

Applications for Renewals of Senior Freeze, Disabled Persons and Disabled Veterans Homestead Exemptions Will Not Be Required This Year Due to COVID-19 Pandemic

Lake County residents who in 2019 applied for and received the Senior Citizen Freeze Homestead Exemption, the Homestead Exemption for Persons with Disabilities, and the Standard Homestead Exemption for Veterans With Disabilities will not be required to re-apply for those exemptions in 2020 due to the COVID-19 pandemic.

Normally, residents who qualify for those exemptions need to reapply annually. However, on June 5, Illinois Gov. J.B. Pritzker signed into law legislation that grants counties the option of approving renewals **without application** for the 2020 tax year. Because the County Board has declared a local disaster related to the COVID-19 public health emergency, Lake County Chief Assessment Officer Robert Glueckert announced that he will exercise that option and automatically approve the three exemptions without application for the 2020 tax year only provided the following conditions are met:

- The owner of record of the property as of January 1, 2020 is the same as the owner of record of the property as of January 1, 2019;
- The exemption for the 2019 taxable year has not been determined to be an erroneous exemption; and
- The applicant for the 2019 taxable year has not asked for the exemption to be removed for the 2019 or 2020 taxable years.

“So many of our Lake County residents are experiencing hardship this year because of COVID-19,” Glueckert said. “I’m pleased my office can help do its part to ease the burden by waiving the renewal application requirements for these exemptions.”

The Chief County Assessment Office retains the authority to conduct audits of any taxpayer claiming an exemption to verify that the taxpayer is eligible to receive the exemption.

In 2019, 10,555 Lake County properties received the Senior Freeze Homestead Exemption, 2,322 received the Homestead Exemption for Persons with Disabilities, and 2,621 received the Standard Homestead Exemption for Veterans With Disabilities.

Lake County property owners who did not apply for and/or were not found eligible for the exemptions listed above in 2019 but believe they are eligible to receive them for the 2020 tax year may still apply. The application deadline has been extended to Oct. 1, 2020.

To qualify for the Senior Citizen Freeze Homestead Exemption, homeowners must:

- Be 65 years of age or older
- Have owned and occupied the home as their principal residence on Jan. 1 of the past two years
- Have a total household income of \$65,000 or less
- Submit an application online through the [Smartfile E-Filing Portal](#)

To qualify for the Homestead Exemption for Persons with Disabilities, applicants must:

- Own or have a legal or equitable interest in the property

- Have lived on the property on or before January 1st of the tax year.
- Be disabled under the Federal Social Security Act and supply required documentation
- Submit an application online through the [Smartfile E-Filing Portal](#)

To qualify for the Standard Homestead Exemption for Veterans With Disabilities, homeowners must:

- Be a Lake County, Illinois resident and have served in the United States Armed Forces, The Illinois National Guard, or U.S. Reserve Forces, and have received an honorable discharge.
- Have a total equalized assessed value (EAV) of less than \$250,000.
- Have owned and occupied the property as the primary residence on or before January 1st of the tax year.
- Supply required documentation
- Submit an application online through the [Smartfile E-Filing Portal](#)

For more information, or for assistance in applying for the first time, contact the Chief County Assessment Office at 847-377-2050.