TAX RELIEF AND SERVICES

FEDERAL AND STATE TAX INFORMATION

Internal Revenue Service (IRS)
www.irs.gov
1-800-829-1040 General questions
1**-800-829-3676 Forms**
1-800-829-4059 (TDD)

Illinois Department of Revenue
www.tax.illinois.gov
1-800-732-8866 or (217) 782-3336
1-800-544-5304 (TDD)

Call or write to the Internal Revenue Service to keep current with changing tax laws or to request copies of IRS publications. Assistance with most Illinois tax forms is available from the Illinois Department of Revenue.

INCOME TAX COUNSELING

Free income tax information and return preparation for low and middle income individuals age 60 and older is provided by Volunteer Income Tax Assistance (VITA). Volunteers are trained cooperatively through the Internal Revenue Service and the American Association of Retired Persons. This service is available from February 1 through April 15 of each year. Contact **DuPage County Senior Services, (630) 407-6500** or **1-800-942-9412** for a referral to a counseling site in your area.

PROPERTY TAX EXEMPTIONS

Disabled Persons Homestead Exemption – Applicants must be disabled or become disabled during the assessment year (i.e., cannot participate in any "substantial gainful activity by reason of a medically determined physical or mental impairment" which will result in the person's death or that will last for at least 12 continuous months), must own or have a legal or equitable interest in the property, or a leasehold interest of a single-family residence, must occupy the property as their principal residence on January 1 of the assessment year, and is liable for the payment of the property taxes. This Homestead Exemption reduces the net taxable assessed value by a maximum of $2,000. The actual tax savings is dependent on the applicable tax rate.

Mobile Home Exemption - Seniors, 65 and older, who own and live in mobile homes, which do not have permanent foundations, are eligible for a 20 percent reduction in mobile home privilege tax. For more information, call the **DuPage County Clerk's** office**, (630) 407-5540.**

Senior Citizen Assessment Freeze Homestead Exemption -- This exemption would freeze the equalized assessed value (EAV) of an individual's property at the base year amount and prevent any increase due to inflation. The base year is the year prior to the year you first qualify and apply for the exemption. The assessment freeze exemption does not freeze the amount of your property tax bill, which will still increase if the tax rate increases. Your assessment and tax bill may also increase if you add improvements to your home. To be eligible you must be 65 years of age or older and have a total household income of no more than $55,000 in the previous calendar year. If you are eligible for this exemption you **must apply by October 1** with the **DuPage County Supervisor of Assessments, (630) 407-5858**.

Senior Citizen Homestead Exemption - Available for those age 65 and older. Allows annual savings on property tax bills, regardless of income or the original amount of real estate taxes. A maximum $4,000 exemption is applied to the equalized value of the elderly person's home. File for this exemption when either the husband or wife, as shown on the deed, reaches the age of 65. Applications should be renewed each year.

Veterans may be eligible for one of two exemptions:

- **Disabled Veterans' Standard Exemption** – The applicant must be an Illinois resident who is a veteran with at least a 50% service-related disability as certified by U.S. Department of Veterans Affairs and; the home must be owner-occupied by the disabled veteran or the surviving unmarried spouse of the disabled veteran as of January 1st of eligibility year, and the property value must not be more than $750,000. **Those claiming exemption under the Disabled Persons Homestead Exemption or the Disabled Veterans' Adaptive Housing Exemption are not eligible.** This benefit provides an annual exemption of: $5,000 off the total assessed value if disability is 70% or more or $2,500 if disability is 50% to 69%.

- **Disabled Veterans' Exemption (For Adaptive Housing)** – The applicant must be a disabled Veteran (or surviving un-remarried spouse) who has served in the Armed Forces of the United States and who has acquired, in connection with that service, a disability of such a nature that the Federal Government has authorized payment for purchase or construction of specially adapted housing as set forth in the U.S. Code Title 38, Chapter 21. The Disabled Veterans' Exemption provides an annual deduction of up to $70,000 off of the taxable assessed valuation for the home.

Information regarding the above exemptions can be obtained from your Township Assessor's office, or the **DuPage County Supervisor of Assessments, (630) 407-5858.**

OTHER DU PAGE COUNTY PROPERTY TAX PROGRAMS

Duplicate Delinquency Tax Notice – Allows you to designate someone other than yourself to receive a duplicate delinquency tax notice. This notice will be sent when and if your taxes remain unpaid in October, when they become delinquent. A $5.00 fee is required. For additional information please contact the Supervisor of Assessments at **(630) 407-5858.**

Prepayment Plan for Current Real Estate Tax Amounts – DuPage County Treasurer established a prepayment program to make it easier for taxpayers to pay their property taxes throughout the year. Make as many monthly or periodic payments between December and the following mid-November. Choose the amount of your payments (minimum of $100). For more details, contact the Treasurer's office at **(630) 407-5900**.

Property Tax Deferral - Property owners, age 65 or older by June 1st who have a total household income of $55,000 (effective 1/1/13) or less, fire and casualty insurance and no delinquent real estate taxes, may elect to defer all or part of their property tax payments up to a maximum of $5,000. Taxes would be repaid once the home is sold or when the taxpayer dies, with interest at 6% per annum. **Applicants must apply by March 1** of each year for the taxes due that year. For additional information, or to apply, call the **Office of the DuPage County Treasurer, (630) 407-5900**.

The offices of the Supervisor of Assessments, County Clerk, and Treasurer are located at: **DuPage County Complex, 421 N. County Farm Road, Wheaton, IL 60187.**