

2021 APPLICATION AND AFFIDAVIT FOR THE SENIOR CITIZENS ASSESSMENT FREEZE HOMESTEAD EXEMPTION

File this form with the DuPage County Supervisor of Assessments
421 N. County Farm Road, Wheaton, Illinois 60187

Part 1: Complete the following information.

For the 2021 real estate tax year (taxes payable in 2022)

REQUIRES A 2020 HOUSEHOLD INCOME OF \$65,000 OR LESS

**FILING DEADLINE IS
OCTOBER 1ST, 2021**

Last Name of Applicant _____ (please print) First Name and Initial _____

Mailing Address _____ (please print)

City _____ (please print) State _____ Zip Code _____

Phone Number (_____) _____ — _____

Social Security No. _____ *NOT REQUIRED*

Age _____ Date of Birth _____ / _____ / _____
Month Day Year

E-mail address _____
(optional)

1. You are applying for the Senior Citizens Assessment Freeze Homestead Exemption for property located at:

_____ DuPage County, Illinois

Street Address _____ (please print) City _____

2. Permanent Parcel Number: _____
(10 digit property identifier found on your most recent real estate tax bill)

3. Have you previously received a Senior Citizens Assessment Freeze Homestead Exemption? Yes No

4. If your spouse maintains a separate residence has he or she applied for this exemption? Yes No N/A

Part 2: Complete the affidavit.

Sworn under oath, you state that:

1. On January 1, 2020, and January 1, 2021 the property described in Part 1, line 2, was improved with a permanent structure which was;

- ◆ occupied as your current principal place of residence; **or**
- ◆ a residence on which you had previously received the exemption before becoming a resident of a licensed facility under the Asst. Living and Shared Housing Act, Nursing Home Care Act, ID/DD Community Care or Specialized Mental Health Rehab Act of 2013 or is occupied as the principal residence of your spouse.

2. On January 1, 2020, and January 1, 2021, you;

- ◆ were the owner of record for the above described property, **or**
- ◆ had a legal or equitable interest in the property by written instrument, **or**
- ◆ had a leasehold interest in the property that was used as a single family residence.

3. You are or will be 65 years of age or older in 2021 calendar year or your spouse, who died in 2021 would have been 65 years of age or older . If your spouse died in 2021 fill in the following.

- ◆ The name of your spouse was _____
Last Name _____ (please print) First Name and Initial _____
- ◆ The date of birth of your deceased spouse was _____ / _____ / _____
Month Day Year
- ◆ The date of death of your deceased spouse was _____ / _____ / _____
Month Day Year

4. You are liable for paying real estate taxes on the property described in Part 1, Line 2.

(continued on page 2)

5. You have not applied for the Senior Citizens Assessment Freeze Homestead Exemption for any other property for the 2021 real estate tax year.
6. The total household income for 2020 is shown in Part 3, Line 13, and is \$65,000 or less.
7. On January 1, 2021 in addition to myself, the following individuals used the property listed for their principal place of residence. I am listing my spouse below since he or she used the property as his or her principal dwelling place on January 1, 2021. Attach an additional sheet if necessary.

_____	Age _____	Social Security No. <u>NOT REQUIRED</u>
Last Name (please print) First Name and Initial		
_____	Age _____	Social Security No. <u>NOT REQUIRED</u>
Last Name (please print) First Name and Initial		
_____	Age _____	Social Security No. <u>NOT REQUIRED</u>
Last Name (please print) First Name and Initial		

8. On January 1, 2021, you were: (check one) Single Married Divorced Separated Widowed
 If married the name of your spouse is:

Age _____ Date of Birth _____ / _____ / _____
 Last Name (please print) First Name and Initial Month Day Year

The address of your spouse if different than the property address listed is:

Address (please print) City (please print) State Zip Code

Part 3: Complete the 2020 income information for the ENTIRE household.

You must include the income of the ENTIRE HOUSEHOLD on each line.

- | | |
|---|-----------|
| 1. Social Security and SSI benefits. (Include Medicare deductions) (From SSA Form 1099 Box 3) (Household Total) | 1. _____ |
| 2. Railroad benefits. (Include Medicare deductions) (Household Total) | 2. _____ |
| 3. Civil Service benefits. (Household Total) | 3. _____ |
| 4. Annuities, Pensions and I.R.A. benefits. (Household Total) See the instructions for line 4 on page 4 | 4. _____ |
| 5. Human Services and other governmental cash public assistance benefits. (Household Total) | 5. _____ |
| 6. Wages, salaries, and tips. (Household Total) | 6. _____ |
| 7. Interest and dividends received. (Household Total) | 7. _____ |
| 8. Net rental, farm, and business income or (loss). (Household Total) | 8. _____ |
| 9. Net capital gain or (loss). (Attach U.S. Form 1040 & Schedule "D") (Household Total) | 9. _____ |
| 10. Other income or (loss). (Household Total) | 10. _____ |
| 11. Add Lines 1 through 10. | 11. _____ |
| 12. Subtractions. (see the instructions for Line 12 on Page 4 for list of items you may subtract) | 12. _____ |

NOTE: A copy of U.S. Form 1040 is required for subtractions to be allowed.

13. Subtract Line 12 from Line 11 and write the result. This is your total household income for 2020. If Line 13 is greater than \$65,000 **STOP**. You do not qualify for this exemption. 13. _____

NOTE: The DuPage County Supervisor of Assessments may conduct an audit to verify that the taxpayer is eligible to receive this exemption.

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this affidavit is true, correct and complete.

_____/_____/_____
 Signature of applicant Month Day Year

GENERAL INFORMATION

What is the Senior Citizens Assessment Freeze Homestead Exemption (SCAFHE)?

The Senior Citizens Assessment Freeze Homestead Exemption (35 ILCS 200/15-172) allows a qualified senior citizen to make an application which would freeze the equalized assessed value (EAV) of his or her property at the base year amount and prevent any increase due to inflation. The base year generally is the year prior to the year you first qualify and apply for the exemption.

The assessment freeze exemption does not freeze the amount of your property tax bill, which will still increase if the tax rate increases. Your assessment and tax bill may also increase if you add improvements to your home. However, if the equalized assessed value of your home decreases in the future, you will benefit from any reduction.

Note: Taxable year is the year preceding the year in which the property taxes are billed.

Who is eligible?

To qualify for the Senior Citizens Assessment Freeze Homestead Exemption you must;

- be 65 years of age or older in 2021, and
- have a total household income of no more than \$65,000 in the 2020 calendar year.

In addition, on January 1, 2021, you must:

- have used the property as your principal place of residence,
- have owned the property, or have had legal or equitable interest in the property, by written instrument, or have had a leasehold interest in a single-family residence, and
- be liable for the payment of property taxes.

Note: If this is the first time you are applying for this exemption, you also must meet the last three eligibility requirements listed above for 2020.

If your spouse died in 2021 and would have qualified for the exemption in 2021 and you meet all of the requirements except the age requirement, you may be eligible for this exemption in 2021 and possibly 2020.

If you previously received this homestead exemption and now reside in a nursing home, assisted or shared living or mental health facility **and** if your property is occupied by your spouse or is not occupied, you may be eligible if the other requirements are met.

Residents of cooperative apartment buildings or cooperative life-care facilities may qualify for this exemption if they are liable for the payment of the property taxes on their residence and meet the other requirements.

Note: You do not qualify for this exemption if your property is assessed under the mobile home privilege tax.

What if I have a net operating loss or capital loss carryover from a previous year?

You cannot include any carryover of net operating loss or capital loss from a previous year. You can include only a net operating loss or capital loss that occurred in 2020.

What is a household?

A household means the applicant, the applicant's spouse, and all persons who use the residence of the applicant as their principal dwelling place on January 1, 2021.

What is included in household income?

Some examples of income that must be included in your household income; (for specific income questions, see Part 3 on Page 4)

- Alimony or maintenance received
- Annuities and other pensions
- Black lung benefits
- Business income
- Capital gains
- Cash assistance from Illinois Human Services and other governmental cash public assistance
- Cash winnings from such sources as raffles and lotteries
- Civil Service benefits
- Damages awarded in a lawsuit for nonphysical injury or sickness
- Dividends
- Farm income
- Income tax refund (only if you received Form 1099 G)
- Interest
- Interest on life insurance policies
- Long term care insurance (federally taxable portion only)
- Lump sum Social Security payments
- Miscellaneous income from rummage sales, recycling aluminum, baby sitting, etc.
- Military retirement pay based on age or length of service
- Monthly insurance benefits
- Pension and IRA* benefits
- Railroad Retirement benefits (including Medicare deductions)
- Rental income
- Social Security income (including Medicare deductions)
- Supplemental Security Income (S.S.I.) benefits
- Unemployment compensation
- Wages, salaries, and tips
- Worker's Compensation Act income
- Worker's Occupational Diseases Act income

*See the specific instructions for Line 4 on Page 4.

What is not included in household income?

Some examples of income that should not be included in your household income; (for specific income questions, see Part 3 on Page 4)

- Cash gifts
- Child support payments
- Damages awarded from a lawsuit for physical injury or sickness
- Energy Assistance payments
- Federal income tax refunds
- Lump sums from inheritances
- Lump sums from insurance policies
- Money borrowed against a life insurance policy or from any financial institution
- Reverse mortgage payments
- Spousal impoverishment payments
- Stipends from the Foster Parent and Foster Grandparent programs
- Veterans' benefits
- IRA's "rolled over" into other retirement accounts, unless "rolled over" into a Roth IRA
- COBRA Subsidy Payments

Will my information remain confidential?

All facts and information received from your application is confidential and may be used only for official purposes.

Note: Additional documentation such as birth certificates, tax returns, etc., may be required by the Supervisor of Assessments to verify the information in this application.

When must I file?

If you are eligible for this exemption, you should file this form with the Supervisor of Assessments by **October 1, 2021**. This form must be filed every year to continue to receive the exemption. The eligibility requirements listed under "Who is eligible" must be met each year.

DuPage County Supervisor of Assessments
421 N. County Farm Road, Wheaton, Illinois 60187
(630) 407-5858

STEP-BY-STEP INSTRUCTIONS

Part 1: Complete the following information.

Type or print your name, address, date of birth, and phone number.

Lines 1 through 4 - Follow the instructions on the form.

Part 2: Complete the affidavit.

Lines 1 through 6 - Read the affidavit carefully. The statements listed must apply.

Line 7 - Write the names of the individuals, in addition to yourself, who used the property for their principal residence on January 1, 2021. Attach an additional sheet if necessary.

Line 8 - Follow the instructions on the form. If married and your spouse does not reside on the property that is listed, be sure to write his or her address.

Part 3: Complete the 2020 income information for the entire household.

"Income" for this exemption (320 ILCS 25/3.07) means 2020 federal adjusted gross income, **plus** certain items subtracted from or not included in your federal adjusted gross income. These include tax-exempt interest, dividends, annuities, net operating loss carryovers, capital loss carryovers, and Social Security benefits. Income also includes public assistance payments from a governmental agency, Supplemental Security income, and certain taxes paid. This form provides federal return line references and reporting statement references, whenever possible.

The amount written on each line must include your 2020 income and the income of **all** the individuals living in the household.

Line 1 - Social Security and Supplemental Security Income (SSI) benefits

Write the total amount of any retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration. (Shown in box 3 of Form SSA-1099 or use box 5 only if there is a reduction of benefits.) You must also include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses.

Note: The amount deducted for Medicare is already included in the amount in box 3 of Form SSA-1099.

Line 2 - Railroad benefits

Write the total amount of any retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act. (Shown on Forms SSA-1099 and RRB-1099.)

Line 3 - Civil Service benefits

Write the total amount of any retirement, disability, or survivor's benefits the entire household received under any Civil Service retirement plan. (Shown on Form 1099-R.)

Line 4 - Other pensions and annuity benefits

Write the total amount of income the entire household received from any annuity, endowment, life insurance contract, or similar contract or agreement. (Shown on Form 1099-R.)

Include only the federally taxable portion of pensions, IRA's, and IRA's converted to Roth IRA's. (Shown on U.S. Form 1040, Line 4b & 5b. IRA's are not taxable when "rolled over," unless "rolled over" into a Roth IRA.

Line 5 - Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member's Human Services case number are the same as any of those in the following list, you must include the total amount of any of these benefits on Line 5.

- 01 - Aged
- 02 - Blind
- 03 - Disabled
- 04 and 06 Temporary Assistance to Needy Families (TANF)
- 07 - General Assistance

To determine the total amount of the household benefits, multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during this period.

Food stamps and medical assistance anyone in the household may have received are not considered income and should not be added to your total income.

Line 6 - Wages, salaries, and tips earned from work

Write the total amount of wages, salaries, and tips from work, for every household member. (Shown in box 1 of Form W-2.)

Line 7 - Interest and dividends received

Write the total amount of all interest and dividends the entire household received from all sources, including any government sources. (Shown on Forms 1099-INT, 1099-OID, and 1099-DIV.) **You must include both taxable and nontaxable amounts.**

Line 8 - Net rental, farm, and business income or (loss)

Write the total amount of any net income or loss from rental, farm, business sources, *etc.*, the entire household received, as allowed on U.S. 1040. **Do not** include any net operating loss (NOL) carryover allowed in figuring income.

Line 9 - Net capital gain or (loss)

Write the total amount of any taxable capital gain or loss the entire household received in 2020, as allowed on U.S. 1040 line 7 and Schedule 1, line 4. **Do not** include any capital loss carryover in figuring income.

Line 10 - Other income or (loss)

Write the total amount of any other income or loss not included in lines 1 through 9, that is included in federal adjusted gross income, such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties, *etc.* **Do not** include any net operating loss (NOL) carryover in figuring income.

Line 11 - Add Lines 1 through 10.

Line 12 - Subtractions

You may **only** subtract the following adjustments, as allowed on U.S. 1040 Schedule 1, line 22.

- Archer MSA deduction
- IRA deductions
- Moving expenses
- Alimony or maintenance paid
- Student Loan Interest
- Educator expenses
- Tuition & fees deduction
- Jury duty pay you gave to your employer
- Self-employed SEP, SIMPLE, and qualified plans
- Penalty on early withdrawal of savings
- Self-employed health insurance deduction
- Deductible part of self-employment tax
- Health savings account deduction
- Domestic production activities deduction

Line 13 - Total household income.

Subtract Line 12 from Line 11. If this amount is greater than \$65,000, **do not file this application.** You do not qualify for this exemption.