



WILL COUNTY SUPERVISOR OF ASSESSMENTS

**Will County Office Building
302 N. Chicago Street, Joliet, IL 60432**

**Dale D. Butalla, CIAO-M
Supervisor of Assessments**

**Office: (815) 740-4648
Website: www.willcountysoa.com**

Lease Language and Exemption Application

Dear Taxpayer,

In accordance with the Illinois Property Tax Code (35 ILCS 200/15-175), the Will County Supervisor of Assessments along with all local Township Assessors, will now require an application process to receive exemptions on rental property that requires the lessee to be liable for the property taxes.

The application process will also require the lease agreement include specific language. We will accept leases with the statutorily prescribed language, which for your convenience we have set forth below:

“Lessee shall be liable for the payment of real estate taxes with respect to the residence in accordance with the terms and conditions of Section 15-175 of the Property Tax Code (35 ILCS 200/15-175). The permanent real estate index number for the premises is (insert number), and, according to the most recent property tax bill, the current amount of real estate taxes associated with the premises is (insert amount) per year. The parties agree that the monthly rent set forth above shall be increased or decreased pro rata (effective January 1 of each calendar year) to reflect any increase or decrease in real estate taxes.

This application along with a current lease agreement with the required language will be needed to continue to receive any exemptions. If the lease agreement is longer than 1 year, a renewal application will still be required on a yearly basis.

Applications for exemptions are maintained by the Chief County Assessment Officer. These documents are kept confidential and are not for public inspection.

Revised 10/28/2022



Application for General Homestead Exemption For Single-Family Dwellings Subject to a Lease

Will County Assessment Office
302 N Chicago Street
Joliet Illinois 60432

Contact Information
Phone: 815-740-4648
Website: www.willcountysoa.com

Section 1: Instructions

A. Eligibility. To be eligible for the general homestead exemption via a leasehold interest:

- The property must be a single-family home occupied as the primary residence by an eligible taxpayer as of January 1 of each year.
- The eligible taxpayer must be liable for paying the real estate taxes on the property as evidenced by a written lease that was executed and effective on or before January 1, a copy of the lease must be provided.
- Specific language will be required in the lease agreement in accordance with the terms and conditions of Section 15-175 of the Property Tax Code (35 ILCS 200/15-175).

B. Application. A notarized application for the exemption must be submitted for each lease. The application will stay in effect for the period of time signed in the lease agreement.

C. Exemption Amount. Under (35ILCS 200/15-175), qualified taxpayers are permitted an exemption that will remove up to \$6,000 from the equalized assessed value before taxes are calculated.

Section 2: Property Identification (please print) Parcel No. _____

Owner Name(s): _____ Lessee/Taxpayer Name(s): _____

Mailing Address: _____ Property Address: _____

City, State, Zip: _____ City, State, Zip: _____

Section 3: Oath I attest that... (Applicants **must** check all applicable boxes)

- ☐ The above address was leased and occupied by the lessee as a primary residence as of January 1, 20__.
- ☐ As of January 1 the lessee is liable for the payment of the 20__ real estate taxes.
- ☐ A copy of the lease that is in effect as of January 1, 20__ has been attached.
- ☐ I acknowledge it is my responsibility to notify the Will County Supervisor of Assessment's office if the taxpayer/lessee vacates the leased residence prior to the end of the lease term.

I hereby depose and say that I am the owner of record, that I have read this application, that I have personal knowledge of the contents thereof, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Owner of Record

Telephone Number

Date

Subscribed and sworn to before me this ____ day of _____, 20__.

Notary Seal

I hereby depose and say that I am the taxpayer/lessee, that I have read this application, which I have personal knowledge of the contents thereof, that I do not receive any homestead exemptions on any other property, that same is true in substance and in fact, and that I am subject to penalties for the perjury for falsification herein.

Signature of Taxpayer/Lessee

Telephone Number

Date

Subscribed and sworn to before me this ____ day of _____, 20__.

Notary Seal