

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

**PTAX-340 2024 SENIOR ASSESSMENT FREEZE
APPLICATIONS AVAILABLE
for DeKalb County Homeowners 65 years of age and older**

Applications for the 2024 Senior Citizen Assessment Freeze Exemption are available to qualified DeKalb County seniors 65 years of age and older, who 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 2023.

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 freezes the assessed value only, and does not freeze property taxes.

Qualifying seniors, filing for the senior freeze exemption are asked to bring the front page of their 2023 (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 any additional 1099 income statements received for 2023, 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.

Deadline to apply for the 2024 senior freeze exemption is July 1, 2024.

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.