

Senior Citizens Assessment Freeze Homestead ("Senior Freeze") Exemption Application Instructions

The amounts written on each line **must** include your income tax year 2018 income and the income of all individuals who used the property as a principal residence in 2019.

Line 1 — Social Security and SSI benefits
Write the **total gross** amount of any retirement, disability or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration. 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.

Line 2 — Railroad Retirement benefits
Write the total amount of any retirement, disability or survivor's benefits the entire household received under the Railroad Retirement Act.

Line 3 — Civil Service benefits
Write the total amount of any retirement, disability or survivor's benefits the total household received under any Civil Service retirement plan.

Line 4 — Other pensions and annuity benefits Write the **total adjusted** amount of income the entire household received from any annuity, endowment, life insurance contract or similar contract or agreement. IRAs are not taxable when "rolled over" unless "rolled over" into a Roth IRA. Include only the federally taxable portion of pensions.

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 on Line 5 the total amount of any of these benefits.

- 01 aged
- 02 blind
- 03 disabled
- 04 temporary assistance to needy families
- 06 temporary assistance to needy families
- 07 general assistance

Line 6 — Wages, salaries and tips from work
Write the total amount of wages, salaries and tips, from work for every household member.

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. 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 business, rental, and farm sources which the entire household received, as allowed on U.S. 1040, Schedule 1, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover 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 2018, as allowed on U.S. 1040, Schedule 1, Lines 13 and 14. You **cannot** use any net 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. You **cannot** use 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 to income totaled on U.S. 1040, Schedule 1, Line 36.

- IRA deduction
- Educator expenses
- moving expenses for members of Armed Forces
- alimony or maintenance paid activities deduction
- health savings account deduction
- student loan interest deduction
- deductible part of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings

Line 13 — Total household income
Subtract Line 12 from Line 11. If this amount is **greater than \$65,000**, you do not qualify for this Senior Assessment Freeze exemption. However, you may still qualify for the Senior Homeowner Exemption.

Thank you for your time and attention. Please know the Cook County Assessor's Office will answer any questions you have at any time.

"SENIOR FREEZE" EXEMPTION RENEWAL FOR TAX YEAR 2019



() - Daytime phone number

Senior Citizens Assessment Freeze Homestead Exemption: Income Verification

To be eligible for this exemption, the household (applicant, applicant's spouse, and all persons using the property as their principal residence as of January 1, 2019) must have had a combined income of \$65,000 or less for calendar year 2018. Please use this worksheet to determine your eligibility.

Note: Additional mandatory requirements for this exemption are listed on the other side of this form.

1	Social Security, SSI benefits. Include Medicare deductions. (Household total)	
2	Railroad Retirement benefits. Include Medicare deductions. (Household total)	
3	Civil Service benefits. (Household total)	
4	Annuities, and federally taxable pensions and retirement plan distributions. (Household total)	
5	Human Services and other governmental cash public assistance benefits. (Household total)	
6	Wages, salaries, and tips from work. (Household total)	
7	Interest and dividends received. (Household total)	
8	Net rental, farm, and business income (or loss). (Household total. See Instructions for Line 8.).....	
9	Net capital gain (or loss). (Household total. See Instructions for Line 9.).....	
10	Other income (or loss). (Household total. See Instructions for Line 10.).....	

11	Subtotal: Add Lines 1 through 11.....	
12	Certain subtractions. (Household total) You may subtract only the reported adjustments to income income from U.S. 1040, Schedule 1, Line 36.....	
13	Total Household Income: Subtract Line 12 from Line 11.....	\$

If Line 13 is MORE THAN \$65,000, this property does not qualify for this exemption.

No action is needed.

If Line 13 is \$65,000 OR LESS, this property may qualify for this exemption.

TURN PAGE TO CONTINUE

To qualify for the Senior Citizens Assessment Freeze Homestead Exemption for Tax Year 2019, the applicant must meet ALL of the following requirements.

- ☒ Please place a checkmark in the boxes that apply to you.
- ☐ I was born in **1954** or earlier. Write your date of birth: / /
Month Day Year
- ☐ The household income of the property's residents as of January 1, 2019 did not exceed \$65,000 in calendar year 2018
- ☐ On **January 1, 2018** and **January 1, 2019**, this property was my principal place of residence and I owned the property (or had a legal, equitable, or leasehold interest in the property.)
- ☐ I am liable for the **payment of property taxes** for tax years 2018 and 2019.
- ☐ I have not applied for this exemption on another property for tax year 2019.

REQUIRED: Attestation and Signature

☐ I declare under penalty of perjury that this application and any supporting documentation submitted therewith is true to the best of my knowledge. I acknowledge that signing a fraudulent application for this exemption is perjury as defined in Section 32-2 of the Illinois Criminal Code of 2012.

Please note: this application is subject to audit by the Cook County Assessor's Office.

Applicant's Name: Applicant's Signature:

Date: / / *Optional:* Last 4 digits of Social Security Number
Month Day Year

Address of spouse, if living separately:

If your name has changed:

- Individuals using documents indicating a different name must demonstrate a connection to their current name by including a **copy** of a marriage certificate, divorce decree, or other name change document.



COOK COUNTY ASSESSOR
FRITZ KAEGI



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Dear Senior,

The Cook County Assessor's Office administers exemptions that result in **property tax savings**. This property received the Homeowner Exemption, the Senior Exemption, and the Senior Citizens Assessment Freeze Homestead ("Senior Freeze") Exemption for the 2018 tax year, billed in 2019.

For the 2019 tax year, Assessor Kaegi is pleased to implement **automatic renewals** of two exemptions.

- ☒ **Homeowner Exemption:** This is renewed automatically. You do not need to return this form.
- ☒ **Senior Exemption:** This is renewed automatically. You do not need to return this form.

Savings will be applied to the second installment of your 2019 tax bill, mailed in summer 2020.

- ☐ **Senior Freeze Exemption:** In accordance with state law, this exemption must be applied for each year.

To qualify for the Senior Freeze Exemption in 2019, the applicant must:

- have been born in or before 1954,
- have a total annual *household* gross income of \$65,000 or less for income tax year 2018,
- have occupied the home as a *primary place* of residence on January 1, 2018 and January 1, 2019,
- be legally responsible for the home's property taxes in both 2018 and 2019.

To renew your Senior Freeze Exemption for tax year 2019, you **must** complete this application and mail it using the enclosed envelope by **February 13, 2020**.

Please note that the Senior Freeze Exemption freezes a home's Equalized Assessed Value. Because it does not freeze the local tax rate, it does not freeze a property's tax bill.

In addition to the exemptions referenced above, there are also exemptions for persons with disabilities, veterans with service-connected disabilities, and returning veterans. Application forms for such additional exemptions are available on the Assessor's website and in each of our offices.

Our office is committed to using data and technology to improve taxpayer services. We are here to assist you to ensure you receive all property tax exemptions to which you are legally entitled. You can learn more about all available property tax exemptions at www.cookcountyassessor.com/ exemptions, or by calling our office at (312) 443-7550 for help in English, Español, and Polskim.

We look forward to continuing our work for you and all of Cook County.

Sincerely,

Fritz Kaegi
Cook County Assessor

For help in ENGLISH, ESPAÑOL, & POLSKIM,
please call our office: **(312) 443-7550**

To renew the property tax savings
from your Senior Citizens Assessment Freeze Homestead
("Senior Freeze") Exemption, please mail your completed renewal
in the enclosed return envelope by **February 13, 2020**.