

HENRY COUNTY ASSESSMENT OFFICE

- STATUTORY DEFINITION OF A FARM FOR ASSESSMENT PURPOSES
- DEPARTMENT OF REVENUE GUIDELINES
- FARM ASSESSMENT QUESTIONNAIRE

EFFECTIVE MAY 27, 2005

MEMORANDUM

TO: HENRY COUNTY LANDOWNER
FROM: HENRY COUNTY ASSESSMENT OFFICE
RE: FARM CLASSIFICATION

We are seeking information to determine whether the tract listed on the enclosed application should be assessed as farm or non-farm. **This is for assessment purposes only. The zoning does not affect the assessment classification and the assessment classification does not affect zoning.**

After reading the entire packet, please answer the questions on the “Farm Assessment Questionnaire.” The questionnaire MUST be returned to the Henry County GIS Office at 307 W Center St, Cambridge Illinois, 61238 by the date shown below. If it is not returned the property will be classified as non-farm.

If you have any questions please do not hesitate to contact the office at 309-937-3413. Office hours are Monday-Friday, 8:00 a.m. to 4:30 p.m.

Date sent to landowner: _____

Return to County Assessment Office by: _____

“Farm” definition according to 35 ILCS 200/1-60

(35 ILCS 200/1-60)

Sec. 1-60. Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

(Source: P.A. 86-1481; 87-877; 88-455.)

“Primary Use” Guideline

This guideline pertains to situations where residential and farm uses occur on the same parcel and is to be used only for the purpose of determining whether the parcel is primarily used for residential purposes.

Definitions to be used with “Primary Use” guideline

- **Conventional Farm** – tending of all major and minor Illinois field crops, pasturing, foresting, livestock, and other activities associated with basic agriculture.
- **Intensive Farm** – farm practices for which the per acre income and expenditures are significantly higher than in conventional farm use. Intensive farm use often requires significantly more labor than conventional farm use. Because of the wide variety of types of intensive farming, it is not possible to compile a comprehensive list of all intensive farming operations, but the growing of floriculture crops and truck farming are two examples of farming often found to be intensive.

Guideline

- **Intensive Farm/Residential Use** – The primary use of a parcel containing only intensive farm and residential uses is residential unless the intensively farm portion of the parcel is larger than the residential portion.
- **Conventional Farm/Residential Use** – The primary use of a parcel containing only conventional farm and residential uses is residential unless the conventionally farmed portion of the parcel meets both of the following requirements:
 1. Farmed portion is larger than residential portion of parcel; and
 2. Farmed portion is not less than 5 acres in area

These are guidelines not law. A decision will be issued using the guidelines and evidence submitted. The taxpayer may appeal the decision to the local Board of Review.

PARCEL # _____

FARM ASSESSMENT QUESTIONNAIRE

1. Date of purchase _____ please answer all questions from this date forward.

2. Approximate acres cropped _____ Approximate acres pastured _____

Approximate acres non-ag _____ Total # of acres _____

(Please indicate all areas on enclosed map)

3. List all crops produced on this tract _____ Number of years _____

_____ Number of years _____

_____ Number of years _____

4. List all livestock _____ # of head _____

_____ # of head _____

_____ # of head _____

5. Do you file a "Schedule F" with your Federal Income Tax return? Yes / No

If yes, attach copies from previous 2 years.

6. Do you participate in any government programs such as CRP or Forestry? Yes / No

If yes, provide proof.

7. If you own or farm other parcels in Henry County, list parcel numbers _____

8. Please verify accuracy of attached building list and indicate use of each building.

Please attach any other documentation that might be beneficial in making this determination. This form must be complete in order to determine eligibility. If the information is insufficient, the preferential farmland assessment will be denied.

I have answered all questions to the best of my ability and believe the information to be true and correct.

The current "primary use" of the above referenced parcel is (check one) ___Farm ___Non-Farm

Signature of Applicant

Date

Daytime Phone

E-mail Address

For Department Use Only:

___APPROVED ___DENIED DATE _____