

Farm Property Assessment Complaint Form

Complete this complaint form if you object to the assessment, not your tax bill. Farm property includes farmland and farm buildings. See definition of a farm and information regarding the two-year use requirement (page 2). You must submit the original completed complaint form and all evidence to: The Mercer County Board of Review (see address below). All completed complaint forms and evidence must be submitted to The Mercer County Board of Review within 30 calendar days after publication in the newspaper.

Step 1: Complete the following information for the subject property.

1 _____
Property owner's name

Streets address

City State Zip
() e-mail
Phone

Send notice to: (if different than above)

2 Name _____
Street address _____

City State Zip
()
Phone

3 Write the assessment year for which you are filing this complaint: _____

4 Write the property index number (PIN) of the property for which you are filing this complaint. Your PIN is listed on your property tax bill or you may obtain it from your CCAO. If you are unable to obtain your PIN, write the legal description on Line b. (PIN is 12 digits)

a PIN _____
(Pin: ex. 01-01-01-100-000) (12 digits)

b Write the legal description only if you are unable to obtain your PIN. _____

5 Write the site address of subject property (if different than the address in Item (1)) _____

Street address

City IL Zip

Step 2: Check the reason for which you are objecting to the assessment

6 a The farmed portion was incorrectly assessed _____
b Incorrectly assigned productivity indexes (PIs). _____
c Incorrect assessment for farm buildings . _____

d Omitted or incorrect debasement adjustment, such as Non-farm property, as flooding, slope erosion _____
e Other, such as wrong improvements, incorrect description, etc _____

7 Write any additional information (attach any additional information) that may be useful to The Mercer County Board of Review _____

Step 3: Write the equalized assessed values of the farm property in which you are appealing:

(Assessed value = market value divided by 3)

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8. Write the current assessed values for your farm
Property:
a Farmland _____
b Farm buildings _____
c Total _____

9. Write the assessed values you estimate to be correct for your farm property as of January 1 of this assessment year:
a Farmland _____
b Farm buildings _____
c Total _____

10 Is an assessed value reduction of 100,000 or more being requested? (Check) Yes _____ or No _____
11 Do you want to request a hearing? (Check) Yes _____ or No _____

Step 4: Sign and date:

Property owner's or authorized representative's signature
_____/_____/_____
Date

Step 5: Mail completed complaint form(s) and all other evidence to this address:

The Mercer County Board of Review, Mercer County Courthouse, 100 SE 3rd Street, Aledo IL 61231
You may obtain The Mercer County Board of Review forms, rules and procedures from the county website: mercercountyil.org
for more information phone: (309)-582-4747.

Definition of a farm

To be eligible for a farm assessment, tracts of land must meet the statutory use requirements of the farm definition of Section 1-60 of the Property Tax Code, below, and have met those requirements for the preceding two years.

Definition of a farm "Section 1-60 Farm.

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwelling and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of the Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

The four parts of a farm

In setting the assessment on a farm parcel, local assessing officials must consider four separate parts of the farm: farm home site, farm residence, farm buildings, and farmland. These four parts and the assessment method for each are described below.

1 - Farm Home site is defined as the land on a farm parcel used for residential purposes. The farm home site is assessed at 33 1/3 percent of its market value as residential land, like all other residential land in the county. The market value is whatever comparable rural residential land is selling for in the area. This part of the farm is subject to board of review and state equalization factors.

2 - Farm residence is assessed at 33 1/3 percent of its market value as residential property, like all other residential improvements in the county. Like the farm home site, the residence is subject to board of review and state equalization factors.

3 - Farm buildings are assessed at 33 1/3 percent of their contributory value to the productivity of the farm. Contributory value considers the current use of the improvement and what that use adds to the overall productivity of the farming operation. Contributory value is the same concept as value in use. This part of a farm parcel assessment is subject to board of review factoring, but not state equalization factors.

4 - Farmland is assessed according to

The type of soils present and their potential to produce crops as adjusted for factors that detract from productivity, such as slope, erosion, and flooding; and land use; the statues identify four categories of farmland and a method of assessing each one.

The four categories of farmland

The four categories of farmland are cropland, permanent pasture, other farmland, and wasteland. The definition and method for assessing each of these categories follows:

1 - Cropland includes all land from which crops were harvested or hay was cut; all land in orchards, citrus groves, vineyards, and nursery and greenhouse crops; land in rotational pasture and grazing land that could have been used from crops without additional improvements;

land used for cover crops, legumes, and soil improvement grasses, but not harvested and not pastured; land on which crops failed; land in cultivated summer fallow; and idle cropland.

Cropland is assessed according to the equalized assessed value (EAV) of its debased soil productivity index (PI) as certified by the department. Each year the department supplies a table that shows the EAV of cropland by PI.

2 - Permanent pasture includes any pasture land except pasture land qualifying under the cropland definition, which includes rotational pasture and grazing land that could have been used for crops without additional improvements, wooded pasture

3 - Other farmland includes woodland pasture; woodland, including wood lots, timber tracts, cutover, and deforested land; and Other farmland is assessed at one-sixth of its debased PI EAV as cropland.

4 - Wasteland is the portion of a qualified farm tract that is not put into cropland, permanent pasture, or other farmland as the result of soil limitations and not as the result of management choices.

In many instances, wasteland enhances the productivity of other parts of the farm parcel. For instance, some land may be more productive because wasteland provides a path for water to run off or a place for water to collect. Wasteland that contributes to the productivity of the farm is assessed at one-sixth of the EAV per acre of cropland of the lowest PI certified by the department.

Wasteland that does not contribute to the productivity of the farm should be given a zero assessment.