taxpayer/Lessee, that I have read this application, that I have personal knowledge of the contents thereof, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Taxpayer/Lessee _____

Telephone # _____

Date _____

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

Notary Seal