



Whiteside County Board  
Resolution  
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 \_\_\_\_\_, 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, of the taxing year to qualify for the Tenant Homestead Exemption.  
If the property is vacant as of January 1, of the taxing year 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. When the current lessee of the property, as evidenced by the lease on file with the Whiteside County Supervisor of Assessments Office, moves out, the owner of the property must notify the Supervisor of Assessments Office within 30 days. Failure to do so will result in the loss of the homestead exemption for that year.

6. Once the owner of the property notifies the Supervisor Of Assessments Office that the current lessee has moved, the real estate 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 the **following 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 day of