



Bollinger County Senior Citizens' Property Tax Freeze Program Information

***Please complete your application in its entirety before returning**

1. What is the Bollinger County Senior Citizen Tax Freeze/Credit?

It's a program designed to give senior citizens who are homeowners in Bollinger County a tax credit on their real estate taxes for their primary residence only. It does **NOT** eliminate all taxes on the parcel, it only freezes the approved assessed value so it will not increase. **The first year you will see little to no credit, but as the years accumulate and assessed values increase so will the credit amount.**

2. Who is eligible to apply for the Senior Citizen Tax Credit?

A Bollinger County homeowner applicant must be at least 62 years of age and their **Primary Residence** in Bollinger County. (The ownership may be direct or beneficial, such as an ownership through a trust). They must be responsible for the payment of their home's property taxes.

IMPORTANT: If credit is requested with a co-applicant (a spouse or 2 owners are eligible and listed on the deed, and both parties occupy the homestead as their primary residence) then BOTH parties must include their names and dates of birth on the application and provide the required documentation. This will establish the base year for each individual in the event that one owner becomes no longer eligible due to death, divorce, relocation, etc. Required information for both applicants must be returned together at the time of application.

3. Do I have to apply for the senior citizen tax credit?

Yes. The tax credit is only offered to qualifying taxpayers who submit an application to the Bollinger County Collector or County Clerk. **Applications for the first year will be accepted from 07/01/2025 to 09/01/2025.**

4. How often do I have to apply for the senior citizen tax credit?

Applications must be renewed each year. **It is the homeowner's responsibility to renew their application each year during the open enrollment period from MARCH 1ST TO JUNE 30TH.**

5. What information do I need to apply for the senior citizen tax credit?

You must complete the application and include **ALL** of the required documentation with your submitted application. If your property is in a trust, you must provide the title page of the trust and the page showing the current trustee page. Apps missing information or documentation will be denied. We will consider other reasonable (approved) proof of residency if requested, and additional proof of residency may be requested if needed. Information on your parcel (such as your parcel number) can be found on your Real Estate tax statements, receipts, or on our website.

6. How will I know if my application was approved? We will mail an approval/denial letter within 30 days of application. You may also call our office if you have not received notification within 30 days. If approved, the tax credit will be listed on the Real Estate tax statement for the applicable tax year.