

Henry County Board of Review Farm Property Assessment Complaint

Step 1: Complete the following information

1. _____
Property Owner's Name

Street Address

City State Zip

2. _____
Property Address

3. _____
Parcel Number (The number is listed on your tax bill and assessment notice)

4. _____
Telephone number – Home Telephone number – Work

5. Do you wish to appear in person at the hearing?
If you check "no" the Board will issue a decision based on evidence submitted. This is a timesaver for the taxpayer.

Yes

No

For Office Use Only

Date of Hearing

Time of Hearing

Date Appeal was Received

Appeal Received By

Step 2: Reason for Objection

6. Check the reason you are objecting to the assessment. 7. Write any additional information pertaining to # 6

- a. Incorrect Assessment on Farm Building (must complete "Farm Building Information Sheet")
- b. Incorrect Land Use (must provide aerial map with corrections)
- c. Request Ag Assessment on current non-ag property

Step 3: Assessed Values of the Property

8. Current assessed value (found online or on assessment notice)

- a. Farmland _____
- b. Farm Buildings _____
- c. Total _____

9. Requested assessed value (taxpayers estimate)

- a. Farmland _____
- b. Farm Buildings _____
- c. Total _____

Step 4: Signature

I request a review so that a fair and equitable assessment of this property can be determined.

_____/_____/_____
Property owner's or authorized representative's signature Date

Carefully review and follow all Rules of the Board of Review. Return original form and evidence plus 3 copies of the form and evidence. (see rule II E)

Include photographs of all buildings and land you request to be reduced.

The form must be postmarked by December 5, 2011.

Mail your completed form to:
Henry County Board of Review
307 W Center
Cambridge IL 61238

Definition of a Farm

To be eligible for a farm assessment, tracts of land must

- Meet the statutory use requirements of the farm definition of Section 1-60 of the Property Tax Code, below, and
- Have met those requirements for the preceding two years.

Definition of a farm

“Section 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”

The four parts of a farm

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm: farm homesite, farm residence, farm buildings, and farmland. These four parts and the assessment method for each are described below.

NOTE: Complaints for a farm homesite or farm residence should be filed on the Non-Farm Assessment Complaint form, not this form.

1. **Farm homesite** is defined as the land on a farm parcel used for residential purposes. This is generally one acre. It is assessed at 1/3 of its market value.

2. **Farm residence** is assessed at 1/3 of its market value like the farm homesite.

3. **Farm buildings** are assessed at 1/3 of their contributory value to the productivity of the farm. Contributory value considers the current use of the improvements and what that use adds to the overall productivity of the farming operation.

4. **Farmland** is assessed according to their soil type and the land use. The statutes identify four categories of farmland and a method of assessing each one.

The four categories of farmland

1. **Cropland** includes

- All land from which crops were harvested or hay was cut;
- All land in orchards, citrus groves, vineyards, and nursery and greenhouse crops;
- Land in rotational pasture and grazing land that could have been used for crops;
- Land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured;
- Land on which crops failed;
- Land in cultivated summer fallow; and
- Idle cropland

Cropland is assessed according to the equalized assessed value of its debased soil productivity index (PI) as certified by the Department of Revenue.

2. **Permanent pasture** includes any pasture land except

- Pasture land qualifying under the cropland definition and
- Woodland pasture

Pasture is assessed at 1/3 of its debased PI EAV as cropland

3. **Other farmland** includes

- Woodland pasture;
- Woodland, including wood lots, timber tracts, cutover, and deforested land; and
- Farm building lots other than homesites.

Other farmland is assessed at 1/6 of its debased PI EAV as cropland

4. **Wasteland** includes the land that is not one of the three listed above. If it contributes to the farm, it is assessed at 1/6 of cropland. If it does not contribute it is assessed at zero. Grass waterways would be considered contributory and a road would be non-contributory.