

## Farmland Review Committee

The Mercer County Farmland Assessment Review Committee consists of three farmers appointed by the County Board Chairman (with the approval of the County Board), together with the Chairman of the County Board of Review and the Chief County Assessor, who chairs the Committee. The appointed Committee Members are:

- Kate Danner, who resides in Millersburg Township.
- Karen Jones, who resides in Abington Township.
- Jeff Kirwan, who resides in Rivoli Township.

The duties of the Committee are set by the Illinois Property Tax Code: *(35 ILCS 200/10-120)*

**Sec. 10 -120. County Farmland Assessment Review Committee.** A County Farmland Assessment Review Committee (hereafter referred to as the Committee) shall be established in each county to advise the chief county assessment officer on the interpretation and application of the State-certified farmland values, guidelines and the implementation of this Section. The Committee *shall consist of 5 members: the chief county assessment officer or his or her designee, the Chairman of the County Board of Review or another member of that Board appointed by the Chairman, and 3 farmers appointed by the Chairman of the County Board.* The County Board of each county may fix the compensation of members of the Committee for attendance at meetings of the committee. The chief county assessment officer or designee shall be chairman and shall convene the Committee on or about May 1 of each year. The Committee may solicit public input.

Each chief county assessment officer shall present annually to the Committee the farmland valuation procedure to be used in that county and the equalized assessed valuations by productivity index to be used for the next assessment year. On or about June 1, the Committee shall hold a public hearing on the equalized assessed values of farmland proposed by the Department and the implementation of the procedures proposed by the chief county assessment officer. If the Committee concurs with the procedures and valuations, the chief county assessment officer shall proceed with the farmland assessment process. If the Committee objects to the procedures or valuations proposed, the Committee shall make alternate recommendations to the Department by August 1. The Department shall rule within 30 days and direct the chief county assessment officer to implement the ruling. The Committee may appeal the Department's ruling to the Property Tax Appeal Board within 30 days. The Property Tax Appeal Board shall be the final authority in any appeal and its decisions under this paragraph shall not be subject to the Administrative Review Law. Appeals by the Committee shall be heard by the Property Tax Appeal Board within 30 days of receipt; a decision must be rendered within 60 days of receipt, and not later than December 31 of the year preceding the assessment year. Appeals by the Committee of any county shall take precedence over all individual taxpayer appeals. *(Source: P.A. 86-954; 88 - 455.)*

Department of Revenue Farmland Instructions:

<http://www.revenue.state.il.us/LocalGovernment/PropertyTax/Farmland.htm>

Please click the link above link to Publication 122

<http://www.revenue.state.il.us/localgovernment/PropertyTax/farmland.htm>