

## **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”). The change begins with the 2026 (payable 2027) year:

<b>Property Tax Year</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<b>For Property Tax Payable in</b>	2026	2027	2028	2029
<b>Using Household Income from</b>	2024	2025	2026	2027
<b>Maximum Household Income</b>	\$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.