



2026 Application for General Homestead Exemption for Single-Family Dwellings Subject to a Lease

KANE COUNTY ASSESSMENT OFFICE

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Assessments.KaneCountyIL.gov

Section 1: Instructions

- A. Eligibility.** To be eligible for the general homestead exemption via a leasehold interest:
- The property must be a single-family home occupied as the primary residence by an eligible taxpayer as of January 1, 2026.
 - The eligible taxpayer must be liable for paying the 2026 real estate taxes on the property as evidenced by a written lease that was executed and effective on or before January 1, 2026; a copy of the lease must be provided.
 - The property owner must direct the property tax bill to be mailed directly to the lessee.
 - The eligible taxpayer's lease must require that the lessee pay the real estate taxes out of the lessee's own funds; a statement such as "Tenant shall be deemed to be satisfying Tenant's liability for such real estate taxes through the monthly rent payments" is NOT sufficient for this purpose.
- B. Application.** Due to the periodic nature of leaseholds, a notarized application for this exemption must be submitted each year.
- C. Exemption Amount.** Under 35 ILCS 200/15-175, qualified taxpayers are permitted an exemption that will remove up to \$8,000 from the equalized assessed value before taxes are calculated.

Section 2: Property Identification (please print)

Parcel No. _____

Owner Name(s): _____ Lessee/Taxpayer Name(s): _____

Mailing Address: _____ Property Address: _____

Mailing City, State, ZIP: _____ Property City, State, ZIP: _____

Section 3: Oath I attest that (applicants must check all applicable boxes)

- The above address was leased and occupied by the lessee as a primary residence as of January 1, 2026
- The owner of record has directed the property tax bill to be mailed directly to the lessee.
- As of January 1, 2026, the lessee is liable for the payment of the 2026 (payable 2027) property taxes from the lessee's own funds.
- A copy of the lease or leases that are in effect for the period from January 1, 2026 to December 31, 2026 have been attached.

I hereby depose and say that I am the owner of record, that I have read this application, that I have personal knowledge of the contents thereof, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Owner of Record _____

Telephone _____

Date _____

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

Notary Seal

I hereby depose and say that I am the taxpayer/lessee, that I have read this application, that I have personal knowledge of the contents thereof, that I do not receive any homestead exemptions on any other property, that same is true in substance and in fact, and that I am subject to penalties for perjury for falsification herein.

Signature of Taxpayer/Lessee _____

Telephone _____

Date _____

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

Notary Seal