



THE INFORMATION WAS COMPILED BY
LINDA J. MENSING C.I.A.O./I
SUPERVISOR OF ASSESSMENTS
CLINTON COUNTY
THIS INFORMATION IS FOR THE USE OF PERSONS
INTERESTED IN THE REAL ESTATE TAX
PROCEDURES
USED IN CLINTON COUNTY, ILLINOIS

Mission Statement

To help taxpayers understand the assessment procedure to the best of our ability and to locate, identify and appraise all taxable property in accordance with state law and administrative procedures.

NO WARRANTY IS MADE IN THIS PRESENTATION
OF ITS CORRECTNESS AND ACCURACY
DECEMBER 2022

CLINTON COUNTY ASSESSMENT OFFICE
850 FAIRFAX ST
CARLYLE, IL 62231
PHONE #618-594-6610 FAX#618-594-0198
E-MAIL: assessor@clintonco.illinois.gov
Clinton County Website: www.clintonco.illinois.gov

Property tax is a tax that is based on a property' value. It is sometimes called an “*ad valorem*” tax, which means “according to value.”

Illinois does not have a state property tax. When Illinois became a state in 1818, the Illinois Constitution allowed the state and local taxing districts to tax property in direct proportion to its value. The last year the State of Illinois imposed real estate taxes was 1932. Since then, property taxes have been imposed by **LOCAL** government taxing districts only.

Illinois taxpayers no longer pay personal property taxes, the 1970 Illinois Constitution directed the legislature to abolish this tax.

Property tax is the largest single tax in Illinois, and is a major source of tax revenue for local government taxing districts. Every property owner in Clinton County is in the following districts: Clinton County, Junior College district, township, grade school and high school district.

Some citizens are in one or more of the following districts: city, sewer district, lighting district, fire district, library district or park district. Local government units use property taxes to finance the majority of services that they provide to their citizens.

- Anyone who attends public school, drive on the roads or streets, uses the local library, has police, fire or ambulance services, benefits from county services, receives services paid for, or at least in part, by property tax.

The largest share of local property taxes goes to public school districts for education. All taxes are collected and spent at the **LOCAL** level, no property tax dollars are sent to Springfield.

HOW YOUR TAX BILL IS COMPUTED

Each taxing body determines its own budget, the amount of money it will spend for services. All or part of that budget is to be met by property taxation. Other sources of revenue for local units of government would include federal and state grants, sales taxes, motor fuel taxes, corporation income taxes, fines and fees.

To determine the tax rate for each taxing body it is done by taking the total assessed valuation within the tax district. In other words, your assessment is added to the assessments of everyone else who owns property within the district. The total of all these assessments is then divided into the portion of the levy to be raised by property taxation. The result of this computation is the tax rate.

This is the formula:

$$\begin{array}{r} \text{Budget of Clinton County} \\ \text{To be raised by property taxes} \quad \text{Clinton County} \\ \hline \text{Total assessed value of all} \\ \text{Non-exempt property in County} \end{array} = \text{Tax Rate}$$

The same type of computation is made for **each** taxing body your property is in. When the rates for all taxing units in which your property is in are added together, the result is your combined or **total tax rate**.

It is your combined rate multiplied by your equalized assessment that determines your tax bill.

Depending on where you live in Clinton County your 2021 combined rate can vary from a low of 5.68021 to a high of 11.02840. A \$10,000 assessed value then will result in a tax bill ranging from a low (in this county) of \$568.02 to a high of \$1,102.84.

Most people and businesses pay property tax.

- Homeowners, commercial, industrial and agricultural property owners pay property tax directly.
- Renters contribute to the property tax, but generally do so indirectly through their rent. Landlords consider taxes a cost of doing business and adjust their rent to cover them.
- Leaseholders pay property taxes on real property leased from an owner whose property is exempt (e.g., the state owns agricultural property and leases it to a farmer).

WHY DO TAX RATES VARY?

Tax rates depend on:

1. **Tax base:** Some tax districts have more valuable homes, more industrial and commercial property, better farmland. Those districts have a higher total assessment than districts with less expensive homes, less industrial and commercial property and less tillable farmland. The higher the total assessment, the lower the rate will be.

2. **Availability of other forms of revenue:** Some school districts receive more state money per student than others. Some cities and townships receive more per capita motor fuel tax funds than others. Some areas have more retail sales or industry.

Often, taxpayers mistakenly believe that the Assessor determines the amount of taxes they must pay. In fact the actual amount of taxes is determined by the levy of local government, such as municipalities and school districts. These spending decisions are made by elected officials of those local governments – not by the Assessor. Concerned taxpayers should acquaint themselves with the budgeting and levy procedures of these taxing units. Because the assessed value does determine what share those overall taxes are paid by individual property owners, it is important that all property be valued fairly and accurately.

**IF MY ASSESSMENT GOES UP,
WILL MY TAX BILL GO UP?**

Not necessarily. Let's assume everyone is on the tax books at 33 1/3% of market value and tomorrow everyone was assessed at 100% value. This would be an increase of three times in assessed values for everyone. Now if the levies (the amount of money to be spent by the various taxing bodies) remain the same, the rates would be one-third as high.

The Clinton County tax rate for 2021 was .81900 which is one-third of the rate we would have had if the assessments were triple. The answer assumes rate limitation would also triple.

However, there are two ways rising assessments can raise your tax bill.

1. If your assessment goes up while other property owners in your taxing districts have no increase.
2. All taxing bodies can raise their levies to equal 5% over the extension (amount of money of which they receive) they received the previous year with a public hearing. With the public hearing they can raise the amount to equal the maximum rate allowable for each line item in their levy.

Property Tax Extension Limit Law

Legislation has allowed individual counties to limit the power of taxing bodies to increase budgets because of inflationary increases in assessments. This is known as PTELL. Our county is not under this law.

TIF DISTRICTS

(Are located in)

Breese, Germantown, Carlyle, Aviston, Trenton, Centralia

Tax Increment Financing (TIF) is a municipal financing and planning technique that is widely used to renovate declining areas or redevelop blighted areas while expanding the tax base of such areas. The program allows a municipality working with private sector investors, to acquire and prepare property for redevelopment and make needed public and some private improvements. Through TIF, a municipality works hand-in-hand with private developers and businesses to redevelop property in an area that satisfies the Act's eligibility criteria. This increase in tax revenues – the new taxes generated from the higher value of the property – is the tax increment. Tax increment funds can be used to pay for improvements such as parking lots, utilities, streets, sidewalks, building demolition and/or rehabilitation of site preparation, job training, interest write-downs or land assemblage. Tax increment financing can only be used when the private development would not occur without the incentives and improvements provided by the city. Property taxes generated by this increase, the tax increment, go into a special allocation fund that the city uses to pay the public improvement costs.

When the TIF district is completed and all the debts incurred by the city to pay for the incentives and improvements have been repaid with the tax increment funds, the tax increment district is dissolved by the municipality. Property taxes, based on the full increased assessed valuation of the area, then go to all the overlapping taxing bodies. (To see if you qualify for any TIF benefits contact your city or villages who have this program.)

ENTERPRISE ZONE

Centralia

Property Tax Enterprise Zones provide incentives from the local taxing bodies to stimulate economic growth and neighborhood revitalization. Centralia Enterprise Zone is for a period of ten years for each parcel.

Taxing Districts may order the County Clerk to abate a portion of its taxes on real property located within the zone and upon which new improvements have been constructed or upon which existing improvements have been renovated or rehabilitated.

The abatement only applies to taxes on the **increased** assessed value attributable to the new construction, renovation or rehabilitation. Taxes based on the assessed value of land and existing improvements continue to be extended and collected.

For further information on the tax abatement, contact the local zone administrator to find out guidelines to the Centralia Enterprise Zone.

WHY DO I PAY AS MUCH TAXES AS PEOPLE WHO HAVE SEWERS, BETTER ROADS, BETTER SCHOOLS, BETTER SNOW REMOVAL?

Levels of service do not correspond to the taxes one pays. Any of the reasons that cause tax rates to vary can account for a reduced level of service. For instance, when you shop in someone else's district, your sales taxes help pay for its municipal services. **(What is spent in Clinton County stays in Clinton County.)**

The property tax cycle is a two-year cycle. During the first year, property is assigned a value that reflects its value as of January 1 of that year. (For farm acreage, a certification and review procedure is initiated more than nine months before the assessment process begins.) During the second year, the tax bills are calculated and mailed and payments are distributed to local taxing districts.

The two-year cycle can be divided into six steps: assessments; review; state equalization; levy; extension; and collection and distribution.

Explanations follow:

1. **Assessment** – Property is discovered, listed, and valued at a market value. The Chief County Assessing Officer (CCAO) determines most property values based on current market values. The CCAO ensures that assessment levels are uniform and at the legal level by applying a uniform percentage increase or decrease to all assessments in a jurisdiction. (i.e., assessments are equalized.)

LEVELS OF ASSESSMENT

Illinois law requires assessments for tax purposes to be at 33.33% of the market value. But, it defines that 33.33% by saying we will use the sales-ratio studies for three years to determine whether a particular assessing unit is 33.33%.

On a one year basis the sales ratio studies show that for tax year 2022 using 2021 sales information and prior to any adjustments made by the Supervisor of Assessments and the Board of Review, the levels of assessment in Clinton County were as follows:

St. Rose, Wheatfield, Irishtown multi-township district - 28.24%

Sugar Creek/Breese multi-township district – 29.05%;

Wade Township – 31.83%

Carlyle Township – 27.86%

Looking Glass Township -30.49%

Brookside Township – 26.89%

All other townships were at 28.34%.

These levels would increase or decrease as the Supervisor of Assessment or Board of Review increases or decreases assessments in a township.

WHAT ARE SALES RATIO STUDIES?

Sales ratios are really sales/assessment ratios. When a property sells, the person recording the deed must file a real estate transfer declaration stating the sale price in order to have a deed recorded. The ratio that the assessment bears to the sales price is the sales ratio. For example, if a property sells for \$30,000 and has an assessment of \$10,000, its sales ratio would be 30.00%

All sales are not used in computing sales ratios. For instance, sales between relatives, where the price is often lower, are not considered, if a sale is determined not to be an arm's length transaction, it is not considered. By law, sales of farmland also are not considered in arriving at a general level of assessment within a township. The Department of Revenue uses all sales indicative of general market value within a township (unless otherwise excluded by law just as farm sales are) levels of assessment for each township is determined by listing all sales/assessment ratios. The middle or median sales/assessment ratio is considered the level of assessment of a township.

Each township or multi-township needs 25 usable sales in a year to calculate the median level for a township. If townships have less than 25 useable sales, they will be combined with other townships that do not have 25 useable sales.

WHAT ARE MULTIPLIERS OR EQUALATION FACTORS?

A multiplier is a percentage increase in all assessments (except farmland, farm buildings, coal and oil) within an assessment area to reach the state requirement to be assessed at 33 1/3% of market value. A negative multiplier is a percentage decrease in assessments within an assessment area.

Multipliers can be applied by the Supervisor of Assessments, Board of Review or the Department of Revenue.

DO MULTIPLIERS OR EQUALATION FACTORS INCREASE TAXES?

They can, but only in one of these ways:

1. If you have property which is subject to a multiplier and there are properties, such as farmland, farm buildings, coal and oil, which are not subject to multipliers contributing taxes to the same taxing bodies, the non-farm properties will pay higher taxes and the farmland properties will pay lower taxes. In other words, the revenue lost from properties not subject to a multiplier will be made up from properties subjected to a multiplier.
2. If you are in a township which received a higher multiplier than other townships which have common taxing districts, you will have a higher tax bill. If your township has a lower multiplier than other townships which have a common taxing districts, your tax bill will be lower because of the multiplier. For example, if your school district crosses township lines, and your township receives a 5% multiplier and the other township gets no multiplier, then your tax bill will be higher, and property owners in the other township will have a lower tax bill because of your multipliers.
3. Although multipliers may be applied after budgets and levies are prepared, when a school district or other taxing body already is levying at its maximum rate, it may increase its levy in anticipation of higher assessments to be generated by multipliers.

WHY USE MULTIPLIERS OR EQUALATION FACTORS?

The state uses multipliers to bring one county in line with another when it distributes state school funds and highway funds. Part of the formulas for distribution of state funds depends on assessed valuation in each county.

All townships may or may not receive a multiplier. If a townships median level of assessment is 33 1/3%, it may not receive a multiplier. If the median level of assessment is lower than 33 1/3% a positive multiplier is applied, if the median level of assessment is higher than 33 1/3%, a negative multiplier is applied. Multipliers should result in a fairer distribution of the tax burden.

2. ***Review of assessment decisions – County Boards of Review*** (3 member board appointed by the County Board) reviews any appeals to determine if the correct assessed value has been assigned. Their duties also include the following: assess any property that was omitted, decide if homestead exemptions should be granted, review non-homestead exemption applications and they can also equalize assessments.

If a tax payer is not satisfied with the decision of the County Board of Review, they may file an appeal with the State Property Tax Appeal Board.

3. ***State equalization*** – The Illinois Department of Revenue equalizes assessments among counties and issues a state equalization factor for each county.
4. ***Levy*** - Taxing districts determine the amount of revenues that they need to raise from property taxes, hold any required public Truth-in-taxation hearings, and certify levies to the county clerk.
5. ***Extension*** – The county clerk applies the state equalization factor, calculates the tax rate needed to produce the amount of revenues each taxing district may levy legally, apportions values so that tax bills can be computed, abates taxes as directed by taxing districts, and prepares books for the county collector.
6. ***Collection and distribution*** – The county treasurer prepares tax bills, receives property tax payments from property owners, distributes taxes to the local government taxing districts that levied them, and administers sales of liens on real estate parcels due to nonpayment of taxes.

WHY DO TAXES KEEP GOING UP?

Considering the sums which have come to local governments through federal and state grants in past years, local budgets have more than doubled in that time. Part of this increase can be accounted for by increase in population... more people requiring the services our tax dollars provide. Part of the increase can be accounted for from inflation. It cost more in 2022 to buy a fire truck than it did in 2007, and the cost of blacktopping or spreading road oil and chips have increased.

NON-HOMESTEAD EXEMPTIONS

Some real property is exempt from property tax. The Illinois Constitution allows exemptions for property that belongs to the State of Illinois, units of local government and school districts, property that is used exclusively for agricultural and horticultural societies and for religious, cemetery and charitable purposes.

The property owner must file a non-homestead exemption application with the County Board of Review. The County Board of Review will review the application then forward it, along with their recommendation, to the Illinois Department of Revenue for the final administrative decision. When approved, certain property owners may be required to file an annual affidavit or certificate of exempt status with the chief county assessment officer on or before January 31st of each year.

HOMESTEAD EXEMPTIONS

The Illinois Constitution also allows homestead exemptions for certain residential property. This means a portion of their property is not subject to taxation. The property generally must be occupied as a principle residence on January 1 of the tax year.

The available homestead exemptions are as follows:

1. “Senate Bill 1790” or General Homestead or Owner Occupied Exemption:

Concerned about the rising property tax burden on individual home owners, the legislature passed Senate Bill 1790 in 1977. The 1977 base year is used to determine if the full exemption is allowed. For example if your 1977 value was \$10,000 and your current assessment is \$16,000 you would receive the maximum exemption (\$6,000) and would pay on an assessment of \$10,000.

To qualify: As of January 1 of the tax year, you must own the property or have a legal or equitable interest in the property, you must actually live in the dwelling and it must be your principal residence, you must also be responsible for payment of the property taxes. This exemption for tax year 2022 payable in 2023 is \$6,000.

Every person should review their tax bill to make sure you are receiving the general homestead exemption on your principal residence. **A taxpayer is only entitled to one owner occupied exemption.**

2. Senior Citizen Homestead Exemption (PTAX 324):

You qualify for this exemption if:

- You are at least 65 year old.
- Own and occupy the property as your principal residence as of January 1st of the tax year; and
- You are required to pay the property taxes for the residence.

You may apply for the homestead exemption in January the same year as your 65th birthday and it applies to that year's assessment. **An application must be made;** either in person or it can be downloaded from our website. A renewal notice will be sent to you each year, to verify that you still meet all the requirements.

Currently the senior homestead exemption reduces your assessment by \$5,000.

Note: If you purchase a property after January 1st and you meet the above criteria except for the date, you may receive a pro-rated exemption based on the number of days the property became your principal residence.

3. Senior Citizens Tax Assessment Freeze Exemption (SCAFHE) (PTAX 340):

You qualify for this exemption if:

- You are at least 65 years old
- Your total household (all persons living in the home) income is \$65,000 or less; and
- You meet certain other qualifications.

This exemption freezes the assessment of the property which is the principal residence. A base year is established the first year a person is eligible for the exemption, the base year will remain the same for each year if the person is eligible. This application is available at the Supervisor of Assessments' Office or can be downloaded from our website. If you need help in completing the application, please bring your income information to the assessment office and a staff member will assist you.

4. Disabled Veterans Exemption (35 ILCS 200/15-165):

This exemption provides up to a \$100,000 reduction in assessed value for federally-approved specially adapted housing. This exemption is available through the Illinois Veterans' Affairs Office.

5. Returning Veterans' Homestead Exemption (35 ILCS 200/15-167) (PTAX 341)

This exemption is a two year exemption, which is a \$5,000 reduction on a property's equalized assessed value (EAV) to qualifying veterans who return from active duty in an armed conflict involving the armed forces of the United States. To receive this exemption, the veteran must own and occupy the property as his or her principal residence on January 1st of each assessment year. For a veteran who acquires a principle residence after January 1 of the year he or she returns home, they are eligible for the RVHE on the principal residence owned and occupied on January 1 of the following tax year. The veteran must file an application upon the return home, along with a copy of their DD 214 if discharged from active duty or a travel voucher if still on active duty.

6. Disabled Veterans' Homestead Exemption (35 ILCS 200/15-169)
(PTAX 342 – YEARLY RENEWAL FORM PTAX 342-R):

This exemption provides a reduction in a property's EAV to a qualifying property owned by a veteran who is a "Illinois resident" with a service-connected disability certified by the U.S. Department of Veterans' Affairs. A \$2,500 homestead exemption is available to a veteran with a service-connected disability of at least 30% but less than 50%; or \$5,000 homestead exemption is available to a veteran with a service-connected disability of at least 50% but less than 70%; and if the veteran has a service-connected disability of 70% or more, then the residential property is exempt from taxation under this code if the property's total EAV is less than \$250,000 after subtracting any portion used for commercial purposes.

A disabled veteran must file an application along with their award letter showing the percentage of service connected disability, their Illinois Driver's License and their DD 214 showing an honorable discharge by July 1st.

To continue receiving the exemption, a renewal application must be filed each year with a disability award letter that specifies the percentage of service-connected disability rating for the current assessment year. A spouse of a deceased veteran may qualify if certain requirements are met.

Beginning tax year 2018, if a qualified disabled veteran does not occupy a qualified residence as of January 1st of the taxable year, the exemption shall be prorated on a monthly basis beginning with the next 1st complete month.

7. Disabled Persons' Homestead Exemption (35 ILCS 200/15-168)
(PTAX 343– YEARLY RENEWAL FORM PTAX 343-R):

This exemption provides a \$2,000 reduction on a property's EAV

To a qualifying:

- Must own or have a legal or equitable ownership in the property.
- Must be your principal residence
- Must be owned by a person who is 100% disabled.

A disabled person must file an application along with evidence of 100% disability by July 1st and file a renewal along with evidence of each year to continue to receive this exemption.

8. Home Improvement Exemption:

If you make improvements to your home which results in an increased assessment, you may be eligible for an exemption for the amount of that increased fair market value up to \$75,000 or \$25,000 in assessed value. This exemption is for at least four years from the date the improvement is completed and occupied. Forms can be obtained from the county assessment office.

Who is eligible for this exemption?

- Must own the property as of January 1st of the tax year.
- Must have improved the property with an eligible improvement.
- Must be owner occupied as your principal residence on January 1st of the assessment year.

Improvements to duplexes or apartment buildings do not qualify. Examples of improvements which qualify are: room addition, new bathroom added to an existing structure, swimming pool, deck, attached or detached garage. Maintenance and repairs do not qualify.

SENIOR CITIZEN REAL ESTATE TAX DEFERRAL PROGRAM

Senior citizens with a total household income of \$55,000, can defer all or part of their property taxes on a personal residence through the Senior Citizens Real Estate Tax Deferral Program. The program is much like a loan in which the deferred tax, plus interest, generally is not due until the taxpayer sells the property or dies. This can be applied for at the **Clinton County Treasurer's Office**. This form must be applied for before March 1st of the taxing year.

Just remember, when one person receives an adjustment, others must pay his share of the taxes.

YOUR ASSESSMENT OFFICIALS

Generally, each of the 15 townships is an assessment district. However, some adjacent townships create a multi-township district due to its population. Clinton County has three (4) multi-township assessment districts. They are St. Rose, Wheatfield & Irishtown; Clement, East Fork & Meridian and Santa Fe & Lake. Each district elects its assessor. In 2018 Sugar Creek & Breese Townships created a multi-township district. The assessors are elected for a four year term. In all townships the assessor needs to have a CIAO (Certified Illinois Assessing Officer) designation before they can be elected as assessor. These courses are sponsored by the Illinois Department of Revenue and the Illinois Property Assessment Institute. If someone is interested in running for office, see the Supervisor of Assessments for course schedules. The duties of an assessor (or any assessment official) are to add to the assessment books new property, delete removed property and to adjust assessments each year if needed and also see that everyone gets exemptions they are entitled to. Adjustments should be made because of inflation, because of building modernization or additions, or because of change in use; anything that results in a change in value one year to the next should result in a changed assessment. The assessor should view property before changing an assessment. The law requires them to view all properties every fourth year which is known as a general reassessment year or quadrennial year. (2023 is a general reassessment year) An assessment official is doing their job when they assess everyone by the same standard and by the same yardstick as everyone else. Except in the case of farmland and farm buildings, that standard is fair market value.

What is market value? It is the price you would pay for your property if you were to purchase it today. It isn't necessarily what you paid for your property. You may spend too much money improving your property. You may have purchased the property next door to expand your business and actually paid a premium, more than the market generally would pay to get it. To live next door to your parents, you may pay more for a house than it should have sold for. Because of some hidden defect, you may pay more for a house than it is worth. It isn't what you paid for the property, but what the market generally would pay that determines its value.

Assessors should be helpful and treat everyone as they would want to be treated. Be aware that even the experts do not agree on what a particular property is worth. Even a good assessor may, at times, have a poor result, but most of their assessments will be fair.

A method of measuring bad assessment practices is to look at the sales/assessment ratios in your township to see how closely the assessments are clustered around the median. If there is a wide range, you assessor isn't doing their job.

What happens when your neighbor's property is left off the books or is assessed far below the level of assessment? It means you and I am paying his taxes. Because he is assessed too low, the total assessed valuations are lower, and our rates are higher.

Now whose duty is it to report someone if they are assessed too low or who is left off the books completely? We believe it is everyone's duty as citizens. We all have a duty to make the system work as fairly as possible for all of us. If you know about an improper assessment, let your assessor, supervisor of assessments or board of review member know.

ASSESSMENT OFFICIALS FOR TOWNSHIPS
LOCATED WITHIN CLINTON COUNTY

St. Rose/Wheatfield/Irishtown -Brad Knolhoff – 618-292-9669
bradknolhoff@yahoo.com

East Fork/Clement/Meridian - Cathy George – 618-606-3202
twp_assessor@frontiernet.net

Sugar Creek/Breese - Debbie Riddle – 618-444-5165
bscassessor@gmail.com

Wade - Tracy Mensing – 618-830-4816
tracymensing@gmail.com

Carlyle - Scott Kauling – 618-920-9972
skauling@att.net

Looking Glass - Chris Wellen – 618-978-0987
cwellen@wisperhome.com

Germantown - Pam Mueller – 618-444-5247
pmueller@hotmail.com

Santa Fe/Lake - Phillip Rueter – 618-977-7985
julesnflip@frontiernet.net

Brookside – Tammy Booth – 618-339-7725
brooksideswp1@gmail.com

Clinton County - Linda J. Mensing – 618-594-6610
assessor@clintonco.illinois.gov

If you have any questions concerning the value of your property, please contact the County office.

PROPERTY RECORD CARDS

The law requires that an up-to-date property record card be maintained for every property in the county. These cards are maintained in the Supervisor of Assessments Office. The cards should show parcel size, outside dimensions of buildings, type of construction, age of improvements, and (with houses) should show number of bathrooms, existence of basements and basement improvements, any porches, patios, decks, type or lack of heating and air conditioning, attic improvements and fireplaces. Then, using an CAMA program which uses the Marshall Swift Valuation Model, your assessor determines the replacement cost new of the average house of that size with those features. They next grade the house; they consider the quality of materials and workmanship to arrive at the replacement cost new of the house being considered. They next determine the remaining economic life of the property they are considering. Remaining economic life is determined by the market. It is determined that a house of a given age will bring a certain percentage of its replacement cost, based on how it was maintained. Most homes are maintained well, average or better than average, so they depreciate very slowly. Their remaining economic life as shown by the market is constantly being renewed. A poorly maintained home, particularly if it is older, depreciates very quickly, and its remaining economic life may be less than its years and prior maintenance would dictate. One other thing to consider is the location of the property including neighborhood. This can result in a positive or negative adjustment.

Property record cards and all assessment records are public. You may see your own or your neighbors. The quality of these cards is measured by the completeness and accuracy of the information they contain. The quality of these cards is the best measure of an assessment official. Each property record card is also maintained on a CAMA program by the county assessment office.

HOW CAN I TELL IF THE ASSESSOR HAS PLACED A FAIR VALUE ON MY PROPERTY?

Once you have verified that the information on your assessment record is accurate, you can use one of two methods to quickly determine whether or not your assessment is fair.

The first method is to compare the fair market value of your property with recent sales of similar properties in your neighborhood. The fair market value of your property is defined as the price you would accept if a willing and able buyer would offer to purchase your property at today's prices. This method is appropriate if you have either recently purchased your property on the open market or obtained a certified professional appraisal.

The second method is to compare the assessed value of your property with similar properties in your neighborhood to determine uniformity in assessments. You can get the assessed value of your property from the township or multi-township assessor, or the supervisor of assessments office. You have the right to inspect the assessment record for any parcel of property.

MOBILE/MANUFACTURED HOMES

The laws have changed on how mobile/manufactured homes are listed for the purpose of taxation. Effective January 1, 2011, a mobile/manufactured home taxed under the Mobile Home Local Services Tax Act (Privilege Tax) continues to be taxed under that Act until the home is 1) sold, 2) transferred, or 3) relocated to another parcel outside a mobile home park. If any of these three events occur, then the mobile/manufactured home must be assessed as real property.

A mobile/manufactured home inside a licensed mobile/manufactured home park is taxed under the Mobile Home Local Service Tax Act. (Privilege Tax)

HOW IS FARMLAND ASSESSED?

A preferential farmland assessment applies to **tracts** of real property that have met the legal definition of a “farm” for the previous two years.

A tract may be larger or smaller than a parcel. A **tract** may consist of several parcels (not necessarily adjoining) which make up a farm. The law excludes from the farmland definition, parcels which are primarily used for residential purposes even though some tract or tracts on the parcel are farmed. However, the law does not require the primary use of a non-residential parcel to be agricultural in order for a tract within the parcel be assessed as farm. For example, if a small tract on an 80 acre industrial parcel meets the farm definition, the small tract should be assessed as farmland.

Parcels may be exclusively wasteland and still be assessed as part of the farmland tract. However, a wasteland parcel which is not a part of a larger farmland tract is not eligible for a farmland assessment.

Farmland is assessed based on its agricultural economic value (AEV) (i.e., ability to produce income) rather than on 33 1/3 percent of its fair market value. The AEV is a calculation of an average of prices paid for agricultural products, production cost, and interest rates that are charged by the Federal Land Bank over a five-year period. (Agricultural economic value, commonly called use-value, is based on statewide studies of land use under average level management, soil productivity, and of the net income of farms in Illinois.)

Beginning with tax year 2003 all farmland assessments in Clinton County were based on the published Soil Survey produced by United States Department of Agriculture in conjunction with The Natural Resources Conservation Service. According to the Department of Agriculture, major field work for the soil survey was completed in 1989 and soil names and descriptions were approved in 1992. (Soil Survey booklets can be viewed at the Supervisor of Assessment Office or The Natural Resource Conservation Service Department) County assessing official's value all farmland in the county based on its soil type, productivity, taking into account the land's actual use, slope, erosion, flooding and other factors that affect productivity. If road allowance applies to a parcel, that portion of road allowance

is given a zero assessment value. Each soil type is given a Productivity Index and value which is used to calculate farmland assessments. These values are certified to the county by the Department of Revenue.

Beginning 2015 PI values were adjusted by the median PI of 111 with a 10% increase/decrease limit.

2023 lowest cropland certified PI is 82 and has a value of \$280.63 per acre the highest certified PI is 130 and has a value of \$911.31 per acre.

Farm buildings are assessed at 33 1/3 percent of their contributory or use value to the productivity of the farm. A dairy barn no longer used would have little value. If it were partly used or was used for another purpose, its assessment would be based on that use value. Use value is often very difficult to assess. Farm home sites and residences are assessed at 33 1/3 percent of their fair market value as is any other home, and they are also entitled to the same exemptions as any other residence. Multipliers are also applied to farm homes and home sites.

FARMLAND ASSESSMENT PROCESS

State Farmland Technical Advisory Board provides income, productivity, and yield data

Dept. of Revenue compiles data and calculates agricultural economic values for each soil productivity index

Dept. of Revenue certifies farmland assessment values by productivity index rating to the Chief County Assessment Officer by May 1.

Chief County Assessment Officer presents values to County Farmland Assessment Review Committee. This meeting is advertised and is open to the public.

County Farmland Assessment Review Committee accepts state values and procedures

Local assessors implement beginning January 1 by assessing farm parcels

If the County Farmland Assessment Review Committee rejects the state values, they would need to provide the Department of Revenue with an alternative valuation which would need to be approved by the Department of Revenue.

WOODLAND LOTS

The Forestry Management Program is the best plan for tax purposes, a farmland assessment would remain on the woodland tracts. A property owner must own or operate at least ten (10) contiguous acres of land within Illinois on which no building is present and have one of the primary management goals is to harvest your timber. In addition the timber must also meet the following requirements:

1. Eligible land must be maintained in a forest condition for at least 10 years.
2. Livestock grazing is not allowed.
3. Landowner must follow their forest management plan.
4. Plan must be approved by the Division of Forestry.

For more information on this program you may contact the District Forester for Clinton County at 618-594-4475. Forest Management Plans must meet the following:

The Conservation Stewardship Plan is a formal plan approved by the Illinois Department of Natural Resources (IDNR) this plan is for “unimproved land” which means woodlands, prairie, wetlands, or other vacant and undeveloped land that is not used for any residential or commercial purpose that materially disturbs the land. This is for 10 years and can be renewed. Other criteria is as follows:

1. Be a minimum of 5 contiguous acres of unimproved land.
2. Must have legal access (not landlocked) to the property prior to enrollment.
3. New landowners of previously enrolled CSP properties may submit an application for enrollment only after they have taken control of the property.
4. A taxpayer must timely pay all tax debts on the CSP property, and the CSP property must not be in foreclosure at any time during the enrollment process or during enrollment in CSP.
5. Application must be approved by IDNR.

Applications can be downloaded online at www.dnr.state.il.us/stewardship or you can apply online or call 217-782-6302. Applications are submitted to IDNR. The CCAO will get a list of the approved applicants from IDNR.

The preferential assessment begins January 1 of the assessment year following the year in which the application is submitted. Example: If you apply for the Plan in 2022 and is approved, the property will be assessed according to the guidelines in 2023 payable in 2024.

The preferential assessment is not removed when the property sells as long as it meets all of the above criteria. The new owner will have to apply in their name.

The valuation of property in Conservation Stewardship Plan is 5% of its fair market value. Example: If a 20 acres tract of ground's market value is \$2500 x 5% = \$125 per acre x 20 acres = \$2500 x presuming the tax rate is 7.00 estimated taxes would be \$175 on the 20 acres tract of ground. This is subject to change each year based on current market values. (It appears from the sales that I have gathered the average market value of timberland is \$2500 per acre for 2014 in Clinton County.)

If INDR does not approve the Conservation Stewardship Plan, or the taxpayer does not comply with IDNR the property will be removed out of the program; the assessment change is effective January 1 of the next assessment year. The taxpayer would have to repay the taxes based on market value.

This program is best if your property is currently being assessed as a residential property and you meet all the requirements or if it does not qualify for the Wooded Acreage Assessment Transition Law or if the property has been purchased after October 1, 2007.

If a person does not enroll in one of the two above programs, and a person has owned the property prior to October 1, 2007 you would automatically be considered in the **WOODED ACREAGE ASSESSMENT TRANSITION LAW** if the qualifications can be met.

This law applies to a parcel of wooded acreage that is not part of a farm or assessed under the Forestry Management Act (or any conservation program under Article 10 of the Property Tax Code) Ex: Vegetation Filter Strip, Open Space, Non-Clear cut assessment, Illinois Nature Preservation. Also, the land was classified and assessed under the Farmland Assessment Law during the 2006 assessment year. The qualifications are as follows:

1. The property is unimproved real property.
2. Is defined as wooded acreage.
3. Is a minimum of 5 contiguous acres.
4. Is not in a qualified farm use under the Farmland Assessment Law
5. Is not assessed under the Forestry Management Act
6. Does not qualify for another preferential assessment
7. Was owned by the current owner on or before October 1, 2007.

What is the assessment level?

The assessment level varies and is based on a “transition percentage”. The transition percentage is the property’s 2006 EAV as farmland divided by the property’s 2006 market value. (It appears from the sales that I have gathered the average market value of timberland was \$2000 per acre for 2006 and \$2500 per acre for 2007 in Clinton County.)

For example: If in 2006 a 20 acre tract of ground had an EAV of \$321, the formula would be calculated as follows; $\$321 \text{ EAV} / 20 \text{ acres} = \15.60 per acre . In order to calculate the transition law percentage do the following $\$15.60 \text{ per acre} / \$2000 \text{ market value} = .00780$ or .780% this percentage would stay with the ground until the preferential assessment would be removed because of the following:

1. The property is transferred (even between related parties- example, parent-to-child.
2. The property no longer meets the qualifications (example, size, owner enrolls the property in a forestry management plan.)
3. The percentage ownership of a limited liability company, corporation, trust, etc. changes more than 50%.

Based on the above example, the assessment on the above 20 acre tract would be calculated as follows: $\$2,500 \text{ per acre} \times .00780 \text{ (TL percentage)} = \19.50 per acre x 20 acres = an EAV of \$390 x presuming the tax rate is \$7.00 estimated taxes would be \$27.30 or \$1.37 per acre. If the market value increases to \$3000 per acre taxes would be estimated as follows: $\$3,000 \text{ per acre} \times .00780 = \23.40 per acres x 20 acres = an EAV of \$468 x presuming the tax rate is \$7.00 estimated taxes would be \$32.76 or \$1.64 per acre.

If timberland is part of a farm tract and the cropland exceed the timberland no changes will be made and all portions of this tract would keep the farmland assessment.

If a timberland tract is owned by a farmer but is not part of a farm tract, it will fall under the transition law if it meets the requirements.

If the wooded portion is larger than the farmed portion of a parcel (and not in any program), does the Wooded Acreage Assessment Transition Law apply?

Yes, if the wooded portion is not part of a larger farm tract and was assessed as farmland during the 2006 assessment year.

If the wooded portion was not assessed as farmland during 2006, then it must be assessed at one-third of its market value. The owner may enroll in a forestry management plan or conservation management plan.

What if a farm woodlot is located in more than one county?

Parcels that extend into different counties should not create any particular problems. What is important is whether separate tracts can legitimately be considered part of a farming operation. Farm operations are often spread out over several miles; therefore, making this determination is a matter of professional judgment. “Reasonable” standards should be followed. For example, if a farmer lives and actively farms in an eastern Illinois county and purchases a free-standing woodland tract in a western Illinois county (no farming operation or forestry management), it is unlikely that the free-standing woodlot is a legitimate part of the eastern Illinois farm operation. The fact that an individual’s primary occupation is farming does not mean that all rural parcels he or she owns are automatically assessed under the Farmland Assessment Law.

When a property is assessed under the Wooded Acreage Transition Law is sold, the property will be valued at one-third of its fair market value. The new owner may apply for a conservation management plan or forestry management plan.

NOTICE OF ASSESSMENT CHANGE

The taxpayer is required to be notified by an assessment official who makes an assessment change. In certain cases, such as a general reassessment year, everyone will receive an assessment change notice even if no change has been done. A notice of change is also sent if the board of review applies a township multiplier. These changes are also printed in a newspaper having general circulation in the assessment district. Townships of St. Rose, Wheatfield, Breese, Wade, Germantown and Santa Fe are published in the Breese Journal; Looking Glass and Sugar Creek are published in the Trenton Sun; East Fork, Clement, Meridian, Irishtown, Carlyle and Lake are published in the Carlyle Union Banner and Brookside is published in the Centralia Sentinel. Publication listings are also listed on the county website.

Be sure that the proper address is on all property tax documents to ensure its delivery to the correct address. If you do not receive your notice you can request a copy from the Supervisor of Assessments Office. Your **“Notice of Assessment Change”** will show the filing deadline to file a complaint with the board of review. **Do not wait until you receive your tax bill to file a complaint, it is generally too late to challenge your assessment at that time.**

If you would like to know how your property is being assessed, you may ask for a copy of your Property Record Card. It is always a good idea to check your property record card at least every four years to ensure there are no errors in your assessment.

RIGHTS OF APPEAL

If you disagree with your assessment, see your assessor. If they have their assessment books, they can correct a mistake. If their work has been turned in, you have a right to appeal to the Board of Review. Your present Board of Review is comprised of three appointed members by the Clinton County Board.

The Board of Reviews rules are as follows: All complaints shall be filed on PTAX 230 form for residential, commercial, industrial and PTAX 227 for farm related complaints. All complaints or objections to assessments must be filed with the

Board of Review **within 30 calendar days after you receive your reassessment notice or the date of publication.** All evidence must be filed with the complaint at the time of filing.

When the complaint is received, the Board of Review will complete an inspection, if necessary, of the property before a hearing is held. The Board shall give ten (10) days' notice by mail to parties complaining of their assessment to appear before the Board of Review to discuss any proposed adjustment. Should the person or persons fail to appear at the appointed time, the Board will consider all evidence which was presented at the time the complaint was filed, if no evidence was submitted with the complaint, it will be dismissed. The Board will determine if any adjustment is necessary and a notice of the Board of Reviews final action will be sent to the taxpayer. No person will be allowed to re-appear before the Board of Review after a final decision notice has been mailed to the complainant.

The Board of Review can pick up any omitted property from previous tax years.

If you disagree with the determination of the Board of Review, you may appeal to the State Property Tax Appeal Board. You may obtain State Property Tax Appeal Board (PTAB) complaint forms from the Clinton County Assessment Office or their website ptabil.com. In order to file an appeal with PTAB, you **must** file the required appeal form within **30 days** of the postmark date of the written notice of the board of review's decision.

A separate petition must be completed for each parcel of land you are appealing. The petition must include the property's parcel identification number (PIN) and each petition must be signed by the owner or taxpayer or their attorney.

Appeal forms must be filed in triplicate (3) with original signatures. All written or documentary evidence must be submitted in duplicate (2) with the appeal petition. If you are unable to submit evidence with the appeal petition, a written request for an extension of time must be attached to the appeal petition.

Make sure the appeal forms include all relevant data requested on the form, otherwise, your appeal could be dismissed.

Upon receipt of a completed appeal petition, PTAB will assign a docket number to the appeal and notify the taxpayer and the board of review.

A hearing may be scheduled and a hearing officer with the Property Tax Appeal Board will come from Springfield to our county for the scheduled hearing. Testimony would be given by the Appellant and the Board of Review of which the hearing officer will record. The hearing officer would make his recommendation to the State Appeal Board which would then determine if your assessment is correct.

If you disagree with the PTAB decision, you may ask for an ADMINISTRATIVE REVIEW LAW. A complaint for administrative review is filed in the circuit court of the county. However, in every case where a change in assessed valuation of \$300,000 or more was sought before the PTAB, the complaint for administrative review must be directly in the appellate court. Complaints for administrative review must be filed within 35 days from the date the PTAB decision was mailed.

In an administrative review action, the reviewing court accepts the PTAB's findings and conclusions on questions of fact as true and correct. The reviewing court's scope of review is limited to determining whether the PTAB's findings and conclusions on questions of fact as true and correct. The reviewing court's scope of review is limited to determining whether the PTAB's findings are "against the manifest weight of the evidence". The reviewing court's functions are not to reweigh the evidence or reassess the credibility of the witnesses or substitute its judgment for the PTAB. A reviewing court may set aside a PTAB decision if it finds the agency misapplied the law.

UNDERSTANDING YOUR TAX BILL

Parcel I. D. Number: Each parcel of property in Clinton County is assigned a permanent parcel number. This number not only appears on your tax bill, but also appears on any assessment notice. An easy way for you to determine that you are paying taxes on the correct property is by looking at a scaled aerial photo of the area your property is located, however this is not the same as a plat of survey. Aerials are used for assessment purposes only, and are not to be construed to be exact boundary markers. The aerial photos are available to view or purchase at the Supervisor of Assessments office or also available online on the county's website: clintonco.illinois.gov

The parcel number breakdown of 07-07-22-129-003 for example shows us the following information:

The **07-** signifies the political township number, the next **-07-** signifies the geographic township number (Wade), the **-22-** signifies the section the property is located in, the **-129-** signifies the block number of the section and the **-003** signifies the parcel number.

Always look at your tax bill before the taxes are paid to see that your assessment is correct. Also check to make sure you have received the proper exemptions you qualify for and make certain you have been included in the proper taxing bodies.

To have an error on your tax bill corrected, you should go to the Office of the Supervisor of Assessments. Examples would be: an error in computation, duplicate assessment, improvements destroyed prior to the assessment date, if an owner occupied, homestead or SCAFHE exemption was not allowed. A correction **cannot** be made when an error of judgment is made as to the assessed valuation of any real property.

PROTESTING YOUR ASSESSMENT

You may file a tax protest/objection complaint with the Clinton County Circuit Clerk within 75 days from the first penalty date of the final (2nd) installment of your taxes. (See the Treasurer's Office for an application)

In order to file a protest you should have followed these procedures: A complaint should have been filed with the Board of Review and if you were still dissatisfied with the Board of Review decision a complaint should have should have been filed with the Property Tax Appeal Board (PTAB). If you did not file with PTAB you may still file a tax objection with the Circuit Clerk's Office. Taxes must be paid in full before a tax protest/objection complaint can be filed with the Circuit Clerk. A filing fee is due at the time of filing the tax objection. The Circuit Clerk will set a court date for a hearing, at this time you will be able to present your objection to the judge and the judge will render a decision based on the evidence presented.

WHAT WILL HAPPEN IF I DON'T PAY MY PROPERTY TAXES?

A lien is placed on your property if you do not pay your property taxes. The lien may be sold to recover the amount of tax due. If this action occurs, you may redeem your taxes within two and one-half years from the date of sale. You will have to pay penalties and interest in addition to any taxes due. If you do not redeem your taxes, you may lose your property.

NOTE: Please ensure that your mailing address is correct on our records. Just because you don't get a tax bill doesn't mean you don't owe it. Penalties can be added if taxes are not paid on time.

The County's website is: www.clintonco.illinois.gov

Located under Offices – Supervisor of Assessment

This booklet and other forms are available to download. The website also has publication information and assessment information lookup is available to view property record card information, ownership information and GIS mapping information.