

Part 1

Macoupin County PTAX-340

Please complete Part 1 and return this form even if you are over the income limit for Part 2.

Return by July 1, 2026

SENIOR CITIZENS HOMESTEAD EXEMPTION RENEWAL

For 2026 payable in 2027

Parcel:

Name:

Address:

City-State-Zip:

Owner's Date of Birth: ____/____/____ Spouse's Date of Birth: ____/____/____ Phone Number: ____-____-____

If deceased, date: ____/____/____ If deceased, date: ____/____/____

1. On Jan. 1, 2026 a permanent structure existed on this property that was:

____ Occupied as my principal residence.

____ A residence on which I have previously received this exemption before becoming a resident of a facility licensed under the Assisted Living & Shared Housing Act, Nursing Home Care Act, ID/DD Community Care Act, or Specialized Mental Health Rehab. Act of 2013, and the residence is unoccupied or is occupied by my spouse.

2. On Jan. 1, 2026:

____ I was the owner of record for the property listed.

____ I have a legal or equitable interest in the property, by written instrument or

____ I have a leasehold interest in the property.

3. ____ I am or will be 65 years of age or older in 2026.

4. ____ I am liable for the real property tax on the property listed.

5. ____ I have not applied for this exemption on any other property.

Under penalties of perjury, I state that to the best of my knowledge, the information on the form is true, correct and complete.

Signature _____ Date ____/____/____

Part 2

Application for Low-Income Senior Citizens **Please mark an "X" if**
Assessment Freeze Homestead Exemption **you are over income** ____
For 2026 payable in 2027

On January 1, 2025 and January 1, 2026 a permanent structure existed on this property that was:

____ Occupied as my principal residence.

____ A residence on which I have previously received this exemption before becoming a resident of a facility licensed under the Assisted Living & Shared Housing Act, Nursing Home Care Act, ID/DD Community Care Act, or Specialized Mental Health Rehab. Act of 2013, and the residence is unoccupied or is occupied by my spouse.

On January 1, 2026, the following individuals also used the property for their principal residence. My spouse is included if he or she used the property as his or her principal residence on January 1, 2026. The total income of the individuals and my spouse is included in Part 2 (*attach an additional sheet if necessary*).

1. _____ 2. _____ 3. _____ 4. _____

Mark the statement that applies to you:

a ____ On January 1, 2026, I was single, a widow(er), or divorced.

b ____ On January 1, 2026, I was married and living together.

c ____ On January 1, 2026, I was married, but not living together.

My spouse's name and address is _____

____ My spouse has applied for this exemption at a different address _____

Part 2 continues on the back

Household income for 2025

You must include the income of you, your spouse, and all individuals who live in your household.

- | | | | |
|--|----|-------|-------|
| 1 Social Security, SSI benefits. Include Medicare deductions in this total. | 1 | _____ | _____ |
| 2 Railroad Retirement benefits. Include Medicare deductions in this total. | 2 | _____ | _____ |
| 3 Civil Service benefits | 3 | _____ | _____ |
| 4 Annuities, federally taxable pensions and retirement plan distributions | 4 | _____ | _____ |
| 5 Human services and other governmental cash public assistance benefits | 5 | _____ | _____ |
| 6 Wages, salaries, and tips from work | 6 | _____ | _____ |
| 7 Interest and dividends received | 7 | _____ | _____ |
| 8 Net rental, farm, and business income or (loss). | 8 | _____ | _____ |
| 9 Net capital gain or (loss). | 9 | _____ | _____ |
| 10 Other income or (loss). | 10 | _____ | _____ |
| 11 Add Lines 1 through 10 | 11 | _____ | _____ |
| 12 Certain subtractions. You may subtract only the reported adjustments to income from U.S. 1040, Schedule 1, Line 26. | | | |

Subtraction item

Amount

12a _____

12b _____

Add the amounts on Lines 12a and 12b, and write the result.

12 _____

- 13 Subtract Line 12 from Line 11, and write the result. This is your total household income for 2025. If this amount is greater than \$75,000, **STOP**. You do not qualify for this exemption. 13 _____

Sworn under oath, I state that

- 1 The preceding information is true and correct.
- 2 I have not applied for a Low-Income Senior Citizen Assessment Freeze Exemption for any other property for 2026.
- 3 The total household income for 2025 is reported on page 2, and is \$75,000 or less.
- 4 On January 1, 2026, in addition to myself, the individuals named on Part 2 used this property for their principal residence.

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in the above affidavit is true.

Signature _____ Date ____/____/____

Note: The CCAO may conduct an audit to verify that the taxpayer is eligible to receive this exemption.

For Office Use Only

Approved Yes ___ No ___

Base Year _____

Date Received _____

Income Verified Yes ___ No ___

Base Amount _____

EAV of added improvement _____

Mail your completed Macoupin County PTAX-340 to:

If you have any questions, please call:

Macoupin County Supervisor of Assessments Office

P.O. Box 15

Carlinville, IL 62626

(217) 854-8281 Ext 1