

Last month I gave an overview of farmland assessments in Illinois along with a brief explanation of upcoming changes for 2006. Each month I will take a portion of the process and break it down in greater detail. This month I will talk about land use.

### Land Use And How It Affects Your Assessment

There are four major areas that affect your farmland assessment. The local county assessment office maintains those areas which are land use, soil type, soil debasements and the residential portion of a farm tract.

Determining land use begins with aerial photography. A map layer is created to indicate the various land uses. The County GIS (Geographic Information System) is the computerized mapping system that contains the information. There are four categories of land use defined according to the Bureau of Census. Based on that definition and the aerial photography it is determined if the land is crop, pasture, other farmland, or wasteland.

**Cropland** includes all lands from which crops are harvested or hay cut; all lands in orchards, vineyards, nursery and greenhouse crops; land in rotational pasture and grazing land that could have been used for crops without additional improvements; 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 (EAV) of its debased soil productivity index (PI) as certified by the Illinois Department of Revenue (DOR). (Note: Bulletin 810 assigns a PI to each soil type. It is then debased (reduced) for slope, erosion, flood and drainage to arrive at the debased soil PI. Each year the DOR certifies the EAV of cropland for each of those PI's.)

**Permanent Pasture** includes any pastureland except woodland pasture, and pastureland qualifying under the above cropland definition which includes rotational pasture and grazing land that could have been used for crops without additional improvements.

Permanent pasture is assessed at 1/3 of its debased PI EAV as cropland.

**Other Farmland** includes woodland pasture, woodland including woodlots, timber tracts, cutover and deforested land, and farm building lots other than home sites. It also includes land in the forestry program and land in vegetative filter strips.

Other farmland will be assessed at 1/6 of its debased PI EAV as cropland.

**Wasteland** (contributory value) is that portion of a qualified farm tract which is not put into cropland, pasture or other farm as the result of soil limitations and not as the result of management decision. Grass waterways & ponds are a couple examples of contributory wasteland. In many instances wasteland contributes to the productivity of other types of

farmland. Some land may be more productive because the wasteland provides a path for water to run off or a place for water to collect.

Contributory wasteland will be assessed at 1/6 of the value of the lowest PI EAV. When wasteland has NO contributory value, it will have a ZERO EAV.

**Roads** have ZERO assessed value unless it is a private lane. Private lanes will be assessed according to the land use on either side.

In 2006, a report will be available by parcel that shows the soils categorized by land use. It will also show the debasement for each soil and the corresponding PI.

Next month, we'll look more closely at soil types and how they are debased for slope, erosion, flood and drainage. If you have any questions contact the Henry County Assessment Office at 309-937-3570 or contact me by email at [lkernan@henrycty.com](mailto:lkernan@henrycty.com).

*Lindi Kernan*  
*Chief County Assessor*