

**De Kalb County
Chief County Assessment Office
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**News Release
Senior Assessment Freeze:**

**PTAX-340 2022 SENIOR ASSESSMENT FREEZE
APPLICATIONS AVAILABLE
for DeKalb County Homeowners 65 years of age and older**

Applications for the 2022 Senior Citizen Assessment Freeze Exemption are available to qualified DeKalb County seniors 65 years of age and older.

The senior assessment freeze is an exemption that allows qualified senior citizens to freeze their assessment at a base year value. The exemption is equal to the difference between the current assessed value and the frozen base year value. This exemption does not freeze property taxes. This exemption freezes the assessed value only. The deadline to apply for the 2022 freeze exemption is July 1, 2022.

The requirements for the exemption are that the owner must be 65 years of age or older, have owned and lived in the property as their primary residence for the last two January firsts, and have a total household income of \$65,000 or less for 2021.

Those seniors filing for the senior freeze exemption are asked to bring the front page of their 2021 (1040) Federal Income Tax form and Schedule 1, if applicable for all household members. If Federal Income Taxes are not filed, the Social Security 1099 statement is required, along with all 1099 statements received for 2021 income, for all household members.

This exemption is not a "pay-back" program, and should not be confused with the Real Estate Tax Deferral Program thru the Treasurer's office.

Please call the Chief County Assessment Office at 815-895-7120 for further information. Office staff is available to help applicants complete the exemption form when filing in person. This form no longer requires a notary.