

120. PROPERTY TAX ADMINISTRATION

We will seek legislation allowing by local referendum the dissolution of consolidated township assessing districts.

We will support legislation to improve the administration of local assessments including:

1. Provisions to specifically define property as real estate or personal property on an equitable basis statewide. We will continue to work with the State Department of Revenue (DOR) and local assessing officials on specific problems in this regard.
2. A change in the method of valuing mobile or manufactured homes for assessment and collection of taxes from the Mobile Home Local Services Tax Act (privilege tax) to an Ad Valorem Tax (measured by value).
3. Reduction of costs for property assessment publications by allowing counties to utilize online publication in lieu of printed publication. This type of publication would be in addition to the required individual property assessment mailings to property owners.
4. Allowing counties to eliminate the office of Township Assessor by a county-wide referendum in which a majority of voters in the county and a majority of voters in the majority of townships approve.

We will seek uniform and equitable implementation of the Farmland Assessment Law, in cooperation with county Farm Bureaus.

We will:

1. Work with county Farm Bureaus to inform members of the limits of their responsibilities in providing information to assessing officials.
2. Continue to cooperate with the DOR and the Association of Assessing Officials in developing educational materials for use by taxpayer groups.
3. Strongly urge the members of the Illinois General Assembly not to change the present formula for calculating the assessed value of farmland.
4. Support the appointment of Supervisors of Assessment versus elected Supervisors of Assessment.
5. Encourage county Farm Bureaus, in cooperation with local officials, to periodically hold information/education meetings for taxpayers.
6. Work with the DOR and the Association of Assessing Officials to achieve uniformity in depreciation (for assessment purposes) of all depreciable agricultural facilities.
7. Work with the Illinois DOR and the Association of Assessing Officials to encourage the assessment of all qualifying agricultural property, regardless of size, under the farmland assessment law.
8. Work with appropriate state agencies and other state officials to develop Conservation Management Plan rules that permit landowners to apply for a plan without submitting overly burdensome and prohibitive proposals.

We oppose legislation removing either the State DOR or the local Board of Review from the administrative process of approving or denying property tax exemptions. The DOR should continue to have final authority.