



Whiteside County Board
Resolution #5
RE: Leasehold Interest in Property for
Purposes of Obtaining Homestead Exemption

WHEREAS, the Illinois Property Tax Code provides for a Homestead Exemption,
(see 35 ILCS 200/15-175)

WHEREAS, the above listed code section provides for said exemption to qualified citizens who, as evidenced by a written instrument, have a legal or equitable interest or leasehold interest in real property that is improved with a permanent structure that is occupied as a single family residence by the applicant.

NOW, THEREFORE, BE IT RESOLVED that effective January 1, 2012, any person who seeks, applies for or receives a Homestead Exemption based on a legal or equitable interest or leasehold interest in the real property for which the exemption is sought must provide the following in order to receive the applicable exemption for the current tax year.

1. A tenant has to be occupying the residence as of January 1, to qualify for the Tenant Homestead Exemption. If the property is vacant as of January 1, the Tenant Homestead Exemption does not apply.
2. A copy of the lease that is in force must be on file in the Supervisor of Assessments Office.
3. Both the owner and the lessee must have their signatures notarized on the Annual Renewal Application Affidavit Tenant Homestead Exemption form.
4. A change of Tenant Name form must be signed by the landlord and the lessee, directing the tax bill to be put in the lessee's name and to be mailed to the lessee.
5. In the case of a change in the lessee, the owner of the property must notify the Supervisor of Assessments Office within 30 days, with the new lessee's name and a new Tenant Homestead Application Affidavit with a copy of the new lease agreement. Failure to do so will result in the loss of the homestead exemption for that year.
6. If the property remains vacant after the 30 days from the lessee moving out, the owner of the property shall notify the Supervisor of Assessments. The tax bill will be put back in the owner's name until a new Tenant

Homestead Application form is placed on file with the Supervisor of Assessments office. Failure to do so will result in the loss of the homestead exemption for that year.

7. The Annual Tenant Homestead Application Affidavit must be applied for each year by July 1. Failure to do so will result in the loss of the homestead exemption.
8. The lease must state that the tenant is liable for the payment of the property taxes by stating that "X" amount of dollars goes for the monthly rent and "X" amount of dollars goes for the real estate taxes or providing proof of payment of taxes by the lessee.
9. A courtesy copy of the tax bill will be mailed to the owner of the property.

Done in open meeting, this 15th day of November 2011

Tony Arduini, County Board Chairman