**Supervisor of Assessments**

LIVINGSTON COUNTY

112 W Madison St, Pontiac, IL 61764

Phone 815/844-7214 Fax 815/844-2324

***2025 Low-Income Senior Citizens Assessment Freeze***

***Homestead Exemption***

 Enclosed please find the 2025 Application for the Senior Citizens Assessment Freeze Exemption. **This exemption is in addition to the Senior Citizens Homestead Exemption and must be applied for each year.** To qualify, you must be 65 years of age or older, own and live in your home (as your principal residence) as of January 1, 2024 & 2025, and have a total household income of $65,000 or less in 2024.

 To apply for this exemption, you must do the following:

* Fill out the Application Form in its entirety.
* Enclose a copy of the 2024 US1040 Form (pages 1 - 3) for all members of the household. ***(Please do not send the IL 1040).***
* If anyone in the household is not required to file a federal income tax return, please provide copies of any 1099s showing income for 2024. These may include interest, distributions from pensions, IRA distributions, railroad retirement, etc. We also require copies of any W-2 forms, proof of any farm, rental or business income, or any unemployment income.
* Enclose a copy of the 2024 SSA-1099 Form (Social Security Benefit Statement) for all members of the household*. (if the full social security amount is listed on the US1040, the SSA-1099s are not required)*
* If anyone in the household receives a Railroad Pension, copies of the 2024 1099’s must also be included. Please include the whole form, not just the first tier.
* Sign the Application and Affidavit (notary is no longer required)
* **If you fail to provide proof for all income, the application will be returned to you for more information. Failure to provide the documentation required may result in the denial of the exemption**.
* The deadline for filing this exemption is **July 1, 2025**.

If you need help in filling out the application form, please contact our office at

815-844-7214. Your tax preparer may also be able to assist you.

**Note – Our office is located in the Historical Courthouse at 112 W Madison St, Pontiac, IL. Office hours are Monday thru Friday 8:00am – 4:30pm.**