



General Homestead Exemption – Leasehold Filing Deadline: December 31, 2025

A fillable form is available on our website: www.kendallcountyil.gov

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, 2025.
 - The eligible taxpayer must be liable for paying the 2025 real estate taxes on the property as evidenced by a written lease that is effective on or before January 1, 2025. A copy of the lease must be provided.
- B. Application. Due to the periodic nature of the leaseholds, a notarized application for this exemption must be submitted each year prior to the filing deadline of Dec. 31st. **Faxed copies will not be accepted. A copy of the application form signed by an Assessment Official will serve as a receipt of the application.**
- 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)

Property Address _____ Parcel # (PIN) _____

Taxes (most recent available): \$ _____ Exemption (Tax) Benefit: \$ _____ Monthly Rent: \$ _____

Owner Name(s) _____ Address: _____

Lessee/Taxpayer Name(s) _____ Address _____

Section 3: Oath The Lessee and Owner attest that:

- The above address was leased and occupied by the lessee as a primary residence as of Jan. 1, 2025.
- The lessee is liable for the payment of the 2025 real estate taxes, payable in 2026.
- No other application for homestead exemption has been or will be filed by the lessee on any real property in Illinois or elsewhere.
- A copy of the lease in effect for the period of Jan. 1, 2025 is attached. *(See minimum lease agreement requirements.)* **Lease copies made by the Assessment Office will be charged a fee of \$0.25 per page.**

YES OR NO: Lessee is 65 years of age or older and is also applying for the Senior Homestead Exemption. Lessee's Birth 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 and fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Owner

Telephone

Date

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

(Notary Signature)

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 Signature)

Notary Seal

Rec'd by (Assessment Official) _____ Date _____ Approved by _____ Date _____



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The following reference from the Illinois Property Tax Code (35 ILCS 200) is applicable to the General Homestead Exemption as it applies to leasehold properties:

Sec. 15-175 (e) General homestead exemption.

(e) The chief county assessment officer may, when considering whether to grant a leasehold exemption under this Section, require the following conditions to be met:

- (1) that a notarized application for the exemption, signed by both the owner and the lessee of the property, must be submitted each year during the application period in effect for the county in which the property is located;
- (2) that a copy of the lease must be filed with the chief county assessment officer by the owner of the property at the time the notarized application is submitted;
- (3) that the lease must expressly state that the lessee is liable for the payment of property taxes; and
- (4) that the lease must include the following language in substantially the following form:

"Lessee shall be liable for the payment of real estate taxes with respect to the residence in accordance with the terms and conditions of 35 ILCS 200/15-175. The permanent real estate index number for the premises is (insert number), and, according to the most recent property tax bill, the current amount of real estate taxes associated with the premises is (insert 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)."

In addition, if there is a change in lessee, or if the lessee vacates the property, then the chief county assessment officer may require the owner of the property to notify the chief county assessment officer of that change.

This subsection (e) does not apply to leasehold interests in property owned by a municipality.

(f) "Homestead property" under this Section includes residential property that is occupied by its owner or owners as his 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 an ownership interest therein, legal or equitable or as a lessee, and on which the person is liable for the payment of property taxes.



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Minimum Lease Agreement Requirements

- ☐ Date of the lease agreement
 - a. Period of time or term the lease agreement is in affect (Lease must be in effect as of Jan. 1 of the applicable tax year and be for a minimum period of one year.)
- ☐ Address of property being leased
- ☐ Name of the owner (Landlord or Lessor) and tenant (Tenant or Lessee)
- ☐ Conveyance of a leasehold interest in the property (for a minimum of a one year)
 - a. A leasehold interest is defined as a claim or right to enjoy exclusive possession and use of the property for a stated definite period, as created by a written lease. Until the end of the lease period, the leaseholder has the right to remain in occupation as an assured tenant paying an agreed rent to the owner.
- ☐ Dollar amount of the monthly rent is required if the taxes paid by the tenant is a part of their monthly rent to the landlord.
- ☐ Lease must expressly state that the Tenant is liable for payment of the real estate taxes
- ☐ Receipt of Agreement. Lease must be signed by both the Landlord and the Tenant

Sample language:

The following sample language is for informational purposes only and not intended to be construed as legal advice. Kendall County does not endorse this language and is not responsible for the use or misuse of this sample language. Rather, this is merely offered as an example. There are numerous issues, considerations, and elements that should be considered when developing and/or signing a lease agreement. Landlords and Tenants are strongly encouraged to seek the assistance of legal counsel prior to entering into any lease agreement.

This Lease Agreement is made and entered into this _____ day of _____, 20____ by and between _____ (hereinafter referred to as the "Landlord") and _____ (hereinafter referred to as the "Tenant"). For and in consideration of the covenants and obligations contained herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

PROPERTY. Landlord owns certain real property and improvements located at _____ (hereinafter referred to as the Premises). Landlord desires to lease the Premises to Tenant upon the terms and conditions contained herein. Tenant desires to lease the Premises from Landlord on the terms and conditions as contained herein.

TERM. Landlord leases to Tenant and Tenant leases from Landlord the above-mentioned property for a term beginning on _____ (Date) and ending at 12:00 midnight on _____ (ending date). (minimum of one-year term)

QUIET ENJOYMENT. Tenant, upon payment of all of the sums referred to herein as being payable by Tenant and Tenant's performance of all Tenant's agreements contained herein and Tenant's observance of all rules and regulations, shall and may peacefully and quietly have, hold and enjoy said Premises for the term hereof.

RENT. Tenant shall pay to the Landlord the sum of \$_____ per month as Rent for the Term of the Agreement.



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REAL ESTATE TAXES. *The Tenant is responsible for paying the annual real estate tax bill. (Option 1)*

Or alternatively:

REAL ESTATE TAXES. *The Tenant is responsible for paying the real estate taxes. The Tenant shall be deemed to be satisfying the Tenant's liability for the payment of the real estate taxes with the monthly rent payments as set forth herein. (Option 2)*

Additional optional language to extend the lease beyond one year term:

TENANT'S HOLD OVER. *Upon the expiration of the lease, this agreement is automatically renewed for subsequent annual terms unless either party gives a written notice of the intention to terminate at least 30-days prior to the expiration. Said renewal will be subject to all of the terms and conditions hereof.*

RECEIPT OF AGREEMENT. *The undersigned landlord and tenant have read and understand, and hereby acknowledge receipt of this Lease Agreement.*

Tenant's Signature _____ Date: _____

Landlord's Signature _____ Date: _____