



# PTAX-300-FS Application for Federal/State Agency Property Tax Exemption

County reference number: \_\_\_\_\_ IDOR docket number: \_\_\_\_\_  
County use only IDOR use only

## Step 1: Identify the property

**1** \_\_\_\_\_  
County in which property is located

**2** \_\_\_\_\_  
Property owner

**3** \_\_\_\_\_  
Contact person

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City State ZIP

(\_\_\_\_\_) \_\_\_\_\_  
Daytime phone

**4** Write your agency parcel no. \_\_\_\_\_

**5** Write the acreage. \_\_\_\_\_

**6** Write the property index numbers (PINs). If a partial take, write a "P" at the end of the PIN. If you have additional PINs, attach a separate sheet.

**a** PIN \_\_\_\_\_ ( )

**b** PIN \_\_\_\_\_ ( )

**c** PIN \_\_\_\_\_ ( )

**You must attach the legal description of the portion of the parcel you are taking.**

## Step 2: Complete the following information

**7** Write the date the deed or contract for deed was executed. \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 **Attach a copy.** Month Day Year

**8** If by eminent domain proceedings, write the case number. \_\_\_\_\_  
 **Attach a copy.**

**a** Date filed \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year

**b** OVT date \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
Month Day Year

**9** Is any income derived from this property?  Yes  No  
 **Attach a copy of any contract or lease.**

**10** If granting this application will reduce the property's assessed valuation by \$100,000 or more, has the municipality, school district, community college district, and the fire protection district in which the property is located been notified that this application has been filed?  Yes  No  
 **Attach a copy of notices and postal return receipts.**

## Step 3: Sign below

I state that to the best of my knowledge, the information on this application is true, correct, and complete.

\_\_\_\_\_  
Month Day Year

County official use only. Do not write in this space

## Step 4: County board of review

**1** Current assessment \$ \_\_\_\_\_ For assessment year 2 \_\_\_\_\_

**2** County board of review recommendation

\_\_\_ Full year exemption

\_\_\_ Partial year exemption from \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

\_\_\_ Partial exemption for the following described portion of the property: \_\_\_\_\_

\_\_\_ Deny exemption

**3** Date of board's action \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

## Step 5: County board of review certification

I certify this to be a correct statement of all facts arising in connection with proceedings on this exemption application.

\_\_\_\_\_  
Signature of clerk of county board of review

**Mail to:** OFFICE OF LOCAL GOVERNMENT SERVICES MC 3-520  
ILLINOIS DEPARTMENT OF REVENUE  
101 WEST JEFFERSON STREET  
SPRINGFIELD IL 62702

# Instructions for Form PTAX-300-FS

## When must Form PTAX-300-FS be completed?

Complete Form PTAX-300-FS to apply for a federal/state agency non-homestead exemption.

## Which Steps must the applicant complete?

The applicant must complete Steps 1 through 3. The county board of review must complete Steps 4 and 5.

Complete all lines and attach all required documents or the county board of review will **not** accept the incomplete exemption application. If there is not enough space on this form to answer a question fully, attach additional sheets. On the top of each additional sheet, identify the number of each question to which a response is being made.

## Step 1: Identify the property

**Line 1** — Write the name of the county in which this property is located.

**Line 2** — Write the property owner's name as shown on the deed or other proof of ownership.

**Line 3** — Write the name, address, and phone number of the contact person.

**Line 4** — Write your agency parcel number.

**Line 5** — Write the acreage of the property.

**Line 6** — Write the property index numbers (PINs). If a partial take, write a "P" at the end of the PIN. The chief county assessment officer (CCAO) or the county board of review can provide this number. If you have additional PINs, attach a separate sheet.

**NOTE:** You must attach the legal description of the portion of the partial you are taking.

## Step 2: Complete the following information

**Line 7** — Write the date the deed or contract for deed was executed. **Attach a copy.**

**Line 8** — Write the case number if the property was taken by eminent domain proceedings. **Attach a copy.**

**Line 8a** — **Attach a copy of proof of ownership (deed, contract for deed, or title insurance policy, etc.).** If the property was obtained through condemnation, write the date the condemnation proceedings were filed and **attach a copy of the condemnation order and proof of payment.**

**Line 8b** — Write the OVT date.

**Line 9** — Check the box to indicate whether or not any income is derived from this property. **Attach a copy of any contract or lease.**

**Line 10** — If granting this application will reduce the property's assessed valuation by \$100,000 or more, the municipality, school district, community college district, and fire protection district in which the property is located must be notified that this application has been filed. Check the box to indicate whether or not notice has been given to these taxing districts. **Attach a copy of the notices and postal return receipts.**

## Step 3: Sign below

**Line 11** — The application must be signed, verifying that all of the information is true, correct, and complete to the best of the applicant's knowledge and belief. Return to the county board of review.

## How is a property's exempt status determined?

The following text is a brief outline of the procedures used to determine exempt status. For more information, see 35 ILCS 205/108 35 205/11, 5 ILCS 205/137, and the Illinois Administrative Code, Title 86, Chapter 1, Section 110.115, Non-homestead Exemption Proceedings, and Sections 200.101 through 200.225, Practice and Procedure for Hearings Before the Illinois Department of Revenue. Links to these references are available on the department's web site at [tax.illinois.gov](http://tax.illinois.gov).

### Step 1

Obtain Form PTAX-300-FS from the county board of review where the property is located. Complete the form, attach all required documents, and file the form with the county board of review.

### Step 2

The county board of review may hold a hearing to evaluate the application and supporting documents.

### Step 3

The county board of review completes Steps 4 and 5 and recommends whether or not the exemption should be granted before forwarding Form PTAX-300-FS and all supporting documents to the department.

### Step 4

The department assigns a docket number, reviews the facts regarding the application, and determines whether or not the exemption should be granted.

**Note:** In some instances, the department will request more information from the applicant, who has 30 days from the date of the department's request to provide that information.

The department mails its decision to

- the applicant,
- any intervenors,
- the county clerk, and
- the clerk of the county board of review.

The department's decision is final unless the applicant (or another party to the matter) requests a formal hearing.

## How is a formal hearing requested if the applicant disagrees with the department's decision?

Formal hearing requests must be made within 60 days after the date of the department's decision. Mail requests for a formal hearing to the address provided on the exemption decision. The request will be forwarded to the Administrative Hearings Division.