



LINK

Local Information, News & Know-How

Upcoming Dates:



July 31:
IFB Farm Income & Innovations Conference

August 7-8:
IL Rural Health Association Conference



[Click here for the State Fair's daily schedule.](#)

August 8-18:
Illinois State Fair

August 13:
"Ag Day" at IL State Fair

August 23-Sept. 2:
Du Quoin State Fair

August 27-29:
Farm Progress Show

July/August 2019

Volume 10 Issue 4

Equalization factors balance inequities among taxpayers

by Brenda Matherly

With property tax season upon us, and the connection to property assessments, it's a good time to discuss property assessment equalization factors. Many property owners around the State have seen these factors published in local newspapers and might wonder about their origin.

The property assessment equalization factor, often called the "multiplier", is the method used to achieve uniform property assessments among counties, townships and individual properties. The process of equalizing property is required by law. Under

the Illinois Property Tax Code, property in the State should be assessed at 33 1/3 percent of its full value.

While Illinois statute requires the assessed value of property be equal to 33 1/3 percent of its full value (except for Cook County), assessment levels may vary from that 33 1/3 percent within the boundaries of an assessment area.

These variations can occur for several reasons. Just the local nature of the assessment process alone can create variations among properties. Consider

(See **Equalization** on page 2)

Crop loss from flooding Reporting it can reduce your property assessments

by Brenda Matherly

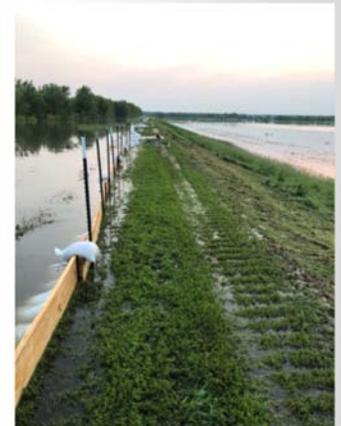
Crop loss due to flooding should be considered when assessing cropland for taxation.

Since the enactment of the farmland assessment law, farmers have been allowed the opportunity to receive a reduced per-acre assessed value on flooded farmland. This adjustment is based on documentation provided by the farmer to the Chief County Assessment Officer (CCAO).

When the CCAO reduces the assessed value of cropland, it is called an adjustment or a debasement. When there is actual crop loss due to flooding, an adjustment, known as a flood debasement, can be applied to those acres that suffered loss.

In order to receive a flood debasement, the farmer needs to document crop-loss percentages and report that information to the CCAO.

To accurately calculate flood debasements, only



those areas that suffered actual flood-related crop

(See **Crop loss** on page 4)

Did You Know...?

This summer, county fairs will be held in **94** of the 102 counties in Illinois.



Equalization *(continued from page 1)*

er the large number of local assessing officials who have different opinions about value, then factor in the hoops and hurdles that hinder the process including, pressures to keep assessments low, restrictions on time and resources, lagging valuations, and changes in economic conditions.

This equalization is particularly important because some of the State's many local taxing districts overlap into two or more governmental boundaries such as counties, townships and municipalities. These overlapping districts can include schools, community colleges, and fire protection districts, just to name a few. If there was no requirement for equalization, the result would be significant inequities among taxpayers with similar properties.

As mentioned above, equalization can happen between townships within a county, known as a township multiplier, or intra-county equalization. The township multiplier can be issued by either the Chief County Assessment Officer (CCAO) or the

County Board of Review.

Equalization factors between counties are also common. They are known as state multipliers or, inter-county equalization. State multipliers are issued by the Illinois Department of Revenue.

By law, the equalization factor (multiplier) is not applied to **farmland, farm buildings,** or coal rights, which are assessed using alternate assessment methods specified in Illinois law.

In the case of a state multiplier, if the county's property assessment level is at 33 1/3 percent of value, the state multiplier will be one (1.000). If the property assessment level is greater than 33 1/3 percent of value, the state multiplier will be less than one. If the level of property assessments is less than 33 1/3 percent of value, the multiplier will be greater than one.

An example of a state multiplier issued to a county might look like the following:

- If assessments in "Sample County" are at 33.31 percent of value, the county will be issued a state multiplier of a 1.0186 percent increase that will bring all property (except farm property) up to the statutory 33.33 percent assessment level.

- Impact on Sample County Home valued at \$50,000:

⇒ Home assessed at \$50,000 X a Multiplier of 1.0186

(\$50,000 x 1.0186 = \$50,930 equalized assessed value)

⇒ Home's new equalized assessed value = \$50,930

Now that you're in the know, keep an eye out in your local news publications for information on possible multipliers in your area.

[LINK](#)

Are solar farms coming to a county near you?

by Brenda Matherly

Many of Illinois' farm fields will be sprouting more than just ag commodities in counties across the state. In place of the traditional corn and soybean crop, some of Illinois'



farmland will have solar farms popping up.

112 "community solar farms" won Renewable Energy Credits (RECs) through a special lottery held this spring in Illinois. Awarding these incentives was an important step in identifying locations for solar farm construction.

A community solar farm is a renewable energy source that sells electricity to subscribers. Leading up to the lottery, Illinois had over 900 projects vying to receive the RECs. Of those 900 proposed, only 112 will be eligible to receive the credits. RECs are a certification used to show proof that energy has been generated from a (See **Solar** on page 3)

Illinois could request federal dollars that could funnel down to local township roads

by Brenda Matherly

Flood waters continue to take a toll across the state. Included in that destruction is a long list of damages impacting local units of government. Everything from costs associated with sandbagging, patrolling levees and equipment needed to combat rising and long-standing water.



As township road expenses pile up, IEMA is asking that those local units of government provide supporting documentation and maintenance records showing, in part, the condition of the road before the disaster and how damage that has occurred was related to flooding. This documentation will be required for both IEMA and FEMA funding.

Township road districts will be among those local units of government that have (and will continue to have) escalating expenses due to significant infrastructure damage, roadway cleanup and increased travel due to detoured flood traffic.

IEMA is predicting that expenses incurred on township roads, due to flooding, will be an eligible cost if the townships can show it is a direct result of the 2019 declared flood event.

As flood waters start to recede, the amount of damage and associated costs are rising. Following the cost of cleanup, shoulder erosion and erosion around culverts and other drainage structures are among the most common.

Illinois Emergency Management Agency (IEMA) is asking township road districts, along with all units of local government to compile their expenses tied to flood fighting, damage and cleanup and forward the information to the IEMA communications manager.

It is likely the total cost of this year's flooding could go above IEMA's threshold funding level of \$19.2 million for the state. In that case, IEMA will request funding assistance from the Federal Emergency Management Agency (FEMA).

It will take time to fully evaluate local needs. Even now, a few local roads remain under water. Avoid roads that are closed and remember, no one can put a price tag on safety.

[LINK](#)

(Solar continued from page 2)

renewable source, such as solar. Each REC represents the environmental benefits of 1 megawatt-hour (MWh) of renewable energy generation.

The RECs provide a mechanism for the purchase of renewable energy that is added to and pulled from the electrical grid. While solar energy projects in Illinois do not need RECs to sell electricity to utilities, they are less likely to be profitable without them.

Locally, the awarding of the RECs will mean the development of solar farms in several counties around the State. If you are contacted about a solar farm in your county or receive questions from landowners, please reach out to Bill Bodine, Director of Business and Regulatory Affairs, with the Governmental Affairs and Commodities Division.

A list of those counties where solar farms are likely to be sited is provided. (See list to the right.)

[LINK](#)

- | | |
|------------|------------|
| Boone | Logan |
| Cook | Macoupin |
| DeKalb | Madison |
| DuPage | Marion |
| Fayette | McDonough |
| Franklin | McHenry |
| Fulton | McLean |
| Grundy | Morgan |
| Henry | Ogle |
| Iroquois | Peoria |
| Jefferson | Putnam |
| JoDaviess | Richland |
| Kane | Stephenson |
| Kankakee | Tazewell |
| Champaign | Vermillion |
| Clinton | Whiteside |
| LaSalle | Will |
| Lee | Williamson |
| Livingston | Winnebago |

IDOR guidelines for completing a Flood Frequency & Severity Chart

by: Brenda Matherly

A farmer seeking a farmland assessment flood debasement should be given a Flood Frequency & Severity Chart (shown to the right) along with instruction and assistance for completing it from the Chief County Assessment Officer.

The farmer should use a "letter" to identify each flood area in a box on the Flood Chart that reflects the 10-year flooding record of that area. For example, Flood Area "A" suffered 10% crop loss per year for the last 10 years.

So, on the Flood Chart, the farmer would enter the letter "A" in the box where the "10% crop loss horizontal line" intersects with the "10 years in 10 vertical column". This process would be repeated for each Flood Area. A Flood Chart can accommodate up to 3 Flood Areas.

The purpose of the Flood Frequency & Severity Chart is to create a flood history that can be used to calculate a flood debasement.

Crop loss *(continued from page 1)*

loss will be considered. This will require farmers to provide input on the crop history of the property.

With this year's flooding conditions and widespread loss of planting options, farmers would be wise to take pictures of their flooded fields. Providing photo documentation to the CCAO will help to show the extent of loss due to persistent flooding.

In year's where flooding is not as persistent, the IDOR does not allow for a debasement for rain-related ponding. Long-term yield averages already include the potential impact of ponding on many soil types. However, in year's where consistent ponding produces crop loss, IDOR allows for a flood debasement on those acres.

Ponding is typically viewed as

localized, shallow pooling of water that happens shortly after rain or snowmelt. Flooding is generally considered the long-term covering of soil by flowing water from sources such as rivers and streams overflowing their banks.

The need for farmer documentation is mentioned in the Illinois Department of Revenue's (IDOR's) statewide guidelines. These particular guidelines outline the process CCAOs should use when applying local flood debasements.

In order to comply with the IDOR guidelines, the farmer should:

- Identify the actual acres affected by flooding;
- Determine, from yield data, the extent loss (in bushels) caused in each flood situation;
- Establish a parcel's flooding

history by compiling 10 years' worth of damage caused by flooding; and,

- File this information and documentation with the CCAO.

To make the documentation process easier and consistent, many CCAOs will provide farmers with a *Flood Frequency and Severity Chart* (shown above). Once completed by the farmer, the chart can be used by the CCAO as documentation to show a 10-year history of flooding on those soils. Farmers can request a copy of the chart and instructions for completing it from their CCAO.

In addition to a *Flood Frequency and Severity Chart*, proof of flooding might include photo documentation, crop insurance actual production history (APH) reports, loss appraisals, and/or disaster payment records from the local FSA office.

Get to Know Your Local Official: COUNTY CLERK

(Source: *Inside the Courthouse*
Illinois Association of County Board Members)



Primary Duties

The county clerk is the keeper of all county records. Duties of the county clerk's office range from administering elections to conducting a great deal of the state's taxation duties. The complexity of the recording process, along with the volume of work and the many different types of instruments required to be filled in the clerk's office, place much responsibility on the clerk.

Major functions of the clerk's office include:

Keeper of County Records

As the keeper of county records, the clerk's office is responsible for the care and custody of all records, books and papers filed or deposited in the respective offices of the county. Records in the clerk's office include notary public applications, liquor licenses, mobile home files, business registrations, prevailing wage rates, lawsuits, delinquent tax records, tax levies and voter lists just to name a few. The county clerk is responsible for developing a records management program and ensuring the preservation of these essential records.

Clerk of the County Board

As clerk of the county board, the county clerk attends all county board meetings and is responsible for keeping an accurate record of all the proceedings of the board. The clerk also preserves all bills of account acted upon by the board. All claims for county expenses are processed in the county clerk's office.

Registrant of Vital Records

The county clerk is the only official in the county authorized to issue, record and maintain birth and death certificates and issue marriage licenses. Access to such records is granted in specific circumstances.

Tax Extender

The county clerk calculates and extends the tax rates on all real estate in the county. The clerk files the annual budgets and levies of all taxing bodies, computes the tax rates for each unit, extends the taxes by applying the tax rates to the equalized assessed valuation, and certifies the information to the county treasurer. The clerk also collects delinquent tax payments and calculates Enterprise Zone abatements.

Elections

Elections are to be conducted by the "election authority." The election authority is the county clerk, unless there has been established a board of election commissioners. In that case, the board of election commissioners is the election authority for that city or county.

Other Responsibilities

The clerk's office provides numerous services to the public including genealogical searches, county assistance to those visiting the courthouse, instructions on obtaining licenses and passports and notary public registry. Except in counties with jury commissions, the county clerk has certain duties in relationship to the selection of grand and petit jurors. The county clerk is also the keeper of the seal of the county.

Training

The office of County Clerk is open to lay persons.

Term

County clerk is an elected office serving a four-year term.

2019 Rural Nurse Practitioner Scholarship Program Winners

by Brenda Matherly

Illinois Farm Bureau® is happy to announce the 2019 winners of the rural nurse practitioner scholarships. Congratulations go out to:

- Megan Klotz, Iroquois County
- Chrystal Middleton, Livingston County
- Jordan Peterson, Henry County
- Heather Pierce, Tazewell County
- Megan Tuetken, Montgomery County

This scholarship program, now in its 27th year, helps encourage and develop a pool of rural health practitioners to help meet primary health care needs in rural Illinois. Students who receive scholarships agree to practice for two years in an approved rural community in Illinois.

Each year Illinois Farm Bureau offers five \$4000 scholarships to

qualified applicants. To be eligible for the scholarship, students must be Illinois residents and be a Registered Nurse accepted or enrolled in an accred-

Scholarship Timetable

May 1	Applications due
June	Illinois Farm Bureau Nurse Practitioner Scholarship Committee recommends recipients to the grant providers
July	Recipients are notified
Sept.	First installment paid to university
Jan.	Recipient submits a one-page progress report to Scholarship Committee
Jan.	Second installment paid to university
May	Second progress report is submitted to Committee

Upon graduation, recipient must submit a letter to the Scholarship Committee verifying employment in a rural community.

After completion of the two years of service, the recipient must verify he/she has been employed in a rural community.



ited Nurse Practitioner Program. Funding is provided by the Rural Illinois Medical Student Assistance Program (RIMSAP).

For additional information, contact Donna Gallivan at 309-557-2350, or via e-mail at dgallivan@iffb.org.

LINK

There have been **90** Rural Nurse Practitioner Scholarships awarded since 1992!

IHRA Conference



The Illinois Rural Health Association (IRHA) will host the 30th annual Illinois Rural Health Association

Educational Conference in August.

On August 7-8 the IRHA will hold its annual conference at the Hil-

ton Garden Inn in Champaign, IL. The conference is an opportunity for rural residents, rural healthcare administrators and clinicians to learn about the challenges, successes and new advancements in rural health care.

Attendees will have over 18 workshops to choose from over the two-day conference. Many of these workshops will focus on pri-

ority health care issues for farmers and rural residents. Topics include mental health care issues and awareness in rural communities, trends in telehealth, and AgrAbility services available to farmers.

For more information on registration and a complete detailed brochure, go to: www.ilruralhealth.org.