



Pike County Supervisor of Assessments
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Supervisor of Assessments

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<https://www.pikecountyil.org/county-assessor/>

New State Law makes Changes to Senior Freeze Eligibility

On December 12, 2025, the Governor signed Senate Bill 642 into law, creating [Public Act 104-0452](#), which increases the “maximum income limitation” for the *Low-Income Senior Citizen Assessment Freeze Homestead Exemption* (the “LISCAFHE or Senior Assessment Freeze”). The change begins with the 2026 (payable 2027) year:

Property Tax Year	2025	2026	2027	2028
For Property Tax Payable in	2026	2027	2028	2029
Using Household Income from	2024	2025	2026	2027
Maximum Household Income	\$65,000	\$75,000	\$77,000	\$79,000

After the 2028 year, the maximum income limitation will remain at \$79,000 unless it is changed by the General Assembly.

Senior application forms for the 2026 (payable 2027) year will be mailed in January 2026 to all taxpayers who have received the Senior Citizen Homestead Exemption or Senior Assessment Freeze previously.

For first-time applicants, we can mail these upon request or they will be available January 2026 at <https://www.pikecountyil.org/county-assessor/exemptions/>.

Senior Assessment Freeze application forms for the 2026 (payable 2027) year are due back in the Pike County Supervisor of Assessments Office no later than July 1, 2026.

For questions or further assistance, please contact the Pike County Supervisor of Assessments Office at (217) 285-2382 or visit <https://www.pikecountyil.org/county-assessor/>.

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