



**Homeowner Exemption
Certificate of Error Application**

C/E Year

C/E Number

Property Index Number(s)

Owner / Taxpayer

Property Street Address

Owner's Mailing Address

City State Zip

City State Zip

Township

Daytime Phone Number

If property is prorated, please submit a separate application for each PIN.

As an owner of the above property, I hereby apply for the Homeowner Exemption for the Certificate of Error tax year listed above. I affirm by my signature that this property was occupied by its current owner or previous owner as a principal residence as of January 1 of said Certificate of Error year. I understand that it is against the law to provide false information on this Homeowner Exemption Application.

Applicant's Signature

Date

IMPORTANT: THIS IS AN APPLICATION ONLY

You will be notified by mail as to the disposition of the application.

All inquiries should be made to the Taxpayer Information Department at (312) 443-7550.

Please note: If the property is new construction, please contact our office for more information.



Homeowner Exemption Certificate of Error Requirements

The Homeowner Exemption Certificate of Error is available to residential property that did not receive a Homeowner Exemption for the year in question. The property is required to have been occupied as the current or previous owner's principal place of residence as of January 1 of the year in question. The Assessor's Office can issue the Homeowner Exemption Certificate of Error for **at least three years prior to the current tax year**. The requirements for applying for the Homeowner Exemption Certificate of Error are as follows:

1. You must complete a *Homeowner Exemption Certificate of Error Application* for each year you are seeking a Certificate of Error. Applications can be picked up at the Assessor's Office or you can call the Taxpayer Services Department at (312) 443-7550 and we will be happy to send you the appropriate application(s).
2. In order to verify that the property was owner-occupied during the tax year in question, we must have documentation to support your application. **You must submit a photocopy of one of the following (if you are submitting your application in person, you may bring the original and the Assessor's Office staff will make the photocopy):**
 - (a) a *driver's license, state I.D or Matricula Consular* (I.D issued by Latin American country's consulate) showing your address as the property address, issued prior to the earliest year for which you are applying for a Certificate of Error;
 - (b) a *voter's registration card or voting record* from the tax year(s) for which you are applying for a Certificate of Error;
 - (c) a *phone bill or a letter from the phone company* (indicating the date of phone installation) showing your name and address, from the beginning of the tax year(s) for which you are applying for a Certificate of Error;

If (a), (b), or (c) is not available, a notarized affidavit from one person with personal knowledge (not the owner), stating that the property was owner-occupied on January 1st of the year(s) for which you are applying for a Certificate of Error.

Once you have submitted the appropriate application and documentation and they are approved, your Certificate of Error will be issued. A letter will be sent that verifies that the Certificate of Error has been certified. This letter will provide information about obtaining a refund, if one is warranted. Any inquiries should be made to the Taxpayer Services Department at (312) 443-7550.

COOK COUNTY ASSESSOR
JOSEPH BERRIOS



COOK COUNTY ASSESSOR'S OFFICE
118 NORTH CLARK STREET, CHICAGO, IL 60602
PHONE: 312.443.7550 FAX: 312.603.3352
WWW.COOKCOUNTYASSESSOR.COM



**Senior Citizen Exemption
Certificate of Error Application**

C/E Year

C/E Number

Property Index Number(s)

Owner / Taxpayer

Property Street Address

Owner's Mailing Address

City State Zip

City State Zip

Township

Daytime Phone Number

If property is prorated, please submit a separate application for each PIN.

Through my signature below I apply for the Senior Citizen Exemption for the Certificate of Error tax year listed above. I affirm that I was 65 years of age or older during the year listed above, that as of January 1 of the year listed above I owned the property described by the Property Index Number above or had a lease or contract which made me liable for its real estate taxes, and that as of January 1 of the year listed above the property was my principle residence. I understand that it is against the law to provide false information on this Senior Citizen Exemption Application.

Signature of Owner/Lessee or Representative

Date

Applicant's Birthdate

IMPORTANT: THIS IS AN APPLICATION ONLY

You will be notified by mail as to the disposition of the application.

All inquiries should be made to the Taxpayer Information Department at (312) 443-7550.

If the property owner taxes residence after January 1, he or she may receive a prorated exemption based on the month the property was purchased. Please contact our office for more information.

FOR OFFICE USE ONLY



Senior Citizen Exemption Certificate of Error Requirements

The Senior Citizen Exemption Certificate of Error is available to all qualified owners of residential properties who did not receive a Senior Citizen Exemption for the year in question. The Assessor's Office can issue a Certificate of Error **for at least three years prior to the current tax year**. The property is required to have been occupied as the current owner's principal place of residence as of January 1 of the year in question. If a senior moves into the property after January 1, he or she may receive a prorated exemption based on the month the property was purchased. The requirements for a Senior Citizen Exemption Certificate of Error are as follows:

- (1) You must be 65 years or older in the year for which you apply, and
- (2) You must have either owned the property, or had a lease or contract making you responsible for real estate taxes that year, and
- (3) In order to verify that the property was owner-occupied during the tax year in question, documentation must be provided to support your application. **You must submit a photocopy of one of the following** (if you are submitting your application in person, you may bring the original and the Assessor's Office staff will make the photocopy):
 - (a) a *COPY* of a recent property tax bill for your home
 - (b) a *COPY* of one official document showing your date of birth AND correct address, such as a Driver's License, Illinois ID Card or Social Security Awards letter with birth date included
 - (c) Owners of *Cooperative Units* must also submit a Stock Certificate, Occupancy Agreement, or Trust Agreement

NOTE: Women whose names are different from that on ID must provide documents (such as marriage certificate) demonstrating connection with current name.

Once you have submitted the appropriate application and documentation and they are approved, your Certificate of Error will be issued. You will be sent a letter once your Certificate of Error has been certified. This letter will provide information about obtaining a refund, if one is warranted. Any inquiries should be made to the Taxpayer Services Department at (312) 443-7550.

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JOSEPH BERRIOS



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**Senior Freeze Exemption
Certificate of Error Application**

C/E Year _____

C/E Number _____

Property Index Number(s) _____

Owner / Taxpayer _____

Property Street Address _____

Owner's Mailing Address _____

City _____ State _____ Zip _____

City _____ State _____ Zip _____

Township _____

Daytime Phone Number _____

If property is prorated, please submit a separate application for each PIN.

Applicant's Signature _____

Date _____

IMPORTANT: THIS IS AN APPLICATION ONLY
You will be notified by mail as to the disposition of the application.
All inquiries should be made to the Taxpayer Information Department at (312) 443-7550.

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2009 SENIOR FREEZE EXEMPTION APPLICATION



_____ C of E Number

Subject Property Permanent Index Number		
- - - - -		
Property Owner(s) Name(s)		
Property Address		
City	State	Zip
() - - -		
Daytime Phone Number		

On January 1, 2009, I was (check one):

- Single Married Divorced
 Separated Widowed

The address of my spouse, if different than the property address listed, is:

Street Address _____

City _____ State _____ Zip _____

Sworn under oath, I state that:

1. The property described above was my principal residence on January 1, 2008 **and** January 1, 2009.
2. On January 1, 2008 **and** January 1, 2009, I:
 - a. was the owner of record for the above described property, or
 - b. had legal or equitable interest in the property, or
 - c. had leasehold interest in the property that was used as a single family residence.
3. I was born in 1944 or earlier. **If this is my first time applying for the Senior Freeze Exemption**, I have included a copy of a recent property tax bill and one of the valid forms of proof of age listed below:
Valid forms include: - Illinois Driver's License (both sides)
- Illinois Identification (ID) Card

____ / ____
Date of Purchase (month/year)

____ / ____ / ____
Date of Birth

NOTE: Individuals using forms indicating a previous name must demonstrate a connection to the current name by including a copy of a marriage certificate or other supporting documents. Owners of Cooperative Apartments must also submit a copy of their Stock Certificate, Occupancy or Trust Agreement.

4. I was liable for paying 2008 and will be liable for paying 2009 property taxes on the property described.
5. I have not applied for a Senior Freeze Exemption for any other property for 2009.

6. On January 1, 2009 the following individuals used the property listed for their principal residence. (List your spouse if he/she used the property as his/her principal residence on January 1, 2009.) Attach an additional sheet if necessary.

_____	_____ - _____ - _____
Your Name	Your Social Security Number (optional)
_____	_____ - _____ - _____
Name	Social Security Number (optional)

SENIOR FREEZE APPLICATION CONTINUED ON NEXT PAGE

2009 SENIOR FREEZE EXEMPTION



7. My total household income, including my income and the income of all persons listed on number 6 on the previous page, **for the income tax year 2008**, was (use the instructions on the next page):

- A Social Security, SSI benefits. Include Medicare deductions in this total.....\$ _____
- B Railroad Retirement benefits. Include Medicare deductions in this total..... _____
- C Civil Service benefits..... _____
- D Annuity benefits and federally taxable pension and IRA benefits..... _____
- E Human Services and other governmental assistance..... _____
- F Wages, salaries, and tips from work..... _____
- G Interest and dividends received..... _____
- H Net rental, farm, and business income (or loss) _____
- I Net capital gain (or loss)..... _____
- J Other income (or loss)..... _____
- K Add Lines A through J..... _____
- L Subtractions (see instructions for Line L)..... _____
- M Subtract Line L from Line K and write the result.
This is your **TOTAL HOUSEHOLD INCOME FOR 2008**..... _____

***If Line M is MORE THAN \$55,000,
you do not qualify for the Senior Freeze Exemption!***

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

Applicant's Name _____

Applicant's Signature _____

Please note: This exemption is subject to audit by the Cook County Assessor's Office.

Date ____ / ____ / ____

Subscribed and sworn before me this ____ day of _____, _____ _____ Notary Signature	<div style="border: 1px dashed black; width: 100%; height: 100%; margin: 0 auto;"> <p style="text-align: center; font-size: small; margin: 0;">NOTARY STAMP</p> </div>
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SENIOR FREEZE EXEMPTION INSTRUCTIONS

Please note: the following instructions refer to the income portion of the Senior Freeze Exemption application.

The amounts written on each line **must** include your income and the income of all the individuals listed on Line 6 of the Senior Freeze Exemption application.

Line A — Social Security and SSI benefits

Write the total gross amount of any retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received from the Social Security Administration. You must also include any Supplemental Security Income (SSI) the entire household received and any benefits to dependent children in the household. Do not include reimbursements under Medicare/Medicaid for medical expenses. The amount deducted for Medicare is already included in the amount in box 3 of Form SSA-1099.

Line B — Railroad Retirement benefits

Write the total amount of any retirement, disability, or survivor's benefits (including Medicare deductions) the entire household received under the Railroad Retirement Act.

Line C — Civil Service benefits

Write the total amount of any retirement, disability, or survivor's benefits the total household received under any Civil Service retirement plan.

Line D — Other pensions and annuity benefits

Write the total adjusted amount of income the entire household received from any annuity, endowment, life insurance contract, or similar contract or agreement. IRA's are not taxable when "rolled over," unless "rolled over" into a Roth IRA. Include only the federally taxable portion of pensions.

Line E — Human Services and other governmental cash public assistance benefits

Write the total amount of Human Services and other governmental cash public assistance benefits the entire household received. If the first two digits of any member's Human Services case number are the same as any of those in the following list, you must include the total amount of any of these benefits on Line e.

- 01 aged
- 02 blind
- 03 disabled
- 04 temporary assistance to needy families
- 06 temporary assistance to needy families
- 07 general assistance

To determine the total amount of household benefits multiply the monthly amount each person received by 12. You must adjust your figures accordingly if anyone in the household did not receive 12 equal checks during the period.

Food stamps, medical assistance and Circuit Breaker benefits the total household may have received are not considered income and should not be added to your total income.

Line F — Wages, salaries, and tips from work

Write the total amount of wages, salaries, and tips, from work for every household member. (Shown in box 1 of Form W-2)

Line G — Interest and dividends received

Write the total amount of all interest and dividends the entire household received from all sources, including any government sources. You must include both taxable and nontaxable amounts.

Line H — Net rental, farm and business income or (loss)

Write the total amount of any net income or loss from rental, farm, business sources, etc., the entire household received, as allowed on U.S. 1040, Lines 12, 17, and 18. You **cannot** use any net operating loss (NOL) carryover in figuring income.

Line I — Net capital gain or (loss)

Write the total amount of any taxable capital gain or loss the entire household received in 2008, as allowed on U.S. 1040, Lines 13 and 14, or U.S. 1040A, Line 10. You **cannot** use any net capital loss carryover in figuring income.

Line J — Other income or (loss)

Write the total amount of any other income or loss not included in Lines A through I, that is included in federal adjusted gross income, such as alimony received, unemployment compensation, taxes withheld from oil or gas well royalties. You **cannot** use any net operating loss (NOL) carryover in figuring income.

Line K — Add Lines A through J

Line L — Subtractions

You may **only** subtract the following adjustments to income totaled on U.S. 1040, Line 36 or U.S. 1040A, Line 20.

- educator expenses
- IRA deductions
- student loan interest deduction
- Archer MSA deduction
- moving expenses
- one half of self-employment tax
- self-employed health insurance deduction
- self-employed SEP, SIMPLE, and qualified plans
- penalty on early withdrawal of savings
- alimony paid

Line M — Total household income

Subtract Line L from Line K. If this amount is greater than **\$55,000**, you do not qualify for this exemption, however, you may still qualify for the Senior Citizen Exemption.

SENIOR FREEZE EXEMPTION INFORMATION

Please review before completing Senior Freeze Exemption application.

Who is eligible?

To qualify for the 2009 Senior Freeze Exemption you must:

- be 65 years of age or older in 2009;
- have a total **household** income of no more than **\$55,000** for 2008;
- have used the property as your principal place of residence on January 1, 2008 **and** January 1, 2009;
- own the property, or have legal, equitable or leasehold interest in the property on January 1, 2008 **and** January 1, 2009, and
- be liable for the payment of 2008 **and** 2009 property taxes

If your spouse died in 2009 and would have qualified for the exemption in 2009, and you meet all of the above requirements except the age requirement, you are eligible for this exemption in 2009 and possibly 2008. Please contact our office for further information.

If you previously received this exemption and now reside in a nursing home **and** if your property is unoccupied, or is occupied by your spouse, you may be eligible if the other requirements are met.

Residents of cooperative apartment buildings or cooperative life-care facilities may qualify for this exemption if they are liable for the payment of property taxes on their residence and meet the other requirements.

What is a household?

A household means all persons, including the applicant's spouse, who used the residence of the applicant as their principal residence on January 1, 2009.

When must I file?

This form must be filed **each year** in order to continue to receive this exemption. The eligibility requirements listed under "Who is eligible" must be met **each year**.

Note: Additional documentation (*i.e.*, birth certificates, tax returns, *etc.*) may be required to verify the information in this application.

What is included in household income?

Income that must be included in your household income:

- alimony received
- annuity benefits
- Black Lung benefits
- business income
- capital gains
- cash assistance from Public Aid
- cash winnings from raffles, lottery, *etc.*
- Civil Service benefits
- damages awarded in a lawsuit for nonphysical injury
- dividends
- farm income
- interest
- interest received on life insurance policies
- lump sum Social Security payments
- military retirement pay
- monthly insurance benefits
- pension and IRA benefits
- railroad benefits
- rental income
- Social Security income (including Medicare deductions)
- Supplemental Security Income (SSI) benefits
- unemployment compensation
- wages, salaries, and tips
- Workers' Compensation Act income
- Workers' Occupational Diseases Act income

What is not included in household income?

Income you should not include in your household income:

- alimony paid
- cash gifts
- child support payments
- Circuit Breaker grants
- damages awarded from a lawsuit for a physical personal injury
- Energy Assistance payments
- federal income tax refunds
- I.R.A.s rolled over into other retirement accounts
- lump sums from inheritances
- lump sums from insurance policies
- money borrowed against a life insurance policy
- money borrowed from any financial institution
- spousal impoverishment payments
- stipends from the Foster Parent and Foster Grandparent programs
- veteran's benefits