



Upcoming Dates:



May 25:
Memorial Day

June:
Typical—first property tax installment due

June:
Typical—County Farmland Assessment Review Committee mtg.

October 31:
Deadline to complete U.S. Census (Subject to Congressional approval)



Did You Know...?

No two townships in Illinois may have the same name.



A handful of counties offering property tax relief

by: *Ryan Whitehouse*

Property tax payments are just around the corner. Make sure you know when yours is due and how you might be asked to pay.

There are two primary ways in which to pay property taxes. A person can escrow them within their monthly mortgage payment or pay them separately to the county treasurer.

For many counties, June will be the month the first installment is due. However, local practices put in place to address limited county functions, and financial strain on residents due to the COVID-19 pandemic, may alter the collection of property taxes in your county. The Illinois property tax code gives county government the authority to waive late fees and in-

terest payments if a disaster proclamation is made at the state or federal level. A few counties across the state have implemented this authority.

NOTE: Please be aware of when your property taxes are due. You are responsible for making the payment on time.

County governments have recognized the COVID-19 situation has put a financial strain on some of their citizens. In an effort to provide some property tax relief, a few counties have decided to provide some property tax relief for those in need. Some counties are delaying the first payment. Others are removing late fees. And then you have a county like

(See **Tax Relief** on page 2)

County governments are battling with the health of their budgets

by: *Brenda Matherly*
source: *National Association of Counties*

While budget solvency is always a priority for units of local government, the COVID-19 pandemic has local officials counting every penny this year. County government, in counties of all sizes, are bracing for a massive budgetary impact.

A recent study by the National Association of Counties (NAOC), shows that counties across the nation are staring down the barrel of potentially a \$144 billion loss in revenue through 2021. At the same time county governments are being asked to provide stepped-up, critical services needed for COVID-19 response and recovery efforts.

(See **County Budgets** on page 7)

Tax Relief

(Continued from page 1)

McLean that is doing a combination of both.

Of those counties offering payment options, many will require taxpayers provide proof they are experiencing financial hardship caused by COVID-19. In those counties, taxpayers will likely need to apply for the benefit.

It appears most counties offering relief are doing so by waiving late penalty fees on the first installment. These fees are often being waived for up to 90-days, or until payment of the second installment is due. By law, the state requires a 1.5% penalty each month the bill is overdue. Waiving that fee on the first install-

ment would amount to about a \$45 per month saving on a \$6,000 property tax bill.

On average, 30-60% of taxpayers across the state use an escrow account to pay property taxes monthly along with their mortgage payment. These taxpayers will likely not be affected by a county ordinance impacting property tax payments.

While residents in those counties offering assistance will likely appreciate county efforts, remember our units of local government need these dollars to operate. These dollars pay for services, road projects, construction projects and for first responders. The tax dollars are also distribut-

ed to other units of local government. Schools, townships, municipalities, community colleges, libraries, airports and many more use these taxes to provide the essential services within your community. In fact, on average 43% of local government revenue comes from property taxes.

Give credit where credit is due but remember, your property tax dollars fund services vital to your quality of life. Timely payment will help maintain these services.

Remember to check when your property taxes are due and pay them according to local enforcement.

[LINK](#)

Relaxed Open Meetings Act requirements for local units of government

by Brenda Matherly

Due to public health concerns arising from the COVID-19 pandemic, local governments are postponing non-essential meetings and implementing procedures for "hosting" those meeting considered essential. Opportunities to hold these essential meetings have been made possible under the gubernatorial disaster proclamation and Executive Order which, in part, relaxes meeting requirements under the Open Meetings Act (OMA).

The OMA is one of Illinois' sunshine laws that ensures meetings, actions, and deliberations of public bodies, including local units of government, are conducted openly, accommodate public attendance, and allow for public comment.

The OMA also requires a quorum of the members of a public body be physically present at the meeting location.

To limit public gatherings and violations to the OMA the current Executive Order encourages local governments to postpone business when possible, including non-essential meetings.

When a unit of local government determines it must hold a meeting, the Executive Order suspends the requirements for public, in-person attendance and the presents of a "physical quorum" by allowing for remote participation.

Under the Executive Order local governments must still find ways for these remote meeting to be accessible to the public and press. They must also provide opportunity for public comment.

These "virtual" meetings can employ a combination of video, audio and telephonic access. Local governments can also consider taking public comments by email or written submission. Those comments can then be read at the public meeting.

Where possible, local governments should also provide frequent updates on their website and consider outreach through social media.

Putting these measures in place creates opportunities for local governments to move forward during this challenging public health emergency while still maintaining a degree of transparency and public involvement.

[LINK](#)



Even in these unprecedented times, we applaud the accomplishments of our *Think LINK* participants! April would have marked the graduation and celebration of our sixth class of *Think LINK* participants. While we have not yet been able to gather in observance of their accomplishments, they have completed their participation in the program with flying colors.

We'd like to say congratulations to:

- Wyatt Williamson, Edgar County Farm Bureau*
- Kenzie Zwilling, Richland County Farm Bureau*
- Emily Rogier, Tazewell County Farm Bureau*
- Gina Long, Warren-Henderson Farm Bureaus*

Each of these managers did an outstanding job and have successfully completed the program that focuses on local government awareness and involvement.

Think LINK targets relatively new county Farm Bureau managers and is intended to raise their awareness, understanding and comfort level with local government—and ultimately their involvement. To help achieve these goals, Illinois Farm Bureau* staff spends a year working with the participants. Much of that time is spent in the county with learning exercises aimed at producing results that have practical application.

To showcase their participation, our *Think LINK* managers wrote an article on a local government topic of interest to them. Those articles are included in this issue of LINK.

Make sure to congratulate each of these managers on a job well done!

LINK

The Freedom of Information Act and its continued role in society



by Wyatt Williamson, Manager, Edgar County Farm Bureau*

In the digital age of the 21st century transparency is an ideal that seems to hold less and less value. Fortunately, when it comes to government there are certain measures put in place to help safeguard the right to transparency.

In 1966, President Lyndon B. Johnson signed into law the Freedom of Information Act (FOIA), giving the general public the right to access records from federal agencies. The purpose of its creation was to hold government accountable, while exposing misconduct and waste, as well as threats to the public's health and safety. While FOIA now helps to increase transparency on every level of government, there is a set of exemptions set forth by congress to allow agencies to withhold certain information to protect personal privacy and national security.

After a series of amendments to strengthen FOIA over the course of the 1970's and 80's we arrive at how FOIA is utilized today. Any U.S. citizen, foreign national, or organization can make a FOIA request here in the United States. Records can be accessed at any level of government except those of Congress, the federal courts, the President, and his immediate staff on a federal level. The state of Illinois was able to enact its own set of FOIA laws in 1989 with the latest update taking place in 2010.

When it comes to state and local governments, each one has their own open-record laws. In Illinois, records may be accessed by the public upon written request, except confidential and trade secret information. They also retain the right to file suit for injunctive or declaratory relief in cir-

FOIA

Provides the right for public access of public agency records, including, "all records, reports, forms, writings, letters, memoranda, books, papers, maps, photographs, microfilms, cards, tapes, recordings, electronic data processing records, electronic communications, recorded information and all other documentary materials pertaining to the transaction of public business... (5 ILCS 140/2(c))

(See **FOIA** on page 4)

FOIA

(Continued from page 3)

cuit court of the county where the FOIA is. At the local level, every county in Illinois is required to have an appointee to handle the requests and see that they are compiled with in a timely matter. Each county in the state of Illinois and their respective public bodies is required to post information on where to send FOIA materials and the types of records it maintains.

In the event someone wants certain records, they must clearly state which records they want, and submit the request in a formal letter. The office which has been requested has up to five business day to respond to the request as stated in Act 5 ILCS 140(3). In most cases this is easily complied with. The office may also charge per copy of requested records to offset cost. Most units of government post as many of the pertinent records as they can to avoid unnecessary FOIA requests and provide the much-

SAMPLE FOIA REQUEST

Agency Head [or Freedom of Information Act Officer]

Name of Agency

Address of Agency

City, State, Zip Code

Re: Illinois Freedom of Information Act Request

Dear _____:

Under the Illinois Freedom of Information Act, 5 ILCS 140, I am requesting an opportunity to inspect or obtain copies of public records that [Describe the records or information sought with enough detail for the public agency to respond. Be as specific as your knowledge of the available records will allow. But it is more important to describe the information you are seeking.]

I understand that the Act permits a public body to charge a reasonable copying fee not to exceed the actual cost of reproduction and not including the costs of any search or review of the records. 5 ILCS 140/6. [Option:] I am willing to pay fees for this request up to a maximum of \$_____. If you estimate that the fees will exceed this limit, please inform me first. [Option:] However the law allows you to impose a waiver or reduction of fees when information is sought in the public interest, as is the case for this request. [Here, you can identify yourself as a representative of the news media if applicable and state that your request is related to news gathering purposes. Include a specific explanation of why your request is in the public interest.]

I look forward to hearing from you in writing within five working days, as required by the Act 5 ILCS 140(3). Thank you for considering and responding to this request.

Sincerely,

Name

Address

City, State, Zip Code

[Optional:] Telephone number and e-mail

needed transparency.

The need for FOIA is as great today as it ever was. Over the course of its existence it has helped uncover many controver-

sies and helped keep government on their respective toes. Going forward the FOIA will continue to be a necessary tool in government whether it be on the National, State, or local level.

LINK

County governments settle on a structure



by Kenzie Zwillig, Manager, Richland County Farm Bureau®

Counties in Illinois can be structured under three forms of government: township organization, commission structure, and county executive form of government. The two most common forms are township and commission structure. They each have their own characteristics and might operate differently in each county. The Illinois Constitution of 1848 gave each county the authority to establish whether they would like to operate under township or commission form of government. Each county should consider the

structure that ensures success for their specific area. Currently, most of the counties in Illinois operate under township structure.

The township form of government currently resides in 85 of the 102 counties in Illinois. Each county under a township structure is governed by an elected board. Counties under the township structure can seat 5 to 29 board members. Because of their larger numbers, most township county boards are divided into, and operate with standing committees. This committee structure allows

board members to focus on specific issues. A few examples are judicial, finance, land use, zoning, legislative, and transportation committees. These committees will focus on their particular issues and then submit their recommendations to the full county board to act on.

The county commission form of government is the oldest and most traditional county organizational structure. It is present in the following 17 counties: Alexander, Calhoun, Edwards, Hardin,

(See **Structure** on page 5)

Structure

(Continued from page 4)

Johnson, Massac, Menard, Monroe, Morgan, Perry, Pope, Pulaski, Randolph, Scott, Union, Wabash, and Williamson. Commission counties also have a board of elected officials to administer the county government. The board is made up of either 3 or 5 members, known as commissioners, one of which being the chairperson and typically alternating designation each year. Due to their smaller numbers, county commissioners serve as a committee of the whole. Commission structure allows the commissioners to serve both the executive and legislative responsibilities, which gives them the authority to enact and administer local ordinances. They can approve budgets, hire county employees, and oversee spending within their county.

The last form of government and the least common is the county executive form of government. The counties of Cook, Champaign, and Will are structured under this form of government. These counties have departments of county government that are administered by a single county official. The county official is named the county executive and is elected at large by the qualified voters of the county. The board will act as the legislative body of the county. This structure gives the county board authority to provide for local government issues.

A TIF tutorial



by Emily Rogier, Manager, Tazewell County Farm Bureau®

Martin Luther King, Jr. once said “If you can’t fly then run, if you can’t run then walk, if you can’t walk then crawl, but whatever you do, you have to keep moving forward.” In a time of a national pandemic, we all feel the challenges it can reap on our local economies. From the Big Apple to the small towns of our home state, we must find a way to keep moving forward.

Very much like the unprecedented times we are facing, looking for the “up” in this downward spiral of events can seem overwhelming. Municipalities are often faced with this issue. Across Illinois and throughout the nation, cities, towns, and villages are faced with the same concern: providing economic growth in areas most in need.

One economic tool used; Tax Increment Financing, or TIF districts, helps improve blighted areas, and jump-start economically challenged parts of a community. In Illinois, this development tool gives municipalities the jurisdiction to designate certain areas as TIF’s. More often than not, kick-starting these “run-down” areas requires a large investment. So, how does one revitalize an area that’s declining? The answer might be: TIFs.

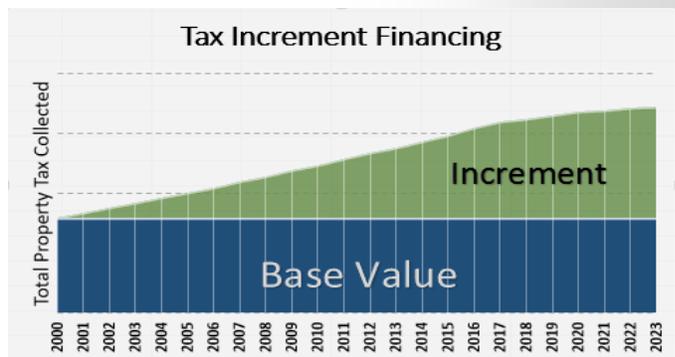
TIFs are not unique to Illinois. In fact, they’re used in almost every state. Since the creation of the Illinois Tax Increment Allocation Redevelopment Act in

1977, more than 500 municipalities across the state have created over 1,000 districts.

How TIFs work: TIFs freeze the existing Equalized Assessed Valuation (EAV). This EAV is based on that property’s undeveloped or blighted value, known as the base value. The base value of the area is frozen for the life of the TIF; 23 years. As development occurs and property values increase, the overall value within the TIF district rises. This added value is called an increment, which is the difference between the current total value and the base value. The increment, in turn, is collected and put into a special fund that the municipality can invest back into the TIF district. The graph below shows an example of the property tax collected over the 23-year lifespan of a TIF.

TIF district projects can include financing of public infrastructure, such as, streets, sewer, or water systems. The dollars can also help improve polluted areas or assist in improving the viability of downtown business districts. They may also take land that was blighted before becoming vacant; such as mines, unused railroad tracks, areas of flooding, or unused disposal sites.

(See TIF on page 6)



TIF

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Taking these funds to help find new ways to revamp these properties and foster commercial activity and job creation.

TIFs are not without scrutiny. Perhaps the biggest concern, is the lack of transparency. How are these new tax dollars being allocated? Are they being re-routed into different tasks, away from general purpose funds? The new property tax dollars captured from these projects are devoted to the new redevelopment projects, although, what about public schools, park districts, and townships? These local units of government can feel added pressure from new employees and their families that come from helping with new development projects, yet there are no added tax dollars from the businesses to

support the additional pressure. All revenue generated above the base is funneled into the TIF fund.

TIF funded districts are designed to help local governments attract new businesses and new development; meaning more jobs, more customers, and in turn, more private investment in areas most in need. Yet, that does have its challenges.

The pressure put on municipalities to fund needed services, absent the additional property tax revenue, can wreak havoc on local units of government. TIFs can end up depleting the local government's general fund - which pays for most city services - because property taxes are going to the TIF district fund. Once improvement occurs, more services such as the schools,

police, fire, sanitation, and streets are needed, yet the tax dollars that would support these services are sequestered for other uses for the 23-year lifespan.

While TIFs can be an economic development tool for those underdeveloped areas, they are certainly not without their challenges. The potential benefits of TIF districts, sometimes accompany potential pitfalls along the way. A function of local government, though, is to continue to help promote economic development. And in Martin Luther's infamous quote, to keep moving forward.

LINK



Special Service Areas



by Gina Long, Manager, Warren-Henderson Farm Bureau®

While the 1870 Illinois Constitution mandated uniform taxation, legal authority for Special Service Areas (SSAs) was granted a century later during the 1970 Illinois Constitutional Convention; as of 1994 SSAs have been governed by the Special Service Area Tax Law " SSA Law " (35 ILCS 200/27-5 et seq).

Special Service Areas are taxing mechanisms that can be used by counties and municipalities. More commonly seen applied in suburban and urban residential areas, SSAs can be used to fund a wide range of services and/or physical

improvements in a defined geographic area within a county or municipality. SSAs are financed through a tax, only applicable to the area receiving the benefit, which could be a neighborhood or an entire subdivision. SSAs can include but are not limited to improvements such as roads, water, sewer, storm water, curbs, and gutters. This type of mechanism allows these general-purpose units of local government to establish such areas without incurring debt (bonds are issued) or levying a tax on the larger population.

The value of the improvement is spread across property owners

for a specified length of time—often for a period of 20-30 years. Property owner payment is based on the total debt outstanding to complete and/or maintain the project. Payment can fluctuate over the life of the SSA due, in part, to fluctuations in interest rates.

A municipality or county may have any number of special services areas, which may overlap partially or entirely.

(See **SSAs** on page 7)

SSAs

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The Illinois Department of Commerce and Community Affairs has broken down the statutory guidelines for establishing an SSA into nine steps:

1. Adopt an ordinance proposing the establishment of the SSA
2. Adopt a resolution at a public hearing to determine if and when a public hearing will take place to create the SSA.
3. Provide notice of the public hearing.
4. Conduct a hearing by the governing board.
5. Observe a 60-day waiting period to allow petition to block implementation.
6. Adopt the final ordinance
7. Implement SSA.
8. File documents with county clerk and recorder within 60 days.
9. Alter the SSA.

To see if your county has any SSA, visit: www2.illinois.gov and search for 'Property Tax Statistics' and then 'Special Service Areas'. To find out if your property is located in an SSA, check your property tax bill for a line that says, "Special Service Area 'Number': \$XXXX.00".

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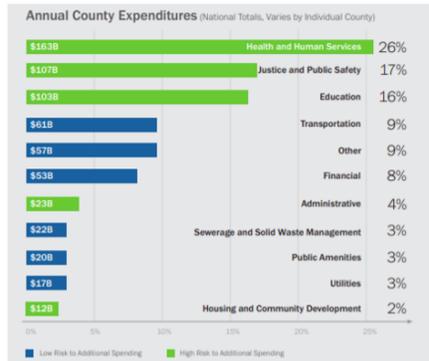
County Budgets

(Continued from page 1)

Considering funding structures and revenue sources for counties across the nation, the study's estimated loss breakdown includes revenue shortfalls from sources such as: sales tax, business license tax, gaming tax, local income tax, and local fees and charges. Excluding property taxes, Illinois counties will be hit especially hard in revenue loss from sales tax, motor fuel tax, and special event taxes. The study also projects Illinois could see an additional \$2 billion impact due to locally-decided delays in property tax revenue.

COUNTY EXPENDITURES PROJECTED TO INCREASE BY \$30 BILLION AS RESOURCES ARE POURED INTO LOCAL COVID-19 RESPONSE

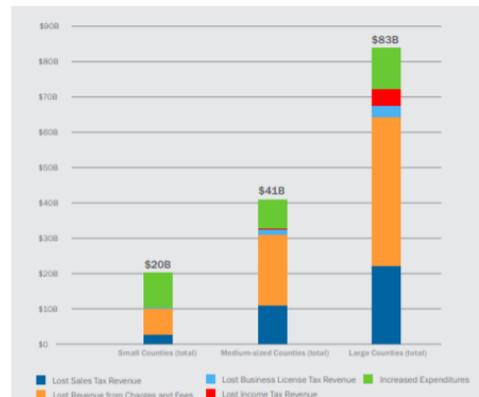
EQUIPMENT, HEALTH SPENDING AND IT INFRASTRUCTURE AMONG SKYROCKETING COSTS



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

OVER \$144 BILLION IMPACT ON COUNTY BUDGETS ESTIMATED THROUGH FY2021

COUNTIES FACING \$114 BILLION IN LOST REVENUE AND \$30 BILLION IN RESPONSE COSTS



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, NACo analysis of survey data from county leaders

While necessary, the added services and expenditures tied to COVID-19 efforts are a major contributing factor to budget deficits. Considering population needs, counties with over 500,000 residents will see the largest increase in expenditures and the largest decrease in revenue, amounting to approximately an \$83 billion impact. However, it's likely the smaller counties—50,000 residents or less—will suffer the biggest budget impacts. These smaller counties often have less money in reserve and fewer revenue generators. This year's lost revenue and increased expenditures, could cause small counties seeing a nearly 24% reduction in their budgets.

This current strain on county budgets will push many of them to their limit. Many counties across the state will likely cut services, lay off or furlough employees, and place projects and infrastructure maintenance on the back burner.

Where possible, monitor your county's website for information and updates on services, staffing and COVID-19 resources.

LINK

Agriculture plays a vital role in economic development:

What's your county Farm Bureau's role?

by: Ryan Whitehouse

Source: Illinois Department of Commerce and Economic Opportunity

Economic development is always on the mind of rural America, but with the new challenge of COVID-19, agriculture has a role. And this role starts with the local county Farm Bureau®.

The task of building a rural economy usually lies with local government and community organizations.

It may be an individual Economic Development Council, associated with the Chamber of Commerce or the duty of a unit of local government to be the lead, but other partners must participate.

I write this article from a perspective of representing Illinois Farm Bureau on the local Economic Development Council in McLean County. This role is new but very serious. My goal is to make sure agriculture is present in conversations, and the community recognizes our industry as an economic engine and job creator. Here lies a perfect opportunity for your county Farm Bureau.

The question is, how can we make sure agriculture receives credit for the value it provides? Our neighbors see it every day, and our business leaders do not always recognize the importance of agriculture, but with involvement, this can change.

IFB is encouraging county Farm Bureau engagement in economic development. Volunteer to serve on a board, be a resource for information and share the story of what agriculture provides financially, including taxes collected and jobs created. When elected officials and business leaders are developing a forward-looking economic plan, agriculture should be at the table to make sure it's a part of the program.

How can your county Farm Bureau engage? I will provide a few examples of where you can participate. Below are some tools units of local government have at their disposal to help businesses succeed.

- Revolving Loan Fund: these provide financial assistance to new or expanding businesses.
- Enterprise Zones: these defined zones allow a variety of tax benefits - from building materials to investment tax credits to jobs.
- TIF District (Tax Increment Financing): this allows units of local governments to designate areas within the jurisdiction as TIF districts. The districts funnel additional property tax revenue generated from property improvements back into the TIF district. This can provide incentives for new economic development and job creations.

These tools can be controversial. Local county Farm Bureaus have the job to understand these spe-

cific tools and advocate for how they can function within the county and their impact on agriculture. It is up to you to decide whether these tools might be beneficial in a project.

Engaging in local economic development will also provide an opportunity for local policy development.

IFB policy states our organization's opinions on state and federally regulated areas. However, there are intentional blanks when dealing with local issues; it is up to county Farm Bureaus to decide. When debating and deciding on what course is the appropriate one, consider writing a local policy on it. IFB staff can assist in this process.

Economic Development is vital to agriculture's success. In any set-up, the county Farm Bureau has a role to play. Get engaged! Have a voice! And make agriculture a credible and vital industry amongst local officials and business leaders.

[LINK](#)

2020 Census

by: Ashley Cravens

2020 Census responses from Illinoisans have been steadily adding up since the website kicked-off in mid-March. Self-responses have been encouraged online, by phone or by mail. By now, most households that have not responded should have received multiple attempts by the Census Bureau to remind them to submit their survey.

Twenty-two percent of households across the nation received a paper survey with the option to respond online first in areas where internet access was known to be limited. Remaining households were encouraged to respond online or by phone first. However, if they had not re-

sponded by now, they too will have received a paper survey.

Over half of all Illinois' households have responded to the 2020 Census. In 2010, Illinois ended with a 70% response rate. Home visits by Census Bureau officials to households that have not responded have been put on hold until June due to COVID-19. The best way to avoid a home visit is to self-respond to the survey as thoroughly as possible.



In addition to adjusting field operation timelines, the Census Bureau is seeking statutory relief from Congress in the form of a

120-day extension to deliver final apportionment counts. If approved, data collection would be extended until October 31, 2020. The President would receive final counts by April 30, 2021. Redistricting data would be delivered to states by July 31, 2021.

[LINK](#)

The U.S. House voted on the extension as part of a larger corona virus relief package on May 15. However, the Senate has not yet voted, nor are they expected to take up that package in its current form. Extension developments will continue to be monitored.

2021 Certified Farmland Assessment Values

by: Brenda Matherly

Included in this publication are the Certified Farmland Values for the 2021 assessment year. The values have been certified and published by the Illinois Department of Revenue. These values will be used to calculate farmland taxes payable in 2022.

All 2021 certified cropland soils increased \$35.21 in assessed value. The \$35.21 is an increase equal to the legislative limit of 10% of the preceding year's median PI 111 soil Productivity Index certified assessed value—as required by the Farmland Assessment Law.

Your Chief County Assessment Officer (CCAO) should be scheduling a meeting of the County Farmland Assessment Review Committee (FARC) to review the newly Certified Values. Due to current restrictions on local government activities and gatherings, this year's meetings will likely utilize a virtual format.

Both the meeting date and format should be publicized in the legal notice section of your local newspaper. Keep an eye out for that notice, or contact your local CCAO office for more information.

Whether in-person, or virtual, the role of the FARC will be to approve the 2021 values and advise the CCAO on the application of the Certified Values and local farmland valuation procedures to be implemented in the county. This meeting is open to the public.

[LINK](#)

See page 10
for a chart of the
2021
Certified Values

Certified Values for Assessment Year 2021 (\$ per acre)						
Average Management PI	Gross Income	Non-Land Production Costs	Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2021 Certified Value
82	\$437.51	\$315.09	\$122.43	\$2,616.01	\$872.00	\$199.29
83	\$441.63	\$316.61	\$125.02	\$2,671.31	\$890.44	\$200.90
84	\$445.74	\$318.13	\$127.61	\$2,726.62	\$908.87	\$202.51
85	\$449.85	\$319.66	\$130.19	\$2,781.93	\$927.31	\$204.18
86	\$453.96	\$321.18	\$132.78	\$2,837.23	\$945.74	\$205.86
87	\$458.08	\$322.70	\$135.37	\$2,892.54	\$964.18	\$207.47
88	\$462.12	\$324.23	\$137.96	\$2,947.85	\$982.62	\$208.97
89	\$466.30	\$325.75	\$140.55	\$3,003.15	\$1,001.05	\$215.17
90	\$470.41	\$327.28	\$143.14	\$3,058.46	\$1,019.49	\$221.57
91	\$474.52	\$328.80	\$145.72	\$3,113.76	\$1,037.92	\$227.98
92	\$478.64	\$330.32	\$148.31	\$3,169.07	\$1,056.36	\$234.38
93	\$482.75	\$331.85	\$150.90	\$3,224.38	\$1,074.79	\$240.78
94	\$486.86	\$333.37	\$153.49	\$3,279.68	\$1,093.23	\$247.19
95	\$490.07	\$334.89	\$156.08	\$3,334.99	\$1,111.66	\$253.59
96	\$495.08	\$336.42	\$158.67	\$3,390.30	\$1,130.10	\$260.00
97	\$499.20	\$337.94	\$161.25	\$3,445.60	\$1,148.53	\$266.40
98	\$503.31	\$339.47	\$163.84	\$3,500.91	\$1,166.97	\$272.79
99	\$507.42	\$340.99	\$166.43	\$3,556.22	\$1,185.41	\$279.90
100	\$511.53	\$342.51	\$169.02	\$3,611.52	\$1,203.84	\$289.58
101	\$515.64	\$344.04	\$171.61	\$3,666.83	\$1,222.28	\$299.82
102	\$519.76	\$345.56	\$174.20	\$3,722.14	\$1,240.71	\$310.34
103	\$523.87	\$347.08	\$176.78	\$3,777.44	\$1,259.15	\$320.98
104	\$527.98	\$348.61	\$179.37	\$3,832.75	\$1,277.58	\$330.70
105	\$532.09	\$350.13	\$181.96	\$3,888.06	\$1,296.02	\$338.97
106	\$536.21	\$351.66	\$184.55	\$3,943.36	\$1,314.45	\$347.37
107	\$540.32	\$353.18	\$187.14	\$3,998.67	\$1,332.89	\$355.68
108	\$544.43	\$354.70	\$189.73	\$4,053.98	\$1,351.33	\$363.17
109	\$548.54	\$356.23	\$192.31	\$4,109.28	\$1,369.76	\$370.53
110	\$552.65	\$357.75	\$194.90	\$4,164.59	\$1,388.20	\$377.96
111	\$556.77	\$359.27	\$197.49	\$4,219.89	\$1,406.63	\$387.35
112	\$560.88	\$360.80	\$200.08	\$4,275.20	\$1,425.07	\$397.83
113	\$564.99	\$362.32	\$202.67	\$4,330.51	\$1,443.50	\$408.49
114	\$569.10	\$363.85	\$205.26	\$4,385.81	\$1,461.94	\$419.34
115	\$573.21	\$365.37	\$207.84	\$4,441.12	\$1,480.37	\$430.34
116	\$577.33	\$366.89	\$210.43	\$4,496.43	\$1,498.81	\$441.56
117	\$581.44	\$368.42	\$213.02	\$4,551.73	\$1,517.24	\$452.93
118	\$585.55	\$369.94	\$215.61	\$4,607.04	\$1,535.68	\$464.44
119	\$589.66	\$371.47	\$218.20	\$4,662.35	\$1,554.12	\$476.16
120	\$593.78	\$372.99	\$220.79	\$4,717.65	\$1,572.55	\$494.28
121	\$597.89	\$374.51	\$223.37	\$4,772.96	\$1,590.99	\$541.03
122	\$602.00	\$376.04	\$225.96	\$4,828.27	\$1,609.42	\$585.30
123	\$606.11	\$377.56	\$228.55	\$4,883.57	\$1,627.86	\$600.48
124	\$610.22	\$379.08	\$231.14	\$4,938.88	\$1,646.29	\$622.32
125	\$614.34	\$380.61	\$233.73	\$4,994.19	\$1,664.73	\$669.71
126	\$618.45	\$382.13	\$236.32	\$5,049.49	\$1,683.16	\$718.43
127	\$622.56	\$383.66	\$238.90	\$5,104.80	\$1,701.60	\$768.46
128	\$626.67	\$385.18	\$241.49	\$5,160.10	\$1,720.03	\$789.53
129	\$630.78	\$386.70	\$244.08	\$5,215.41	\$1,738.47	\$809.64
130	\$634.90	\$388.23	\$246.67	\$5,270.72	\$1,756.91	\$829.97

The 5-year capitalization rate is 4.68 percent.

10% Increase of 2020 certified value at PI 111 is \$35.21

* These values reflect the Statutory changes to 35 ILCS 200/10-115e under Public Act 98-0109.

* Farmland values are as certified by the Farmland Assessment Technical Advisory Board. Any differences in calculations are due to rounding at different stages of calculations.