

2019 SENIOR ASSESSMENT FREEZE APPLICATION PTAX-340

If your total household income is greater than **\$65,000**, you do NOT QUALIFY for the Senior Freeze Exemption.

Complete instructions for this form are available at assessor.wincoil.us

Please complete the form, sign and return it to the Supervisor of Assessments Office .

Indicate any changes here:

_____ Parcel Identification Number (PIN) _____

NAME: _____

ADDRESS: _____ Date of Birth: ____/____/____

CITY _____ ST _____ ZIP _____

Daytime Phone Number _____ Email Address _____

Spouse's date of birth _____ Spouse's date of death _____

Property Address: _____

if married, spouse's name: _____

Marital Status as of 01/01/2019 (check one):

- Single, Widowed or Divorced
- Married and living together
- Married, but not living together

I hereby state that:

- The property known as PIN: _____ was my principal residence on January 1, 2018 and January 1, 2019.
- On January 1, 2018 and January 1, 2019, I either: **a.** was the owner of record for the above described property, or **b.** had a legal or equitable interest in the property or, **c.** had a leasehold interest in the single family property.
- I was liable for paying 2018 property taxes and will be liable for paying 2019 property taxes on the property described.
- I have not applied for a Senior Freeze Exemption on any other property for 2019.

Complete the 2018 Income information for the entire household:

1.	Social Security Benefits (GROSS), SSI Benefits. Include Medicare deductions (household total)	1.
2.	Railroad Benefits. Include Medicare deductions in this total (household total)	2.
3.	Civil Service benefits (household total)	3.
4.	Annuities, federally taxable pensions, IRA benefits, retirement plan distributions (household total)	4.
5.	Human Services and other governmental cash public assistance benefits (household total)	5.
6.	Wages, salaries, and tips from work (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) (household total)	9.
10.	Other income or (loss) (household total)	10.
11.	Add lines 1 through 10	11.
12.	Certain subtractions – You may only subtract the adjustments to income reported on U.S. 1040, Line 36 or U.S. 1040A, Line 20	Write subtraction amounts on line 12a and 12b. Write Result on line 12 below.
	Subtraction Item	Amount
12a		
12b		
13.	Subtract Line 12 from Line 11 and write the result. This is your total household income for 2018. If this line is greater than \$65,000 , STOP . You do not qualify for this exemption.	13.

The CCAO may conduct an audit to verify 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.

X _____ Date _____
Signature of Applicant

**SENIOR CITIZENS MUST SIGN AND RETURN THIS FORM BY JULY 1, 2019 to:
Winnebago County Supervisor of Assessments, 404 Elm St. Rm. 301, Rockford, IL 61101 Phone (815) 319-4460**

PTAX-340 General Information – What is the Senior Citizen Assessment Freeze Homestead Exemption (SCAFHE)?

The senior citizens assessment freeze homestead exemption (35 ILCS 200/15-172) allows you as a qualified senior citizen to have your home's equalized assessed value (EAV) "frozen" at a base year value and prevent any increase due to inflation. The base year generally is the year before the year you first qualify and apply for the exemption. For example, if you first qualify and apply in 2019, your property's EAV will be "frozen" at the 2018 EAV. Freezing your property's EAV does not mean that your property taxes will not increase, other factors also affect your tax bill. For example, your tax bill could increase if the tax rate, which is based on the amount of revenues taxing districts request, increases. Your EAV and tax bill may also increase if you add improvements to your home. However, if your home's EAV decreases in the future, you may not benefit from any reduction. If you have any questions, please contact our office for information.

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

Who is eligible? The senior citizen's assessment freeze homestead exemption qualifications for the 2019 tax year (for the property taxes you will pay in 2020), are listed below:

1. You will be 65 or older during 2019.
2. Your **total household** income in 2018 was **\$65,000** or less
3. On January 1, 2018 and January 1, 2019, you: A. used the property as your principal place of residence. B. owned the property, or had a legal or equitable interest in the property by a written instrument, or had a leasehold interest in the property used as a single family residence, and C. were liable for the payment of property taxes.

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

Surviving spouse If your spouse died in 2019 and would have met all of the qualifications, you are eligible for this exemption for 2019 (and possibly 2018), (even if you were not 65 or older during 2018).

Residents in a health facility If you are a resident of a facility licensed under the Assisted Living and Shared Housing Act, Nursing Home Care Act, ID/DD (intellectually disabled/developmentally disabled) Community Care Act, or Specialized Mental Health Rehabilitation Act of 2013, **and** you meet all other requirements, **and** have received this exemption previously, **and** your property is either unoccupied or is occupied by your spouse, you qualify for this exemption, even if you did not use the property as your principal place of residence on January 1, 2019.

Residents of cooperatives If you are a resident of a cooperative apartment building or cooperative life-care facility, you qualify for this exemption if you are liable for the payment of property taxes on your residence and meet the other eligibility requirements.

What is a household? A household means you, your spouse, and all other persons who use the residence of the applicant as their principal dwelling place on January 1, 2019.

What is included in household income? Household income includes your income, your spouse's income, (unless divorced) and the income of **all** individuals living in the household. Some examples of income that must be included in your household income: Alimony or maintenance received, Annuity benefits, Black Lung benefits, Business income, Capital gains, Cash assistance from Illinois Department of 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 (for example, age discrimination) or injury to reputation, Dividends, Farm income, Illinois Income Tax refund (only if you received Form 1099-G), Interest, Interest received on life insurance policies, Lump sum Social Security payments, Long term care insurance (federally taxable portion only), Miscellaneous income from rummage sales, recycling aluminum, or babysitting, Military retirement pay based on age or length of service, monthly insurance benefits, pension and IRA benefits (only the federally taxable portion), Railroad Retirement benefits (including Medicare deductions), Rental income, Social Security income (including Medicare deductions), Supplemental Security Income (SSI) benefits, Unemployment compensation, Wages, salaries and tips from work, Workers' Compensation Act income and Workers' Occupational Disease Act income.

What is not included in household income? Some examples of income that are not included in household income: COBRA subsidy payment, Alimony paid, cash gifts, child support payments, Damages awarded from a lawsuit for a physical injury or sickness, Energy Assistance payments, Federal income tax refunds, IRAs "rolled over" into other retirement accounts – unless "rolled over" into a Roth IRA, 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 and Veterans' disability benefits.

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 2018.

Will my information remain confidential? All information received from your application is confidential and may be used only for official purposes.

When must I file? This form must be filed with the Supervisor of Assessments office by **July 1, 2019**. You must file Form PTAX-340 every year to continue to receive the exemption. The eligibility requirements listed under "Who is eligible" must be met every year. Note: Additional documentation (i.e. birth certificates, tax returns, etc.) may be required by the chief county assessment officer to verify the information in this application.

What if I need additional assistance? If you have questions about this form, have unusual circumstances that require clarification or further explanation please contact the Supervisor of Assessments office at **815-319-4460**.