



If someone other than the owner or lessee signs this form, including an agent under power of attorney, this application will NOT be accepted.

Eligibility: To be eligible for the General Homestead Exemption via a leasehold interest:

- The property must be a single-family home occupied by the applicant as their primary residence on or before January 1, 2026;
- The eligible lessee must be liable for paying the 2026 real estate taxes on the subject property as evidenced by a written lease that was executed and effective on January 1, 2026, that also includes the period of tax liability (January 1, 2026 through December 31, 2026.)
- Application must be submitted to the chief county assessment office by July 1, 2026;
- The eligible lessee's lease must substantially conform with the language in 35 ILCS 200/15-175e:
 - o *"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. Lessee shall be deemed to be satisfying Lessee's liability for the above mentioned real estate taxes with the monthly rent payments as set forth above (or increased or decreased as set forth herein)."*

Exemption Approval. Incomplete or ineligible applications will be denied. The lessee is responsible for verifying the approval status. To verify the status go to <http://www.rockislandcountyil.gov> and select the "Assessment Search" link (see the reverse side for further instructions). In the event an application has been denied, it can be completed/revised and refiled no later than October 1 of the assessment year. **THE ASSESSMENT OFFICE WILL NO LONGER RETURN INCOMPLETE APPLICATIONS OR NON-QUALIFYING LEASES TO THE OWNER, OR SEND THE LESSEE A LETTER OF DENIAL.**

In addition, if there is a change in lessee, or if the lessee vacates the property, the chief county assessment officer requires the owner of the property to notify the chief county assessment office of that change, in writing, within 30 days of the change or vacation.

Property Identification (please print)

Township _____ PIN _____
Property Address _____
Owner Name _____ Address: _____
Lessee Name _____ Address _____

The Lessee and Owner attest that:

- The above address was leased and occupied by the lessee as a primary residence as of Jan. 1, 2026
- The lessee is liable for the payment of the 2026 real estate taxes, payable in 2027.
- A copy of the lease in effect for the period of Jan. 1, 2026- December 31, 2026, is attached.

I hereby swear or affirm and state under penalty of perjury that I am the owner of the subject property, that I have read this application, and that I have personal knowledge of the contents herein, that the statements are true in substance and in fact.

Signature of Owner

Telephone

Date

I hereby swear or affirm and state under penalty of perjury that I am the lessee of the subject property, that I have read this application, and that I have personal knowledge of the contents herein, that the statements are true in substance and in fact.

Signature of Lessee

Telephone

Date

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

(Notary Signature)

Notary Seal

INSTRUCTIONS FOR VERIFYING EXEMPTION APPLICATION STATUS (**Beginning August 15**):

- Go to <http://www.rockislandcountyil.gov> and select the Assessment Search link on the home page
- Agree to the Disclaimer
- Search for the applicable property by PIN, Owners Name, or site address
- Click the applicable parcel from the “*Search Results*” window
- In Property Information, click “Tax Year” and select 2026 (payable 2027)
- Select “Exemptions” from the list on the right side of the window (or scroll down to the exemption section)
- The General Homestead Exemption – Leasehold application has been approved IF the Exemption Type “Owner Occupied” is on the list. Other exemptions will also be listed if applicable.