

# INFORMATION FROM THE CLINTON COUNTY ASSESSMENT OFFICE

Phone # 618-594-6610

## EXEMPTIONS

Starting tax year 2004

**GENERAL HOMESTEAD EXEMPTION:** is given to owner-occupied residential property, the exemption has a maximum reduction of \$5,000 in assessed valuation. Make sure this exemption appears on your tax bill if this is your permanent residence. Beginning tax year 2008 this exemption increases to \$5,500, then in tax year 2009 this exemption increases to \$6,000.

**SENIOR CITIZEN HOMESTEAD EXEMPTION:** is for anyone 65 years old by December 31st of the taxing year or older and is the owner of record, responsible for the payment of taxes and occupies the property. This results in a \$3,500 reduction in assessed valuation (beginning 2006 tax year). The Senior Citizen must come into the office and apply for this exemption. A renewal is sent out each year in January for this exemption. Beginning tax year 2008 this exemption increases to \$4,000. Beginning tax year 2013 this exemption increases to \$5,000.

**SENIOR CITIZEN ASSESSMENT FREEZE HOMESTEAD EXEMPTION:** is for anyone 65 years old by December 31st of the taxing year or older and is the owner of record, responsible for the payment of taxes and occupies the property. The **total household income** is less than \$65,000 (beginning 2018 tax year using 2017 income); . This exemption must be filed in the office by **July 1st** and must be renewed each year. A renewal form is sent out at the beginning of January. Our office can assist you in completing this form if needed. If assistance is needed, we ask that you bring all income information into our office.

**HOMESTEAD IMPROVEMENT EXEMPTION:** is an exemption for owner-occupied residential property which has been improved with a new structure, such as: deck, garage, and porch or room addition. This exemption must be applied for in our office. This will exempt the improvement for four (4) years from the date of completion. This exemption is limited to \$75,000 per year in fair cash value or \$25,000 in assessed value.

**DISABLED VETERANS:** is for a *Specially Adapted House* owned and used by a disabled veteran. Property may be exempt up to an assessed value of \$100,000. This exemption must be certified by the Illinois Department of Veteran's Affairs. For additional information, contact the ILLINOIS DEPARTMENT OF VETERAN'S AFFAIRS, P. O. BOX 19432, SPRINGFIELD, IL 62794-9432, ATTN: MANAGER/STATE GRANTS. (SPRINGFIELD OFFICE #217-782-6641) (SALEM OFFICE PHONE # 548-9680)

**RETURNING VETERANS' HOMESTEAD EXEMPTION (35 ILCS 200/15-167)** provides a \$5,000 reduction on a veteran's principal residence for two consecutive assessment (tax) years, the tax year and the following year that the veteran returns from active duty in an armed conflict involving the armed forces of the United States. To receive this exemption, the veteran must file an application upon their return home.

**DISABLED PERSONS' HOMESTEAD EXEMPTION (35 ILCS 200/15-168)** provides a \$2,000 reduction on a property's EAV to a qualifying property owned by a person who is 100% disabled. A disabled person must file an annual application by July 1<sup>st</sup> of each year to continue to receive this exemption.

**DISABLED VETERANS' STANDARD HOMESTEAD EXEMPTION (35 ILCS 200/15-169)** provides a reduction in a property's EAV to a qualifying property owned by a veteran with a service-connected disability certified by the U. S. Department of Veterans' Affairs. For a veteran with a service-connected disability of at least 30% but less than 50% a \$2,500 homestead exemption is available; for a veteran with a service-connected disability of at least 50 but less than 70% a \$5,000 homestead exemption is available; for a veteran with a service-connected disability of 70% or more then the veteran is exempt from real estate taxes on the residential property up to an EAV of \$250,000. A disabled veteran must file an annual application by July 1<sup>st</sup> of each year to continue to receive this exemption. Beginning with taxable year 2007 an unmarried surviving spouse of a disabled veteran can continue receiving the exemption on their primary residence, provided the disabled veteran had previously been granted the exemption. Beginning 2015, an un-remarried surviving spouse if a veteran killed in the line of duty is exempt from real estate taxes on their residential property up to an EAV of \$250,000. A disabled veteran must file an annual application by July 1<sup>st</sup> of each year