



### Upcoming Dates:



December 7-10:  
IAA® Annual Meeting,  
Chicago

January 8-10:  
IL Specialty Crops,  
Agritourism, & Organic  
Conference

January 16-17:  
IL Assn. of Drainage  
Districts Conference

February 18:  
Governmental Affairs  
Leadership Conference  
(GALC)

March 17:  
General Primary Election



### Did You Know...?

Property taxes  
are  
administered  
and used  
entirely by  
local  
governments.



## Finding common ground on flood debasements

by Brenda Matherly

The Illinois Department of Revenue (IDOR) is working alongside Illinois Farm Bureau® (IFB®) to provide guidance on flood debasements. While our audience might be different, both IDOR and IFB want to make sure we share a similar message. The message being, crop loss due to flooding should be considered when assessing cropland for taxation.

IDOR recently distributed a memo to Chief County Assessing Officials (CCAOs) explaining the flood debasement process, the CCAO's role, and options available in prevent plant situations.

At the same time, IFB distributed information to county Farm Bureau (CFB) offices and members explaining

flood debasements, the farmer's role, and the options available in prevent plant situations.

Both IFB and IDOR hope this parallel approach will help reduce confusion for both farmers and CCAOs—especially in those counties applying flood debasements for the first time. Mother nature showed no favorites with this year's heavy rains.

The following explains flood debasements and reviews the information shared with farmers and CCAOs.

Since the enactment of the farmland assessment law, farmers have had the opportunity to receive a reduced per-acre assessed value on flooded

(See **Debasements** on page 2)

## Quadrennial year: "four" the love of assessments

by Brenda Matherly

Per the Illinois Property Tax Code, general assessment years, more frequently called quadrennial assessment years, are to happen every four years. During the quadrennial assessment year, all property in the quadrennial assessment area is to be reassessed, regardless of classification, age, location, size or improvements.

For most property, the quadrennial assessment year is a much more comprehensive reassessment than in other years. While the impact on farmland is not as significant, it's still worth mentioning. (See sidebar article on page 3 for more information.) In a quadrennial year, assessors look at individual properties and consider

(See **Quadrennial** on page 5)

## Debasements

(Continued from page 1)

cropland. This adjustment is based on documentation provided by the farmer to the 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 %ages and report that information to the CCAO.

To accurately calculate flood debasements, only those areas that suffered actual flood-related crop loss will be considered. This will require farmers to provide input on the crop history of the property.

Because of this year's widespread and endured flooding, many farmers were forced into a prevent plant situation. With this large-scale, unprecedented situation, IDOR is suggesting CCAO's collect documentation, provided by the property's representative, showing proof that the prevent plant parcel qualifies for a flood debasement.

As a guideline, IDOR is suggesting "Last Day to Plant" dates as approximate prevent plant dates that can be used to determine if a parcel could have been cropped with an expected yield harvest.

### *IDOR Suggested* Last Day to Plant:

Corn	June 25
Soybeans	July 14



In addition to outlining the process, IDOR's statewide guidelines also mention the need for the farmer to provide documentation proving flood-related crop loss.

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.

Proof of flooding might include photo documentation, actual yield production history (APH) reports, loss appraisals, and disaster payment records from the local FSA office. This is a conversation farmers should have with their county assessing officials.

If approved, the debasement will be applied beginning in assessment year 2020.

[LINK](#)

## Annual Reassessment of Farmland:

The quadrennial assessment year that applies to most property in Illinois has minimal impact on farmland. By law, farmland is to be reassessed every year.

For farmland, the tax cycle begins in May of the prior year. The Illinois Department of Revenue (IDOR) is required by statute to certify to each **Chief County Assessment Officer (CCAO)** by May 1 the next years assessed value for farmland. On or about June 1 each CCAO will hold a meeting with the **County Farmland Assessment Review Committee (FARC)** to discuss the values certified by the IDOR and make any recommendations. If no changes are recommended, the following January the assessments are applied, and approximately 18 months later tax bills are paid.



**May 2019**

IDOR certifies 2020  
Farmland values to  
CCAO's

**\*June 2019**

FARC approves  
2020 values

**\*November 2019**

CCAO Publishes  
2020 value  
changes

**January 2020**

CCAO applies  
2020 assessments  
to farmland

**\*June 2020**

Tax bills are  
mailed

*\*Some of the dates shown on the timeline are based on an approximate range. Actual dates will vary between counties.*

# Take notice of property assessment change notices

by Brenda Matherly

You will be notified if the assessed value of your property is changing. For that reason, farmers can expect an annual notification that the assessed value of their farmland is changing. While I can't say exactly when or how that notice will be provided, I can say in many counties, it happens during the busy harvest season. Therefore, farmers will need to keep one eye on field work and the other looking out for county correspondence.

By statute, any change in the assessed value of property (other than equalization) must be published in a newspaper of general circulation. Unlike other proper-

ty, farmland is reassessed every year. This means counties must notify all their farm landowners of the change in value. How that notice is delivered will vary from one county to the next. Knowing your county's method(s) of publication might help reduce some of the confusion connected to the property assessment and taxation process. Information on assessment change notices and county practices can be obtained through your county assessment office.

In addition to a newspaper publication, some counties will mail assessment change notices directly to farm landowners every year. In other counties, the notice of change is only published in a newspaper of general circu-

lation. In addition to these notification practices, there are counties that add another layer of notice by including the information on their website. In these counties, a link to the information is often included in the "hard-copy" publication.

The Illinois Department of Revenue (IDOR) has provided guidance to county assessment officials on basic publication requirements. In order to meet the statutory mandate, IDOR guidelines advise that the notice of annual change in farmland values may include only a single publication if the adjustment is solely due to the

(See **Change Notices** on page 4)

## Change Notices

(Continued from page 3)

dollar-value change tied to the statutory 10 % limitation driven by the median soil Productivity Index (PI). An example of this year's publication might look similar to the following:

*Pursuant to 35 ILCS 200/10-115, the farmland assessments for the 2020 assessment year will increase by 10 % of the preceding year's median cropped soil productivity index as certified by the Illinois Department of Revenue with data provided by the Farmland Assessment Technical Advisory Board resulting in a \$32.10 per acre increase for each soil productivity index.*

If it is a general assessment year, often referred to as the quadrennial assessment year, (as explained on page 1 of this newsletter) the publication requirements are more inclusive. In a quadrennial assessment year, the Chief County Assessment Officer must publish a complete list of all property assessments, including farmland, located in the quadrennial assessment area.

Regardless of the year, any farmland assessment change that is not due to the annual certified value adjustment must be individually published and an assessment change notice mailed to the landowner. Examples of this type of assessment change might include a change in land use, the removal of a debasement, or soil reclassification.

The notification of an assessment change also triggers the timeline property owners have to file an appeal, with the county board of review, on the property's assessed value. That timeline is within 30 calendar days of the publication date of the assessment change notice.

Whether delivered by postal service, newspaper circulation or combination of both, farmers should get into the practice of reading their annual assessment change notice. Even if this means doing it in your shop on a rainy day - when you'd rather be in the field.

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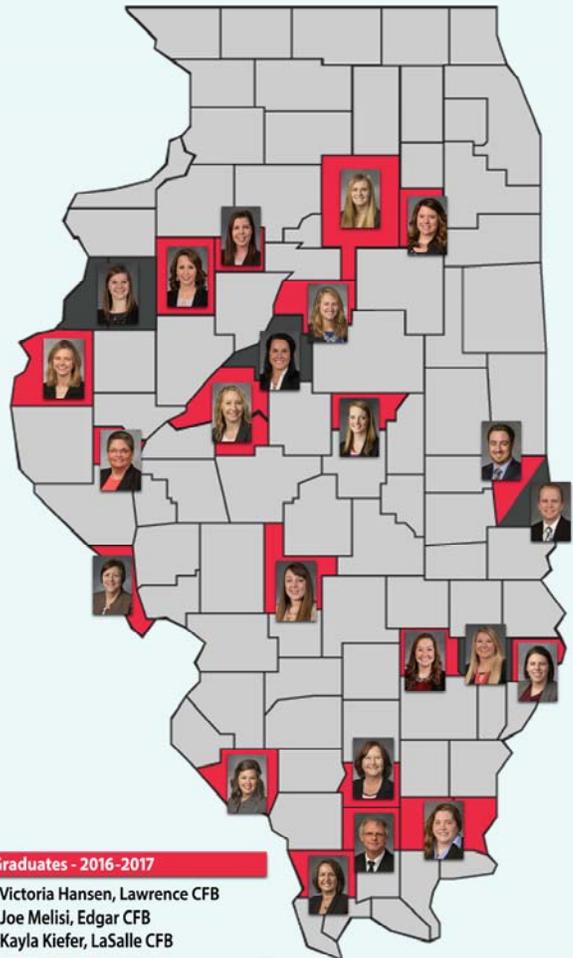
Engagement starts at the local level:  
a lesson learned through *Think LINK*.

Local Information News & Know-How



Think  
**LINK** Program

Graduates & Current Participants



#### Graduates - 2016-2017

- Victoria Hansen, Lawrence CFB
- Joe Melisi, Edgar CFB
- Kayla Kiefer, LaSalle CFB

#### Graduates - 2017-2018

- Jane Brangenberg, Calhoun CFB
- Marisa Davis, Saline & Gallatin CFBs
- Sydney Lay, Clay CFB
- Lance Martin, Williamson CFB

#### Graduates - 2017-2018

- Janell Baum Thomas, DeWitt CFB
- Carley Klaus, Woodford CFB
- Stephanie Rhodes, Union CFB
- Katie Cayo, Randolph CFB

#### Graduates - 2018-2019

- Ashley Beutke, Mason & Menard CFBs
- Hailey Weyhrich, Knox CFB
- Anna Emm, Stark CFB
- Victoria Wax, Grundy CFB

#### Graduates - 2018-2019

- Gay Bowlin, Franklin CFB
- Katie Wilson, Montgomery CFB
- Kathy Knight, Brown CFB
- Kristin Huls, Hancock CFB

#### Current Participants - April 2019-2020

- Emily Rogier, Tazewell CFB
- Gina Long, Warren-Henderson FB
- Kenzie Zwilling, Richland CFB
- Wyatt Williamson, Edgar CFB



\*Map reflects manager's location at the time of graduation.

# Local government, local issues, and being engaged

by Ryan Whitehouse

In this first article discussing local government, local issues and being engaged, my hope is to highlight topics for future articles. The purpose is to get you thinking about local government and how it impacts you. Future articles will provide tools and examples on ways to get involved.

What is local engagement? And what issues should my county Farm Bureau engage in? The answer to both questions is "anything and everything." This is said a little tongue and cheek, but county Farm Bureaus do have the capability and responsibility to get involved in any issue impacting membership or agriculture.

Agriculture needs your help to initiate that support at the local level. You are the individuals knowledgeable on the issues and with relationships amongst the



county board members, township trustees, and the mayor. Yes, even the mayor. Local government is county, township, school board and many more. But it is also municipal government. Farm

Bureau leaders need to start building trust with the mayors and council members of cities, towns and villages. This level of government has unique power and left unchecked, could negatively impact our industry.

County Farm Bureaus are involved across the state to make a difference. Illinois Farm Bureau is successful because of our county's involvement on local issues, but to be an "*influencer*" is the goal.

In the next edition of *LINK*, I will dive deeper into the difference between being "involved" and being an "influencer."

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## Quadrennial

(Continued from page 1)

whether a new value should be placed on it based on the condition of the property as of January 1 of that year. For many of those properties, it's the first time they've been evaluated since the last quadrennial assessment year. As a result, significant reassessments might occur. In years outside the quadrennial, assessors might look at larger and more general "neighborhood" level adjustments that will likely have little or no impact on most of the properties in the area.

During a quadrennial year, assessors are required to "view" each property in the reassessment area. This may be as simple as

driving by to identify any exterior changes or a more detailed inspection of the property. The reassessment process often leads to an increase in the property's assessed value. For most property, other than farmland, this increase can be the result of several factors including, market changes that took place in prior years and improvements or additions to the property.

For reasons listed above, property owners might not look forward to the quadrennial assessment year. However, the process is important to ensure property assessments are fair and equitable and to help avoid "sticker shock" taxpayers might experience if

assessments are not periodically reviewed.

In many counties, the total parcel count is too high to reassess the entire county every four years. Often counties will instead take smaller bites by dividing the county into four quadrants and perform the reassessment on one quadrant every year.

Whether countywide or by quadrant, the quadrennial year is a good time for property owners in the reassessment area to take stock of their properties and determine if their assessments are an accurate reflection of value.

[LINK](#)

# Property owners are entitled to Truth in Taxation

by Brenda Matherly

As a tax payer, being engaged in local government is your right. Exercise that right every chance you get! Truth in Taxation hearings are a prime opportunity to do just that.

All units of local government must follow established public notice procedures if they intend to increase their property tax levy more than 105 % of their previous year's extension. This notification process is required under the Truth in Taxation Act ([35 ILCS 200/18-55](#)). Through Truth in Taxation, taxpayers can have their day in court.

Truth in Taxation law requires all taxing districts to annually compare the amount of their proposed aggregate property tax levy to the amount of taxes extended for the prior year. If the taxing district is recommending an aggregate tax levy that is more than 105 % higher than the previous year's tax extension, taxpayers must be notified and given a public hearing to address the increase.

During the hearing, taxing districts must explain the reason behind the increase. They must also allow time for the public to speak on the proposal. Following the hearing, the taxing district can still move forward with the increase. Public comment at the Truth in Taxation hearing is not binding. However, an informed public opinion is not without merit and can sway a responsive unit of local government. Attending the Truth in Taxation hearing might also give taxpayers a new perspective on the type and value of services provided.

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To comply with the law, a notice of the Truth in Taxation public hearing must be published in a newspaper following one of the three guidelines. If the taxing district:

- Is located primarily in one county but extends into adjoining counties, the notice shall be published in a newspaper of general circulation published in the taxing district. If there is no such newspaper, the notice must be published in a newspaper of general circulation published in each county and where any part of the taxing district is located.
- Is located entirely in one county, the notice shall be published in a newspaper of general circulation published in the taxing district. If there is no such newspaper, the notice must be published in a newspaper of general circulation published in the county.
- Includes all or a large portion of two or more counties, the notice shall be published in a newspaper of general circulation published in each county in which the district is located.

### Truth in Taxation Act Definitions

(35 ILCS 200/18-55)

- **"Aggregate Levy:** The annual corporate levy of the taxing district and those special purpose levies which are made annually (other than debt service levies and levies made for the purpose of paying amounts due under public building commission leases)."
- **"Special Purpose Levies:** Include, but not limited to, levies made on an annual basis for contributions to pension plans, unemployment and worker's compensation, or self-insurance."

### (Sample Notice)

#### Example County Notice of Hearing

A public hearing concerning the proposed budget and the proposed levy increase for *Example County* will be held on (day and date) at (time) at (address).

The amount of property taxes, less exclusion for (exemptions specified, i.e. election costs, debt service), extended or estimated to be extended on behalf of *Example County* for the preceding year is \$\_\_\_\_\_.

The amount of the proposed levy, less exclusion for (specify), for the current year is \$\_\_\_\_\_.

The %age of increase of the current year levy over the amount extended or estimated to be extended for the preceding year is \_\_\_\_\_%.

Date: \_\_\_\_\_

## Get to Know Your Local Official: County Assessor

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



### Primary Duties

The Chief County Assessment Officer (CCAO) or supervisor of assessments is responsible for assessing the value of all real property within their jurisdiction for the purpose of real estate taxation. The assessment process plays an important role in local government. Equitable assessments assure property owners are paying their fair share of the costs of operating schools, providing police and fire protection, road construction and maintenance, and other basic public services.

The assessor is concerned with value, not taxes. The assessor does not collect taxes, calculate taxes or determine the tax rate. Taxing jurisdictions such as schools, cities, and townships, adopt budgets which determine the tax levy. The actual dollar amount of your tax bill is determined by how much money these local agencies need to operate. Every dollar of property tax remains in the local area to fund local government.

Property is assessed as of January 1 each year. The CCAO, in conjunction with township assessors, where applicable, determines a full or partial value of new construction or improvements. In Illinois, a legal assessment is 33 1/3 % of value. To estimate value, the assessor generally uses three approaches.

- The first approach is to find properties which have sold recently that are comparable to the property being assessed.
- The second approach, the "cost approach," is an estimate of how much money it would take to replace the property with one similar to it.
- The third approach known as the "income approach" is used to assess property such as an apartment or office building which produce income. State law requires that all real property be reassessed every four years.

After the assessor places a property value on each parcel of land in the county, the board of review hears complaints and determines those property values. The Illinois Department of Revenue analyzes the assessments in every county throughout the

state and determines the State Equalization Factor. This multiplier is then applied to those counties' assessments which fall below the statutory 33 1/3 level of property value. The county clerk then reviews the taxing jurisdiction budgets and determines the tax rates

that should be applied to the assessments based on the estimated expenditures for each unit of local government. The county treasurer calculates the tax bills, mails them out, and collects the tax dollars.

### Other Responsibilities

The county assessor is the clerk of the board of review and is present at all hearings. The board of review hears complaints from taxpayers concerning real estate assessments, and renders decisions regarding values of property. The county assessor also prepares and maintains up-to-date tax maps, lists of property owners names and addresses, and property record cards.

### Training

To be eligible for the office of supervisor of assessments, a person must possess one of the following:

- Certified Illinois Assessing Official certificate from the Illinois Property Assessment Institute
- Certified Assessment Evaluator certificate from International Association of Assessing Officers
- Member of Appraisal Institute (MAI), Residential Member (RM), Senior Real Estate Analyst (SREA)

In addition, a person must have passed an examination conducted by the Department of Revenue.

### Term

Supervisor of assessments are elected or appointed by the county board and serve a four-year term.

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## 2020 Illinois Association of Drainage Districts Annual Conference

by Brenda Matherly



The Illinois Association of Drainage Districts (IADD) will celebrate 25 years of helping drainage district commissioners at the 2020 annual conference.

The conference, sponsored, in part, by Illinois Farm Bureau will be held at the Double Tree Hotel in Bloomington, IL on January 16-17.

This year's event will focus on helping districts accomplish their goals and influence legislative and regulatory decisions.

The packed agenda will include sessions on: Communicating Effectively with Legislators; Commissioner Responsibilities; Sustainable Intensification of Agricultural Drainage; Using Drones to Better Manage Drainage Districts; and, much more.

A lot has changed over the past 25 years—staying informed on today's issues helps bridge the gap between past accomplishments on future challenges.

For more information visit IADD's website at: <http://iadd.info/>

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### TASTE OF ILLINOIS

Member Sourced  
Dinner Event



Join us!

Sun., Dec. 8 | 5 p.m. – 8 p.m.  
PALMER HOUSE | CHICAGO

**BUY YOUR TICKET TODAY**

Tickets are \$45

Reserve a table of 10 for \$500

Admission is FREE for children 11 and under when you donate three canned goods per child, which will go to Harvest for All.

To purchase tickets, contact your County Farm Bureau or visit: <https://form.jotform.com/92375810650154>

## 2020 Specialty Growers Annual Conference:

The annual Illinois Specialty Crop Conference will be held in Springfield, Illinois on January 8-10, 2020. The conference is aimed at meeting the needs of agritourism businesses, irrigation issues, pollinators, cut flower growers, organics and producers of vegetable, herb, and fruit crops in Illinois and surrounding states.

On Wednesday, January 8, the conference will open with five pre-conference, all-day workshops on (1) Food Safety Training; (2) Pumpkin Production; (3) Cut Flowers; (4) Protected Culture; and (5) Hemp.



In addition, there will be special sessions on Fruits, Vegetables, Herbs, Beginning Farmer, Agritourism, Business Development, and other special interest areas.

There will be 60+ vendors showcasing products from vegetable seed, containers and packaging, jams and jellies, bakery items, crop protection products, and much more. This annual event attracts an average of 500+ attendees and is the premier conference in the state for the specialty crop industry. An agenda and online registration can be found on the ISGA web site, [www.specialtygrowers.org/iscc](http://www.specialtygrowers.org/iscc).

Any questions can be directed toward Raghela Scavuzzo at [rscavuzzo@ifb.org](mailto:rscavuzzo@ifb.org).

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