

DeKalb County Administration Building
110 E. Sycamore Street
Sycamore, IL 60178
(815) 895-7120 / FAX: (815) 895-1684



MEETING MINUTES OF THE
County Farmland Assessment Review Committee
Administration Building – Conference Room East
Monday, May 22, 2023 at 7:00 P.M.
Sycamore, Illinois

Those present: Bridget Nodurft, Chairman; Charles Payne, Dave Schafer, Members; Dan Cribben Board of Review Chairman; Michelle Christensen, Chief Deputy as Clerk. Member, Ronald Ness absent.

- I. Call to Order:** Bridget called the meeting to order at 7:04 PM.
- II. Roll Call:** Bridget took roll call stating all members present, noting absence of Ronald Ness.
- III. Review Prior Meeting Minutes of 5-23-2022 for Approval:** After review, Dan made a motion to approve Meeting Minutes of May 23, 2022. Charles seconded motion. All in favor, so moved.
- IV. Discussion of the Certified Farmland Values for Assessment Year 2024 (\$ per acre):**
Bridget supplied members with materials provided by the State for the 2024 assessment year, to which, the Members discussed briefly. It was stated the 2024 values have a 10% increase from 2023 certified value at PI 111 of \$46.87.
- V. Public Comments:** None
- VI. Public Hearing for Approval/Denial of the Certified Farmland Values:** As no disagreement, Charles moved to accept the Certification of Assessment Year 2024 Farmland Values. Dan seconded motion. All in favor, so moved.
- VII. Adjournment:** Dave moved to adjourn meeting. Dan seconded motion. All in favor, so moved. Meeting adjourned at 7:55 pm.

Respectfully submitted,

A handwritten signature in cursive script that reads "Bridget Nodurft".

Bridget Nodurft, Chairperson
DeKalb CO Farmland Assessment Review Committee

mc: Clerk



Illinois Department of Revenue

April 25, 2023

Certification of Assessment Year 2024 Farmland Values

The assessment year 2024 department-certified equalized assessed value (EAV) for each soil productivity index (PI) is on Page 2 of this certification. The certified values have been adjusted by the Farmland Assessment Technical Advisory Board to limit the annual change to 10 percent from the preceding year's median soil productivity index certified assessed value.¹

- **Cropland** must be assessed at the full amount of the certified EAV that corresponds to its debased PI, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2024, \$109.16/acre);
- **Permanent pasture** must be valued at one-third of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified (*i.e.*, for assessment year 2024, \$109.16/acre);
- **Other farmland** must be valued at one-sixth of its PI EAV as cropland, but no lower than 1/6 the value of the lowest PI certified (*i.e.*, for assessment year 2024, \$54.59/acre).²

Please see Publication 122, Instructions for Farmland Assessments, for additional information about the proper assessment of farmland. This publication is available on our web site at tax.illinois.gov.

The proposed average EAV by county per acre of cropland and the proposed average EAV per acre of all farmland by county is attached. Proposed averages are not used in the assessment process and should not be used by taxing districts as a basis for determining budget requests.

If you have any questions regarding this material, please feel free to contact the Property Tax Division at (217) 785-1356 or email us at Rev.PropertyTax@illinois.gov.

A handwritten signature in black ink, appearing to read "David Harris", is written over a horizontal line.

David Harris
Director of Revenue

¹ See Illinois Property Tax Code, 35 ILCS 200/10-115, paragraph (e) as amended by Public Act 98-0109

² See Illinois Property Tax Code, 35 ILCS 200/10-125

Certified Values for Assessment Year 2024 (\$ per acre)

Average Management PI	Gross Income	Non-Land Production Costs	4 Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2024 Certified Value
82	\$560.15	\$441.19	\$118.96	\$2,314.41	\$771.47	\$327.50
83	\$565.20	\$443.24	\$121.97	\$2,372.89	\$790.96	\$329.11
84	\$570.26	\$445.28	\$124.97	\$2,431.37	\$810.46	\$330.72
85	\$575.31	\$447.33	\$127.98	\$2,489.84	\$829.95	\$332.39
86	\$580.36	\$449.37	\$130.98	\$2,548.32	\$849.44	\$334.07
87	\$585.41	\$451.42	\$133.99	\$2,606.80	\$868.93	\$335.68
88	\$590.46	\$453.46	\$137.00	\$2,665.28	\$888.43	\$337.18
89	\$595.51	\$455.51	\$140.00	\$2,723.76	\$907.92	\$343.38
90	\$600.56	\$457.55	\$143.01	\$2,782.23	\$927.41	\$349.78
91	\$605.61	\$459.60	\$146.01	\$2,840.71	\$946.90	\$356.19
92	\$610.66	\$461.64	\$149.02	\$2,899.19	\$966.40	\$362.59
93	\$615.71	\$463.69	\$152.02	\$2,957.67	\$985.89	\$368.99
94	\$620.76	\$465.73	\$155.03	\$3,016.14	\$1,005.38	\$375.41
95	\$625.82	\$467.78	\$158.04	\$3,074.62	\$1,024.87	\$381.81
96	\$630.87	\$469.83	\$161.04	\$3,133.10	\$1,044.37	\$388.21
97	\$635.92	\$471.87	\$164.05	\$3,191.58	\$1,063.86	\$394.61
98	\$640.97	\$473.92	\$167.05	\$3,250.05	\$1,083.35	\$401.00
99	\$646.02	\$475.96	\$170.06	\$3,308.53	\$1,102.84	\$408.11
100	\$651.07	\$478.01	\$173.06	\$3,367.01	\$1,122.34	\$417.79
101	\$656.12	\$480.05	\$176.07	\$3,425.49	\$1,141.83	\$428.03
102	\$661.17	\$482.10	\$179.08	\$3,483.96	\$1,161.32	\$438.56
103	\$666.22	\$484.14	\$182.08	\$3,542.44	\$1,180.81	\$449.19
104	\$671.27	\$486.19	\$185.09	\$3,600.92	\$1,200.31	\$458.91
105	\$676.32	\$488.23	\$188.09	\$3,659.40	\$1,219.80	\$467.19
106	\$681.38	\$490.28	\$191.10	\$3,717.88	\$1,239.29	\$475.58
107	\$686.43	\$492.32	\$194.10	\$3,776.35	\$1,258.78	\$483.90
108	\$691.48	\$494.37	\$197.11	\$3,834.83	\$1,278.28	\$491.39
109	\$696.53	\$496.41	\$200.12	\$3,893.31	\$1,297.77	\$498.74
110	\$701.58	\$498.46	\$203.12	\$3,951.79	\$1,317.26	\$506.17
111	\$706.63	\$500.50	\$206.13	\$4,010.26	\$1,336.75	\$515.56
112	\$711.68	\$502.55	\$209.13	\$4,068.74	\$1,356.25	\$526.04
113	\$716.73	\$504.59	\$212.14	\$4,127.22	\$1,375.74	\$536.70
114	\$721.78	\$506.64	\$215.14	\$4,185.70	\$1,395.23	\$547.55
115	\$726.83	\$508.68	\$218.15	\$4,244.17	\$1,414.72	\$558.55
116	\$731.88	\$510.73	\$221.16	\$4,302.65	\$1,434.22	\$569.77
117	\$736.94	\$512.77	\$224.16	\$4,361.13	\$1,453.71	\$581.14
118	\$741.99	\$514.82	\$227.17	\$4,419.61	\$1,473.20	\$592.65
119	\$747.04	\$516.86	\$230.17	\$4,478.09	\$1,492.70	\$604.38
120	\$752.09	\$518.91	\$233.18	\$4,536.56	\$1,512.19	\$622.49
121	\$757.14	\$520.95	\$236.19	\$4,595.04	\$1,531.68	\$669.24
122	\$762.19	\$523.00	\$239.19	\$4,653.56	\$1,551.17	\$713.52
123	\$767.24	\$525.04	\$242.20	\$4,712.00	\$1,570.67	\$728.69
124	\$772.29	\$527.09	\$245.20	\$4,770.47	\$1,590.16	\$750.53
125	\$777.34	\$529.14	\$248.21	\$4,828.95	\$1,609.65	\$797.93
126	\$782.39	\$531.18	\$251.21	\$4,887.43	\$1,629.14	\$846.64
127	\$787.45	\$533.23	\$254.22	\$4,945.91	\$1,648.64	\$896.67
128	\$792.50	\$535.27	\$257.23	\$5,004.38	\$1,668.13	\$917.74
129	\$797.55	\$537.32	\$260.23	\$5,062.86	\$1,687.62	\$937.85
130	\$802.60	\$539.36	\$263.24	\$5,121.34	\$1,707.11	\$958.18

The 5-year capitalization rate is 5.14 percent.

10% Increase of 2023 certified value at PI 111 is \$46.87

* 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.

ASSESSMENT YEAR 2024
COUNTY PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF CROPLAND
PROJECTED AVERAGE EQUALIZED ASSESSED VALUE PER ACRE OF ALL FARMLAND

	(6)	(7)		(6)	(7)
County	Avg. EAV Cropland	Avg. EAV All Farmland	County	Avg. EAV Cropland	Avg. EAV All Farmland
Adams	508	372	Lee	615	546
Alexander	430	248	Livingston	527	354
Bond	388	292	Logan	759	562
Boone	583	502	McDonough	699	548
Brown	474	281	McHenry	531	411
Bureau	632	532	McLean	690	572
Calhoun	442	197	Macon	766	706
Carroll	563	424	Macoupin	527	388
Cass	572	322	Madison	419	392
Champaign	762	385	Marion	357	257
Christian	640	574	Marshall	685	564
Clark	417	304	Mason	480	298
Clay	362	271	Massac	405	251
Clinton	398	334	Menard	678	552
Coles	668	495	Mercer	579	448
* Cook	312	-	Monroe	388	272
Crawford	397	302	Montgomery	472	336
Cumberland	390	293	Morgan	668	539
DeKalb	729	682	Moultrie	714	646
DeWitt	724	647	Ogle	603	503
Douglas	706	400	Peoria	599	433
* DuPage	580	-	Perry	357	242
Edgar	715	608	Piatt	815	433
Edwards	398	315	Pike	468	237
Effingham	380	278	Pope	358	192
Fayette	368	274	Pulaski	388	248
Ford	554	513	Putnam	689	510
Franklin	368	256	Randolph	391	261
Fulton	527	348	Richland	364	301
Gallatin	448	357	Rock Island	559	385
Greene	589	412	St. Clair	428	353
Grundy	586	519	Saline	377	295
Hamilton	363	277	Sangamon	718	624
Hancock	596	411	Schuyler	523	300
Hardin	361	145	Scott	551	405
Henderson	613	437	Shelby	540	438
Henry	590	514	Stark	668	591
Iroquois	495	279	Stephenson	537	454
Jackson	378	264	Tazewell	647	537
Jasper	385	299	Union	390	149
Jefferson	361	277	Vermilion	645	425
Jersey	508	324	Wabash	441	356
JoDaviess	433	275	Warren	719	610
Johnson	333	178	Washington	378	308
Kane	650	562	Wayne	364	277
Kankakee	485	382	White	405	323
Kendall	656	584	Whiteside	517	424
Knox	646	490	Will	495	430
Lake	445	317	Williamson	351	229
LaSalle	709	628	Winnebago	506	413
Lawrence	384	317	Woodford	704	600

*Cook & DuPage county only reported cropland data



Illinois Department of Revenue

Calculating the EAV for cropland that has a PI below the lowest PI certified by IDOR

Beginning in 2006, the lowest PI certified by the department is a PI of 82 (previously 60). Although the lowest certified PI has changed, the procedure used to calculate the equalized assessed value for soil that has a PI below the lowest certified PI remains the same.

- Cropland is assessed at the full amount of the certified EAV corresponding to its debased PI, but no lower than 1/3 of the value for the lowest PI certified.
- Permanent pasture is assessed at 1/3 of its debased PI EAV as cropland, but no lower than 1/3 of the value for the lowest PI certified.
- Other farmland is assessed at 1/6 of its debased PI EAV as cropland, but no lower than 1/6 of the value for the lowest PI certified.

Steps to assess cropland with a PI below lowest certified PI

- Step 1** Subtract the EAV of the lowest certified PI from the EAV for a PI that is five PIs greater.
- Step 2** Divide the result of Step 1 by 5. The result is the average EAV reduction per PI point for the 5 lowest certified PIs.
- Step 3** Subtract the PI of the cropland being assessed from the lowest PI for which the department certified a cropland EAV.
- Step 4** Multiply the result of Step 2 by the result of Step 3.
- Step 5** Subtract the result of Step 4 from the lowest EAV for cropland certified by the department.
- Step 6** The EAV of the cropland being assessed will either be the result of Step 5 or 1/3 of the EAV of cropland for the lowest certified PI, whichever is **greater**.

Assessment year 2024 example

Lowest certified PI is 82; 2024 certified value for a PI of 82 is \$327.50.

Example cropland PI is 79.

Step 1

EAV for PI of 87	\$335.68
EAV for PI of 82	- 327.50
	<u>\$ 8.18</u>

Step 2 \$8.18 divided by 5 = \$1.64 average per PI point.

Step 3

Lowest PI certified	82
Cropland PI	- 79
Number of points	<u>3</u>

Step 4

Result from Step 2	\$ 1.64
Result from Step 3	<u>x 3</u>
	\$ 4.92

Step 5

Lowest certified PI EAV	\$ 327.50
Result from Step 4	- 4.92
EAV for PI of 79	<u>\$ 322.58</u>

Step 6 Greater of a or b below

a Result from Step 5	\$ 322.58
b 1/3 of \$327.50	\$ 109.16
(lowest EAV certified)	

The EAV for a cropland soil with a PI of 79 is \$322.58

Farmland Summary Report DeKalb County

<u>SoilType:</u>	<u>LandType:</u>	<u>Prod Index:</u>	<u>Adjusted Prod Index:</u>	<u>Acres:</u>	<u>EAV:</u>
- For use with flat eav/acre					
	1 - HOMESITE	0	0	0.0000	0
	10 - MISC	0	0	39.0100	0
	6 - WASTE - CONTR	0	0	1.9200	90
Totals for - For use with flat eav/acr				40.9300	90
- For use with flat eav/acre					
	7 - PUBLIC ROAD	0	0	6,698.5090	0
Totals for - For use with flat eav/acr				6,698.5090	0
- For use with flat eav/acre					
	DRN - DRNGE DEBASE	0	0	220.2500	-538
Totals for - For use with flat eav/acr				220.2500	-538
103 - Houghton muck					
	1 - HOMESITE	0	0	2.7600	0
	10 - MISC	0	0	1.8600	0
	2 - CROPLAND	115	98	0.0600	21
	2 - CROPLAND	115	114	2.9900	1,497
	2 - CROPLAND	115	115	917.5440	468,825
	3 - PERM PAST	115	115	27.2800	4,652
	4 - OTHER FARMLAND	115	115	143.8262	12,269
	6 - WASTE - CONTR	0	0	219.2772	10,259
Totals for 103 - Houghton muck				1,315.5974	497,523
104 - Virgil silt loam					
	1 - HOMESITE	0	0	5.3900	0
	10 - MISC	0	0	22.5600	0
	2 - CROPLAND	117	117	2,299.4332	1,224,873
	3 - PERM PAST	117	117	5.2700	938
	4 - OTHER FARMLAND	117	117	58.4871	5,178
	6 - WASTE - CONTR	0	0	1.0400	49
Totals for 104 - Virgil silt loam				2,392.1803	1,231,038
105 - Batavia silt loam					
	1 - HOMESITE	0	0	1.8500	0
	4 - OTHER FARMLAND	114	113	0.8400	69
Totals for 105 - Batavia silt loam				2.6900	69
134 - Camden silt loam					
	2 - CROPLAND	106	106	0.0300	13
Totals for 134 - Camden silt loam				0.0300	13
145 - Saybrook silt loam					
	4 - OTHER FARMLAND	117	116	0.5000	44
Totals for 145 - Saybrook silt loam				0.5000	44
148 - Proctor silt loam					
	1 - HOMESITE	0	0	4.1800	0
	2 - CROPLAND	120	119	89.3200	49,798
	2 - CROPLAND	120	120	269.3783	155,057
	4 - OTHER FARMLAND	120	119	1.5900	148
	4 - OTHER FARMLAND	120	120	1.1600	112
Totals for 148 - Proctor silt loam				365.6283	205,115

Farmland Summary Report DeKalb County

<u>SoilType:</u>	<u>LandType:</u>	<u>Prod Index:</u>	<u>Adjusted Prod Index:</u>	<u>Acres:</u>	<u>EAV:</u>
151 - Ridgeville fine sandy loam					
	1 - HOMESITE	0	0	0.5000	0
Totals for 151 - Ridgeville fine sandy				0.5000	0
152 - Drummer silty clay loam					
	1 - HOMESITE	0	0	61.4600	0
	10 - MISC	0	0	17.4200	0
	2 - CROPLAND	127	64	6.1100	1,534
	2 - CROPLAND	127	108	10.4200	4,632
	2 - CROPLAND	127	126	73.7500	58,983
	2 - CROPLAND	127	127	37,086.7638	31,513,182
	3 - PERM PAST	127	127	110.1855	31,211
	4 - OTHER FARMLAND	127	126	0.3800	50
	4 - OTHER FARMLAND	127	127	807.6548	113,082
	6 - WASTE - CONTR	82	82	12.9300	605
	6 - WASTE - CONTR	0	0	974.1430	45,468
	7 - PUBLIC ROAD	0	0	0.2400	0
	8 - AIR STRIP	0	0	3.3200	1,660
Totals for 152 - Drummer silty clay lo				39,164.7771	31,770,407
153 - Pella silty clay loam					
	4 - OTHER FARMLAND	120	120	0.0600	6
Totals for 153 - Pella silty clay loam				0.0600	6
154 - Flanagan silt loam					
	1 - HOMESITE	0	0	184.4720	0
	10 - MISC	0	0	64.0800	0
	2 - CROPLAND	127	126	1.7867	1,429
	2 - CROPLAND	127	127	51,958.1660	44,149,681
	3 - PERM PAST	127	127	61.0600	17,293
	4 - OTHER FARMLAND	127	126	0.0400	5
	4 - OTHER FARMLAND	127	127	323.5886	45,820
	6 - WASTE - CONTR	82	82	0.3100	14
	6 - WASTE - CONTR	0	0	163.8394	7,652
	8 - AIR STRIP	0	0	5.4200	2,710
Totals for 154 - Flanagan silt loam				52,762.7627	44,224,604
171 - Catlin silt loam					
	1 - HOMESITE	0	0	313.7440	0
	10 - MISC	0	0	37.3300	0
	2 - CROPLAND	122	103	0.0400	16
	2 - CROPLAND	122	104	0.2200	91
	2 - CROPLAND	122	121	32,832.8067	20,431,587
	2 - CROPLAND	122	122	6,723.7110	4,482,061
	3 - PERM PAST	122	121	74.4200	15,436
	3 - PERM PAST	122	122	7.3700	1,638
	4 - OTHER FARMLAND	122	114	0.0600	5
	4 - OTHER FARMLAND	122	121	215.9290	22,398
	4 - OTHER FARMLAND	122	122	38.4880	4,280
	6 - WASTE - CONTR	82	82	0.5700	27
	6 - WASTE - CONTR	0	0	56.7965	2,658

Farmland Summary Report DeKalb County

<u>SoilType:</u>	<u>LandType:</u>	<u>Prod Index:</u>	<u>Adjusted Prod Index:</u>	<u>Acres:</u>	<u>EAV:</u>
171 - Catlin silt loam					
	8 - AIR STRIP	0	0	10.1400	5,070
Totals for 171 - Catlin silt loam				40,311.6252	24,965,267
175 - Lamont fine sandy loam					
	4 - OTHER FARMLAND	86	86	0.2200	11
Totals for 175 - Lamont fine sandy lo				0.2200	11
178 - Ruark fine sandy loam					
	2 - CROPLAND	88	87	4.9100	1,418
	2 - CROPLAND	88	88	13.5900	3,945
Totals for 178 - Ruark fine sandy loa				18.5000	5,363
191 - Knight silt loam					
	2 - CROPLAND	107	107	0.2300	101
Totals for 191 - Knight silt loam				0.2300	101
193 - Mayville silt loam					
	1 - HOMESITE	0	0	132.9800	0
	10 - MISC	0	0	3.9800	0
	2 - CROPLAND	98	90	305.7843	92,005
	2 - CROPLAND	98	97	5,837.9859	2,023,758
	2 - CROPLAND	98	98	271.4375	96,043
	3 - PERM PAST	98	97	94.2100	10,920
	4 - OTHER FARMLAND	98	90	73.4330	3,598
	4 - OTHER FARMLAND	98	97	1,024.8601	59,220
	4 - OTHER FARMLAND	98	98	56.0810	3,199
	6 - WASTE - CONTR	82	82	2.0700	97
	6 - WASTE - CONTR	0	0	14.9799	700
Totals for 193 - Mayville silt loam				7,817.8017	2,289,540
198 - Elburn silt loam					
	1 - HOMESITE	0	0	39.8000	0
	10 - MISC	0	0	4.1000	0
	2 - CROPLAND	127	64	4.4000	1,105
	2 - CROPLAND	127	126	23.0600	18,443
	2 - CROPLAND	127	127	8,346.2948	7,092,160
	3 - PERM PAST	127	127	4.2200	1,194
	4 - OTHER FARMLAND	127	126	0.5500	73
	4 - OTHER FARMLAND	127	127	118.0100	16,606
	6 - WASTE - CONTR	0	0	13.7146	643
Totals for 198 - Elburn silt loam				8,554.1494	7,130,224
199 - Plano silt loam					
	2 - CROPLAND	126	125	2.6900	2,020
Totals for 199 - Plano silt loam				2.6900	2,020
2 -					
	7 - PUBLIC ROAD	0	0	2.9400	0
Totals for 2 -				2.9400	0
206 - Thorp silt loam					
	1 - HOMESITE	0	0	3.0100	0
	10 - MISC	0	0	3.3600	0
	2 - CROPLAND	112	112	314.9101	150,830
	3 - PERM PAST	112	112	7.2200	1,153

Farmland Summary Report DeKalb County

<u>SoilType:</u>	<u>LandType:</u>	<u>Prod Index:</u>	<u>Adjusted Prod Index:</u>	<u>Acres:</u>	<u>EAV:</u>
206 - Thorp silt loam					
	4 - OTHER FARMLAND	112	112	11.5686	924
	6 - WASTE - CONTR	0	0	3.3279	155
Totals for 206 - Thorp silt loam				343.3966	153,062
21 -					
	2 - CROPLAND	100	95	0.1600	54
Totals for 21 -				0.1600	54
217 - Twomile silt loam					
	2 - CROPLAND	93	93	15.0700	4,854
Totals for 217 - Twomile silt loam				15.0700	4,854
219 - Millbrook silt loam					
	1 - HOMESITE	0	0	10.7700	0
	10 - MISC	0	0	20.5600	0
	2 - CROPLAND	114	97	0.0300	10
	2 - CROPLAND	114	114	1,603.4204	790,958
	3 - PERM PAST	114	114	7.2900	1,217
	4 - OTHER FARMLAND	114	113	0.0500	4
	4 - OTHER FARMLAND	114	114	95.4751	7,825
	6 - WASTE - CONTR	82	82	0.8800	41
	6 - WASTE - CONTR	0	0	18.1100	845
	8 - AIR STRIP	0	0	1.0800	540
Totals for 219 - Millbrook silt loam				1,757.6655	801,440
221 - Parr silt loam					
	1 - HOMESITE	0	0	103.3600	0
	10 - MISC	0	0	9.6300	0
	2 - CROPLAND	105	97	7,460.5616	2,594,188
	2 - CROPLAND	105	100	6,670.5047	2,471,458
	2 - CROPLAND	105	104	31.4700	12,967
	3 - PERM PAST	105	97	33.0100	3,815
	3 - PERM PAST	105	100	6.6500	823
	4 - OTHER FARMLAND	105	89	0.0800	4
	4 - OTHER FARMLAND	105	97	79.9215	4,632
	4 - OTHER FARMLAND	105	100	46.8700	2,896
	4 - OTHER FARMLAND	105	104	0.0700	5
	6 - WASTE - CONTR	82	82	0.4100	19
	6 - WASTE - CONTR	0	0	61.4546	2,874
	8 - AIR STRIP	0	0	0.2800	140
Totals for 221 - Parr silt loam				14,504.2724	5,093,821
233 - Birkbeck silt loam					
	1 - HOMESITE	0	0	7.0000	0
	2 - CROPLAND	108	107	299.8935	131,057
	2 - CROPLAND	108	108	498.9436	221,793
	3 - PERM PAST	108	107	0.1200	17
	3 - PERM PAST	108	108	0.9700	144
	4 - OTHER FARMLAND	108	107	33.1298	2,410
	4 - OTHER FARMLAND	108	108	91.9408	6,706
	6 - WASTE - CONTR	0	0	0.5400	25
Totals for 233 - Birkbeck silt loam				932.5377	362,152

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236 - Sabina silt loam					
	1 - HOMESITE	0	0	5.6900	0
	2 - CROPLAND	108	108	805.0478	357,861
	3 - PERM PAST	108	108	3.0400	451
	4 - OTHER FARMLAND	108	108	190.2500	14,097
	6 - WASTE - CONTR	0	0	3.4434	163
Totals for 236 - Sabina silt loam				1,007.4712	372,572
256 - Pana silt loam					
	2 - CROPLAND	102	102	53.7400	21,049
Totals for 256 - Pana silt loam				53.7400	21,049
27 -					
	4 - OTHER FARMLAND	99	98	0.1200	7
Totals for 27 -				0.1200	7
3076 - Otter silt loam					
	1 - HOMESITE	0	0	13.1800	0
	10 - MISC	0	0	187.6073	0
	2 - CROPLAND	123	62	53.1500	13,172
	2 - CROPLAND	123	123	5,394.2048	3,670,178
	3 - PERM PAST	123	123	148.5241	33,752
	4 - OTHER FARMLAND	123	123	2,782.8311	314,432
	6 - WASTE - CONTR	82	82	20.9700	980
	6 - WASTE - CONTR	0	0	974.8908	45,122
	7 - PUBLIC ROAD	0	0	3.9300	0
	8 - AIR STRIP	0	0	0.0600	30
Totals for 3076 - Otter silt loam				9,579.3481	4,077,666
318 - Lorenzo loam					
	1 - HOMESITE	0	0	2.2000	0
	2 - CROPLAND	93	76	63.2470	15,568
	4 - OTHER FARMLAND	93	76	4.8800	229
	6 - WASTE - CONTR	0	0	1.1600	54
Totals for 318 - Lorenzo loam				71.4870	15,851
325 - Dresden silt loam					
	1 - HOMESITE	0	0	6.6800	0
	10 - MISC	0	0	5.6600	0
	2 - CROPLAND	102	94	314.6154	103,005
	2 - CROPLAND	102	101	243.8285	92,480
	2 - CROPLAND	102	102	2.7700	1,085
	3 - PERM PAST	102	94	1.3800	151
	4 - OTHER FARMLAND	102	94	14.5200	797
	4 - OTHER FARMLAND	102	101	7.2900	447
	6 - WASTE - CONTR	0	0	1.0000	46
Totals for 325 - Dresden silt loam				597.7439	198,011
327 - Fox silt loam					
	1 - HOMESITE	0	0	2.1000	0
	2 - CROPLAND	96	95	72.0900	21,165
	4 - OTHER FARMLAND	96	95	37.7600	2,056
Totals for 327 - Fox silt loam				111.9500	23,221

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330 - Peotone silty clay loam					
	1 - HOMESITE	0	0	2.3200	0
	10 - MISC	0	0	1.6100	0
	2 - CROPLAND	108	54	10.3500	2,429
	2 - CROPLAND	108	92	25.6900	8,111
	2 - CROPLAND	108	108	2,565.1223	1,139,857
	3 - PERM PAST	108	108	5.3200	788
	4 - OTHER FARMLAND	108	108	14.7483	1,092
	6 - WASTE - CONTR	0	0	48.8095	2,279
Totals for 330 - Peotone silty clay loam				2,673.9701	1,154,556
344 - Harvard silt loam					
	1 - HOMESITE	0	0	5.7400	0
	2 - CROPLAND	111	110	150.4300	69,092
	4 - OTHER FARMLAND	111	110	15.0400	1,152
Totals for 344 - Harvard silt loam				171.2100	70,244
348 - Wingate silt loam					
	1 - HOMESITE	0	0	122.5800	0
	10 - MISC	0	0	47.0976	0
	2 - CROPLAND	107	98	768.8802	272,285
	2 - CROPLAND	107	106	8,393.1952	3,597,915
	2 - CROPLAND	107	107	657.1657	287,200
	3 - PERM PAST	107	98	3.8100	450
	3 - PERM PAST	107	106	33.2674	4,751
	3 - PERM PAST	107	107	1.1300	165
	4 - OTHER FARMLAND	107	98	15.3258	904
	4 - OTHER FARMLAND	107	103	0.1100	7
	4 - OTHER FARMLAND	107	106	185.9171	13,280
	4 - OTHER FARMLAND	107	107	18.1608	1,321
	6 - WASTE - CONTR	82	82	1.2100	57
	6 - WASTE - CONTR	0	0	27.0498	1,262
	8 - AIR STRIP	0	0	1.7900	895
Totals for 348 - Wingate silt loam				10,276.6896	4,180,492
354 - Honoegah loamy coarse sand					
	2 - CROPLAND	74	74	5.8900	1,575
	4 - OTHER FARMLAND	74	74	0.2900	14
Totals for 354 - Honoegah loamy coarse sand				6.1800	1,589
356 - Elpaso silty clay loam					
	1 - HOMESITE	0	0	100.7700	0
	10 - MISC	0	0	94.0100	0
	2 - CROPLAND	127	64	2.0300	510
	2 - CROPLAND	127	126	8.6500	6,918
	2 - CROPLAND	127	127	57,069.9688	48,488,122
	3 - PERM PAST	127	127	104.5000	29,598
	4 - OTHER FARMLAND	127	126	3.0000	400
	4 - OTHER FARMLAND	127	127	1,041.4103	147,322
	6 - WASTE - CONTR	82	82	8.3600	391
	6 - WASTE - CONTR	0	0	1,038.4079	48,544

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356 - Elpaso silty clay loam					
	8 - AIR STRIP	0	0	8.8100	4,405
Totals for 356 - Elpaso silty clay loam				59,479.9170	48,726,210
3776 - Thorp silt loam, 0 to 2 percen					
	1 - HOMESITE	0	0	4.4400	0
	2 - CROPLAND	122	122	48.0400	32,026
	3 - PERM PAST	122	122	26.1100	5,801
	4 - OTHER FARMLAND	122	122	184.8900	20,546
	6 - WASTE - CONTR	0	0	53.0800	2,483
Totals for 3776 - Thorp silt loam, 0 to 2 percen				316.5600	60,856
38 -					
	2 - CROPLAND	96	88	3.0700	891
Totals for 38 -				3.0700	891
382 - Belknap silt loam					
	2 - CROPLAND	104	104	0.0800	33
Totals for 382 - Belknap silt loam				0.0800	33
488 - Hoopole loam					
	1 - HOMESITE	0	0	0.6100	0
	2 - CROPLAND	107	107	552.1840	241,321
	4 - OTHER FARMLAND	107	107	5.2100	379
Totals for 488 - Hoopole loam				558.0040	241,700
512 - Danabrook silt loam					
	1 - HOMESITE	0	0	509.3340	0
	10 - MISC	0	0	101.8600	0
	2 - CROPLAND	122	112	5,339.0404	2,557,989
	2 - CROPLAND	122	117	3.6500	1,950
	2 - CROPLAND	122	121	49,622.7210	30,874,064
	2 - CROPLAND	122	122	1,359.6852	906,438
	3 - PERM PAST	122	112	44.7200	7,143
	3 - PERM PAST	122	121	80.7200	16,746
	3 - PERM PAST	122	122	1.5500	343
	4 - OTHER FARMLAND	122	112	71.2044	5,694
	4 - OTHER FARMLAND	122	121	409.2566	42,436
	4 - OTHER FARMLAND	122	122	11.4300	1,271
	6 - WASTE - CONTR	82	82	1.2200	57
	6 - WASTE - CONTR	0	0	133.0238	6,225
	7 - PUBLIC ROAD	0	0	1.3800	0
	8 - AIR STRIP	0	0	12.7900	6,395
Totals for 512 - Danabrook silt loam				57,703.5854	34,426,751
527 - Kidami silt loam					
	1 - HOMESITE	0	0	79.2900	0
	10 - MISC	0	0	0.0100	0
	2 - CROPLAND	102	89	224.8701	66,679
	2 - CROPLAND	102	94	1,966.8833	646,191
	2 - CROPLAND	102	98	0.0200	7
	2 - CROPLAND	102	101	1,732.1773	660,238
	3 - PERM PAST	102	89	7.6800	759
	3 - PERM PAST	102	94	41.0000	4,488

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527 - Kidami silt loam					
	3 - PERM PAST	102	101	18.4400	2,341
	4 - OTHER FARMLAND	102	89	169.0419	8,249
	4 - OTHER FARMLAND	102	94	425.7753	23,139
	4 - OTHER FARMLAND	102	101	196.2599	12,208
	4 - OTHER FARMLAND	102	102	1.6700	109
	6 - WASTE - CONTR	82	82	2.1200	99
	6 - WASTE - CONTR	0	0	24.0315	1,125
Totals for 527 - Kidami silt loam				4,889.2693	1,425,632
59 - Lisbon silt loam - START					
	1 - HOMFSITE	0	0	15.1500	0
	2 - CROPLAND	125	125	4,604.4861	3,456,900
	3 - PERM PAST	125	125	5.7500	1,440
	4 - OTHER FARMLAND	125	125	42.6300	5,345
	6 - WASTE - CONTR	82	82	1.8700	87
	6 - WASTE - CONTR	0	0	10.7200	503
	8 - AIR STRIP	0	0	0.5300	265
Totals for 59 - Lisbon silt loam - ST.				4,681.1361	3,464,540
60 - La Rose silt loam					
	1 - HOMESITE	0	0	34.9100	0
	10 - MISC	0	0	2.7800	0
	2 - CROPLAND	104	90	1,196.6061	361,896
	2 - CROPLAND	104	96	2,268.6369	774,205
	2 - CROPLAND	104	104	5.9800	2,464
	3 - PERM PAST	104	90	24.1300	2,436
	3 - PERM PAST	104	96	5.5200	628
	4 - OTHER FARMLAND	104	90	66.2230	3,342
	4 - OTHER FARMLAND	104	96	30.6555	1,744
	6 - WASTE - CONTR	82	82	1.5100	71
	6 - WASTE - CONTR	0	0	54.0860	2,533
Totals for 60 - La Rose silt loam				3,691.0375	1,149,319
62 - Herbert silt loam					
	1 - HOMESITE	0	0	30.4600	0
	10 - MISC	0	0	0.4000	0
	2 - CROPLAND	116	116	3,396.1035	1,775,585
	3 - PERM PAST	116	116	21.5600	3,756
	4 - OTHER FARMLAND	116	116	279.6400	24,378
	6 - WASTE - CONTR	82	82	0.1900	9
	6 - WASTE - CONTR	0	0	26.4496	1,238
	8 - AIR STRIP	0	0	0.6500	325
Totals for 62 - Herbert silt loam				3,755.4531	1,805,291
656 - Octagon silt loam					
	1 - HOMESITE	0	0	90.1600	0
	10 - MISC	0	0	4.6351	0
	2 - CROPLAND	104	96	3,048.7526	1,040,190
	2 - CROPLAND	104	100	3.6200	1,343
	2 - CROPLAND	104	103	1,811.7703	728,331
	3 - PERM PAST	104	96	27.5400	3,135

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656 - Octagon silt loam					
	3 - PERM PAST	104	103	7.5700	1,014
	4 - OTHER FARMLAND	104	96	119.2897	6,793
	4 - OTHER FARMLAND	104	103	70.9742	4,757
	6 - WASTE - CONTR	82	82	0.3100	14
	6 - WASTE - CONTR	0	0	29.2891	1,371
Totals for 656 - Octagon silt loam				5,213.9110	1,786,948
662 - Barony silt loam					
	1 - HOMESITE	0	0	27.4000	0
	10 - MISC	0	0	7.1300	0
	2 - CROPLAND	111	102	648.5293	253,630
	2 - CROPLAND	111	105	0.5600	235
	2 - CROPLAND	111	110	1,660.8293	762,822
	2 - CROPLAND	111	111	979.7667	456,801
	3 - PERM PAST	111	102	5.5200	720
	3 - PERM PAST	111	110	4.5700	700
	4 - OTHER FARMLAND	111	102	35.6731	2,330
	4 - OTHER FARMLAND	111	110	47.8969	3,407
	4 - OTHER FARMLAND	111	111	38.6000	3,015
	6 - WASTE - CONTR	0	0	12.6000	592
Totals for 662 - Barony silt loam				3,469.0753	1,484,252
663 - Clare silt loam					
	1 - HOMESITE	0	0	9.2700	0
	2 - CROPLAND	118	117	795.7832	425,162
	2 - CROPLAND	118	118	516.9875	282,159
	3 - PERM PAST	118	117	2.5400	452
	3 - PERM PAST	118	118	1.3600	247
	4 - OTHER FARMLAND	118	117	10.4900	934
	4 - OTHER FARMLAND	118	118	16.5100	1,501
	6 - WASTE - CONTR	0	0	3.1872	149
Totals for 663 - Clare silt loam				1,356.1279	710,604
667 - Kaneville silt loam					
	1 - HOMESITE	0	0	75.9100	0
	10 - MISC	0	0	50.6400	0
	2 - CROPLAND	113	104	379.2284	156,250
	2 - CROPLAND	113	112	3,385.7575	1,620,591
	2 - CROPLAND	113	113	2,764.3754	1,352,739
	3 - PERM PAST	113	104	4.9100	674
	3 - PERM PAST	113	112	1.7800	286
	3 - PERM PAST	113	113	0.2500	40
	4 - OTHER FARMLAND	113	104	20.6100	1,418
	4 - OTHER FARMLAND	113	112	35.9100	2,831
	4 - OTHER FARMLAND	113	113	36.3500	2,967
	6 - WASTE - CONTR	0	0	0.1400	7
Totals for 667 - Kaneville silt loam				6,755.8613	3,137,803
668 - Somonauk silt loam					
	1 - HOMESITE	0	0	52.7500	0
	10 - MISC	0	0	18.1100	0

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668 - Somonauk silt loam					
	2 - CROPLAND	104	103	1,085.1130	433,914
	2 - CROPLAND	104	104	1,182.4235	467,935
	3 - PERM PAST	104	103	3.6900	495
	3 - PERM PAST	104	104	4.3500	597
	4 - OTHER FARMLAND	104	103	244.1322	16,007
	4 - OTHER FARMLAND	104	104	221.6842	15,187
	6 - WASTE - CONTR	0	0	12.5400	585
	8 - AIR STRIP	0	0	2.2100	1,105
Totals for 668 - Somonauk silt loam				2,827.0029	935,825
67 - Harpster silty clay loam					
	1 - HOMESITE	0	0	3.1700	0
	10 - MISC	0	0	0.1300	0
	2 - CROPLAND	117	117	5,475.7658	2,925,542
	3 - PERM PAST	117	117	30.3900	5,412
	4 - OTHER FARMLAND	117	117	31.0736	2,765
	6 - WASTE - CONTR	0	0	46.5920	2,178
Totals for 67 - Harpster silty clay loa				5,587.1214	2,935,897
679 - Blackberry silt loam					
	1 - HOMESITE	0	0	28.2300	0
	2 - CROPLAND	126	125	2,172.0502	1,631,314
	2 - CROPLAND	126	126	703.1792	562,381
	3 - PERM PAST	126	125	6.4500	1,615
	4 - OTHER FARMLAND	126	125	15.6900	1,970
	4 - OTHER FARMLAND	126	126	8.4900	1,133
	6 - WASTE - CONTR	0	0	0.6643	30
	8 - AIR STRIP	0	0	4.3100	2,155
Totals for 679 - Blackberry silt loam				2,939.0637	2,200,598
68 - Sable silty clay loam					
	2 - CROPLAND	126	126	581.4363	465,015
	4 - OTHER FARMLAND	126	126	0.3200	43
Totals for 68 - Sable silty clay loam				581.7563	465,058
712 - Spaulding silty clay loam					
	2 - CROPLAND	118	117	28.0200	14,970
	2 - CROPLAND	118	118	78.0400	42,593
Totals for 712 - Spaulding silty clay l				106.0600	57,563
715 - Arrowsmith silt loam					
	1 - HOMESITE	0	0	2.9300	0
	2 - CROPLAND	124	124	1,203.8300	847,087
	4 - OTHER FARMLAND	124	124	10.0200	1,176
	6 - WASTE - CONTR	0	0	0.0800	4
Totals for 715 - Arrowsmith silt loam				1,216.8600	848,267
791 - Rush silt loam					
	1 - HOMESITE	0	0	16.8800	0
	2 - CROPLAND	96	95	180.1000	59,666
	2 - CROPLAND	96	96	194.4970	66,392
	3 - PERM PAST	96	95	3.9500	441
	3 - PERM PAST	96	96	1.1600	132

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791 - Rush silt loam					
	4 - OTHER FARMLAND	96	95	49.3500	2,678
	4 - OTHER FARMLAND	96	96	12.5892	717
	6 - WASTE - CONTR	0	0	3.5700	167
Totals for 791 - Rush silt loam				462.0962	130,193
792 - Bowes silt loam					
	1 - HOMESITE	0	0	3.0700	0
	10 - MISC	0	0	2.2600	0
	2 - CROPLAND	115	114	414.4714	207,518
	2 - CROPLAND	115	115	494.0062	252,777
	4 - OTHER FARMLAND	115	114	9.7200	811
	4 - OTHER FARMLAND	115	115	1.9600	167
	6 - WASTE - CONTR	82	82	0.8500	40
	6 - WASTE - CONTR	0	0	3.8100	178
Totals for 792 - Bowes silt loam				930.1476	461,491
802 - Orthents, loamy					
	2 - CROPLAND	75	74	131.5230	35,185
	4 - OTHER FARMLAND	75	74	138.5768	6,481
	6 - WASTE - CONTR	0	0	71.7343	3,355
Totals for 802 - Orthents, loamy				341.8341	45,021
830 -					
	10 - MISC	0	0	94.4200	0
	2 - CROPLAND	82	82	24.4700	6,867
Totals for 830 -				118.8900	6,867
865 -					
	10 - MISC	0	0	114.1700	0
	2 - CROPLAND	82	82	1.3887	389
	4 - OTHER FARMLAND	82	82	5.8000	271
	6 - WASTE - CONTR	0	0	22.6200	1,058
	9 - GRAVEL PIT	0	0	23.6600	3,549
Totals for 865 -				167.6387	5,267
976 -					
	1 - HOMESITE	0	0	7.0000	0
	28 - CONSERVATION STEWARDSHIP	0	0	54.2398	0
Totals for 976 -				61.2398	0
CS - Conservation Stewardship					
	28 - CONSERVATION STEWARDSHIP	0	0	19.3300	0
Totals for CS - Conservation Stewardship				19.3300	0
Totals for All				369,007.7118	235,364,415

2023 calculation for PI's below Lowest Certified PI
Lowest PI

Lowest Certified PI	87	288.81	Step 1	PI 87	246.2
	86	287.2		PI 82	-238.02
	85	285.52			<u>8.18</u>
	84	283.85			<u>÷ 5</u>
	83	282.24	Step 2	Avg PI per Step =	1.64
	82	<u>280.63</u>			
	81	278.99	Step 3		82
	80	<u>277.35</u>			<u>-79</u>
	79	275.71			3
	78	274.07			
8 STEPS 2 STEPS 7 STEPS	77	272.43	Step 4		1.64
	76	270.79		x	<u>3</u>
	75	269.15			4.92
	74	267.51			
	73	265.87	Step 5	Subtract avg difference to calculate PI	
	64	251.11	example		
	62	247.83		PI 82	280.63
	54	234.71	for	PI 79 (3 steps x 1.64)	<u>4.92</u>
					= 275.71

Step 6 Cannot drop below 1/3 rd Lowest Certified PI

$$\begin{array}{r} 275.71 \\ \div 3 \\ \hline 91.90 \end{array}$$

10% increase of PI 111 median \$42.61

PI	2022	2023	Percentage of Increase	2024	Percentage of Increase
82	238.02	280.63	17.90	327.50	16.70
83	239.63	282.24	17.78	329.11	16.61
84	241.24	283.85	17.66	330.72	16.51
85	242.91	285.52	17.54	332.39	16.42
86	244.59	287.20	17.42	334.07	16.32
87	246.20	288.81	17.31	335.68	16.23
88	247.70	290.31	17.20	337.18	16.14
89	253.90	296.51	16.78	343.38	15.81
90	260.30	302.91	16.37	349.78	15.47
91	266.71	309.32	15.98	356.19	15.15
92	273.11	315.72	15.60	362.59	14.85
93	279.51	322.12	15.24	368.99	14.55
94	285.93	328.54	14.90	375.41	14.27
95	292.33	334.94	14.58	381.81	13.99
96	298.73	341.34	14.26	388.21	13.73
97	305.13	347.74	13.96	394.61	13.48
98	311.52	354.13	13.68	401.00	13.24
99	318.63	361.24	13.37	408.11	12.97
100	328.31	370.92	12.98	417.79	12.64
101	338.55	381.16	12.59	428.03	12.30
102	349.08	391.69	12.21	438.56	11.97
103	359.71	402.32	11.85	449.19	11.65
104	369.43	412.04	11.53	458.91	11.37
105	377.70	420.32	11.28	467.19	11.12
106	386.10	428.71	11.04	475.58	10.93
107	394.41	437.03	10.81	483.90	10.71
108	401.90	444.52	10.60	491.39	10.54
109	409.26	451.87	10.41	498.74	10.37
110	416.69	459.30	10.23	506.17	10.20
111	426.08	468.69	10.00	515.56	10.00
112	436.56	479.17	9.76	526.04	9.78
113	447.22	489.83	9.53	536.70	9.57
114	458.07	500.68	9.30	547.55	9.36
115	469.07	511.68	9.08	558.55	9.16
116	480.29	522.90	8.87	569.77	8.96
117	491.66	534.27	8.67	581.14	8.77
118	503.17	545.78	8.47	592.65	8.59
119	514.89	557.51	8.28	604.38	8.41
120	533.01	575.62	7.99	622.49	8.14
121	579.76	622.37	7.35	669.24	7.53
122	624.04	666.65	6.83	713.52	7.03
123	639.21	681.82	6.67	728.69	6.87
124	661.05	703.66	6.44	750.53	6.66
125	708.45	751.06	6.01	797.93	6.24
126	757.16	799.77	5.63	846.64	5.86
127	807.19	849.80	5.28	896.67	5.51
128	828.26	870.87	5.14	917.74	5.38
129	848.37	890.98	5.02	937.85	5.26
130	868.70	911.31	4.90	958.18	5.14

May – June 2021 | Vol. 12, Issue 3

How the Farmland Assessment Law Works

How the Farmland Assessment Law Works

*Learn about the law, certified values
and how it all impacts you.*



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Our Mission

To improve county Farm Bureau® influence in local government issues and advance county Farm Bureau leaders' awareness, capability, and involvement in local government issues through information and assistance in understanding and planning on local government issues.

Call to Action

We encourage you to share LINK with county Farm Bureau leadership and membership.

We encourage you to share this publication with your local officials. This information may be a LINK to their success.

Upcoming Dates & Events

May 25

Webinar for County Farmland Assessment Review Committee Members

May 31

Memorial Day

Early June

Typical – First Installment of Property Taxes Due

Early June

Typical – Meeting of the County Farmland Assessment Review Committees



Understanding the Farmland Assessment Law and Why Values are Expected to Increase



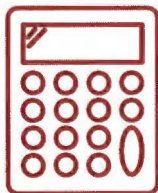
Farmers are continuing to see increases in the assessed value of their farmland, which contributes to higher taxes in many cases. These increases also raise questions about the farmland assessment process and why these values continue to rise. A better understanding of the law might help answer some of those questions.

Origins of the Farmland Assessment



Illinois' Farmland Assessment Law was first passed in 1977, driven by efforts of the Illinois Farm Bureau*. Prior to the Farmland Assessment Act, farmland was assessed based on its market value. Over the years, a few amendments have been made to the law, the last of which was in 2013. That amendment made a long-lasting impact.

The current law uses an income capitalization formula to determine the assessed value of farmland. This formula is based, in large part, on the soil's potential to produce a crop, known as the soil's Productivity Index (PI).



How It's Calculated

To reach an assessed value, the formula calculates the income potential of every soil based on its PI. Under the formula, calculations are based on data collected over a five-year rolling average. The data reflect gross income minus non-land expenses per acre, resulting in a per-acre net income.

The per-acre net income is then divided by a five-year average interest rate for new farm

mortgages. That calculation establishes an Agricultural Economic Value (AEV) for each soil PI. That value is "equalized" by dividing it by three as farmland is assessed at 33.3 percent of its AEV. In the future, these "calculated values" will be used to determine the taxable value of farmland. But for now, we need to learn more about the "certified values" which are currently driving assessments. *Continued on next page.*



IMPORTANT 2021 FARMLAND ASSESSMENT AND TAX DATES

MAY 1

Illinois Department of Revenue (IDOR) certifies the next year's farmland assessment values

In 2021, IDOR will certify the 2022 values for taxes payable in 2023

MAY 2 – MID-JULY

Counties will hold public meetings of their Farmland Assessment Review Committee to approve the 2022 farmland assessments and local county assessment practices

JUNE

The first property tax payment will be due in many counties

AUGUST – SEPTEMBER

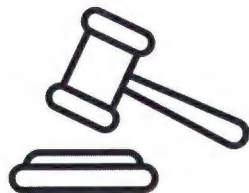
The second installment of 2021 property taxes is due in many counties

OCTOBER – DECEMBER

Counties begin publishing farmland assessment change notices

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

Changes and Their Lasting Impacts



When first enacted, the law allowed for unrestricted productivity-driven changes in assessed value for each soil type. In 1986, the law was amended to limit increases or decreases in assessed value for each soil type to no more than 10% per year. The application of the 10% limit produced "certified values." Since 1986, the assessed values for much of the farmland have been based on those "certified values." At that time, the 10% limit was implemented to help control large annual swings in farmland assessments and help stabilize the tax base for taxing bodies from year to year.



Over time, the application of that 10% limit led to an increasing gap between the "certified values" and the "calculated values," and an inequitable range in assessed values between the least productive and most productive soils.

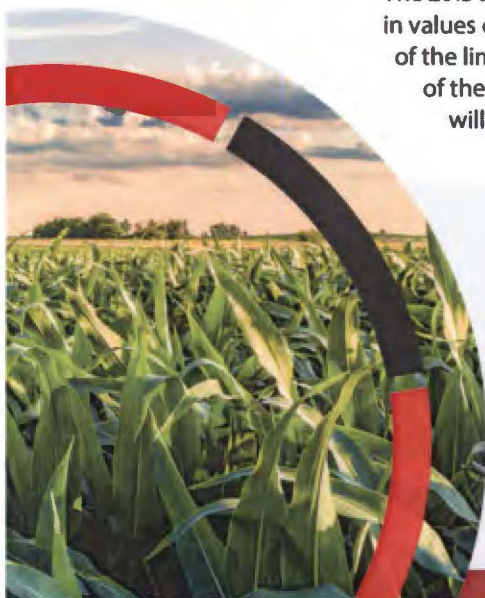
As we've seen over the past six years, increases in values have been either higher or lower than the anticipated 10% change from one year to the next - depending on the soil type. Poorer soils have seen increases higher than 10%, while better producing soils have seen increases less than the expected 10% from the preceding year's value. How and why is this happening?



The simple explanation is the Illinois Farmland Assessment Law changed once again. The change was necessary to correct discrepancies in value and help protect the intent of the Farmland Assessment Law.

The ongoing increases in assessed values are the result of a 2013 legislative amendment. Under that adjustment, the law now limits value changes of all cropland PI soils to 10% of Illinois' median cropland soil PI, which is PI 111. That's a change from the 1986 amendment that limited each individual PI to a change of no more than 10% from its own prior year's value.

The 2013 amendment was passed to address the growing discrepancy in values created by the original 10% limit. Under the new application of the limit, values are being driven toward a more accurate reflection of the income-earning potential of farmland. Under this change, we will continue to see several more years of increases.



"Under this change, we will continue to see several more years of increases."

See page 10 for more information on the Certified Values for assessment year 2022

The Farmland Assessment Law Approved to Create Equity in IL

Why is it considered fair and equitable to assess farmland, for taxation, based on its income-earning potential, rather than its market value? This is a question that was addressed many years ago and still holds true today.

The income approach to valuing farmland was passed under the Farmland Assessment Act in 1977. At that time, many areas of the state were seeing an increase in development stretching further into the rural areas. The pressure to purchase rural land for development purposes increased the sale value of farmland. That set the stage for the need to create a different approach to assessing all agricultural land across the state.

Creating an assessment based on value in use, rather than value in exchange (known as a market value assessment) was determined to be an equitable method that helped ensure uniformity when assessing farmland from county to county.

Illinois Farm Bureau supported this type of income-based assessment to address one of the biggest complaints about

the market-based approach used at the time. Under the market value assessment, tremendous inequities existed between comparable farmland from one county to the next. Urban counties were seeing inflated land prices due to development. The increased prices were driving up the area's assessed value of land used only for farming with no intent to develop. At the same time, land located across the county line, where identical soil types existed, received a much lower assessment per acre due to minimal development pressure. The new law addressed that inequity by valuing farmland of similar quality comparably throughout most of the state.

Moving away from a market-based approach also addressed the fact that there were very few comparable farm sales within a county from year-to-year. For this reason, there were not sufficient sales on which to base a market value assessment.

The income-based approach addresses these same factors that still exist today.





FAQ FARMLAND ASSESSMENTS

1. WHY ARE WE CONTINUING TO SEE INCREASES IN FARMLAND ASSESSMENTS?

Landowners are seeing steady increases in farmland assessments because, over time, values have lagged behind their true income-earning potential. As a result of this discrepancy, a legislative amendment was put in place. This amendment is now driving the values higher in an attempt to make them more reflective of the true income-earning potential.

2. HOW LONG ARE LANDOWNERS GOING TO CONTINUE TO SEE INCREASES IN FARMLAND ASSESSMENTS?

We can expect increases to continue over the next several years. We're unable to narrow down a specific timeline because the answer is dependent on the future of the farm economy. The process, put in place to correct farmland values, is designed to make slow increases over a number of years, rather than a rapid increase in a shorter timeframe. It is fair to say that we expect to see steady increases each year for the next several years.

3. WHO CONTROLS THE ASSESSED VALUES APPLIED TO MY SOILS?

Soil assessments are both state - collected and state-calculated values. The formula for determining an acre of farmland's income earning potential is specified in statute and carried out at the state level. Values are not decided at the local level. The Illinois Department of Revenue certifies the values with assistance from the University of Illinois and the state's Farmland Assessment Technical Advisory Board (FATAB). The information used at the state level is actual farm data pulled largely from the FBFM database.

FARMLAND ASSESSMENT LAW

as it stands today, assigns value to farmland based on its ability to produce an income.

Log in to the Leaders' Portal or www.MyIFB.org for more resources.

4. WHERE CAN I GET A COPY OF HOW MY FARMLAND IS CLASSIFIED FOR ASSESSMENT PURPOSES?

Contact your local county assessment office to get a copy of your land use classifications. Many counties also have the option to search property information on their website. You can use the Property Index Number (PIN) for each parcel to search for property classifications and other assessment and tax information.

5. CAN I APPEAL THE VALUES APPLIED TO MY SOILS?

Every landowner has the right to appeal property assessments. However, the assessed values tied to soils are determined by a statutory process. There is little authority to change soil values through a local or state-level appeal. Farmers have more opportunity to appeal how their farmland is classified.

FAQ – PROPERTY TAXES

It's reported that farmers in other states often pay less property taxes on farmland. Why are Illinois property taxes often higher, especially on the better-quality soils?

Many states use different combinations of revenue sources to fund their local units of government. In Illinois, our local units of government rely very heavily on property taxes from real property. Many of our neighboring states also have a personal property tax in addition to a real property tax. Real property taxes are applied to land and permanent improvements to the land, like buildings. Personal property tax is applied to movable or tangible items of value owned by a person, like farm machinery, electronics, grain, etc. Other states collect a local income tax to help fund local government. The combination of these revenue sources helps other states off-set property taxes paid on farmland.

Communications Campaign Raises Farmers' Farmland Assessment Awareness in New Ways

Typically at this time of year, county Farm Bureau (CFB) managers might be busy organizing an update from Brenda Matherly to remind members about the farmland assessment process.

This year, like so many other things, that annual update transitioned to a more virtual format. In support of that, Illinois Farm Bureau is rolling out an information campaign that includes some new materials CFB managers can use to raise awareness of how the Farmland Assessment Law works.

"Spring is a key time of year, before county Farmland Assessment Review Committees meet across the state," said Matherly, Illinois Farm Bureau's Director of Local Government and expert on the farmland assessment process. "We want to be in contact with not only the members of those committees but also all of our farmer-members to remind them of the value the current Farmland Assessment Law holds for agriculture."

This year's informational campaign kicked off last month with a GAC LIVE training session for CFB managers. That's available in the Leaders' Portal to watch on demand.

IFB also created a series of short videos that use motion graphics to illustrate the formula, details and complexities of the Farmland Assessment Law. Those videos are now available to view or download from the Leaders' Portal. Matherly requests viewings of the videos be restricted to Farm Bureau members only.

IFB will also hold a webinar for Farmland Assessment Review Committee members from across the state to share with them other important reminders. The webinar was made possible by CFB managers who shared contact information for their county assessor and local Farmland Assessment Review Committee members through a recent survey. That information has been logged in a database for future use.

Other print materials are available for CFB use to make sure farmers and Farmland Assessment Review Committee members are ready for meetings later this spring. Those materials include this issue of LINK and other items stored in the Leaders' Portal. Additionally, IFB has begun using its news platforms to remind farmers about the Farmland Assessment Law through news content, inserts, interviews and more.



Are You a Future Expert on the Farmland Assessment Law?

Illinois Farm Bureau is looking to develop the next generation of farmland assessment experts, and it needs your help to find them.

IFB is interested in creating a training program to expand the number of people who thoroughly understand the Farmland Assessment Law and how it works. It's important to have a large group of people who are well acquainted with the process to help protect the current law, communicate with Farmland Assessment Review Committee members and serve as an information source for other county Farm Bureau staff and leaders.

If your county has staff or leaders who are interested in advanced training, please contact Brenda Matherly at bmatherly@ifb.org.



Farmers on County Review Committees Play Vital Role in Administering Farmland Assessments

Over the years, adjustments have been made to Illinois' farmland assessment process to preserve it as a fair and equitable approach for farmers across the state. Yet the complex formula and procedures used to assess agricultural lands for tax purposes can also be confusing.

While the state holds authority over the Farmland Assessment Law, farmers also play important roles in directing how the process is administered at the local level. Because of this shared responsibility, it's important that farmers not only understand how farmland is assessed but also that they actively engage in the process.



As Kendall-Grundy Farm Bureau president and a member of the Grundy County Farmland Assessment Review Committee, Scott Halpin serves as a unique resource for farmers in his area. "I've seen how the process works," he said.

Each year, the state calculates and releases assessed values for agricultural lands by soil type and production potential. By law, that information is given to each county's Farmland Assessment Review Committee, which includes the county assessor, a member of the County Board of Review and three farmers from the county, as part of the review process.

Ultimately, the role of Farmland Assessment Review Committees is to approve values assigned to each soil type by the state and provide guidance on local implementation.

"The scope of the committee is simply to vote up or down on the next year's Farmland Assessment values," said Scott Halpin, Kendall-Grundy Farm Bureau president and member of the Grundy County Farmland Assessment Review Committee.

Along with other Farmland Assessment Review Committee members, Halpin has the opportunity to provide input on issues that affect local assessment guidelines, such as classifying land use and applying flood and drainage adjustments.

"While we don't have a lot of authority, it does allow us to ask questions. I think that's where the real value comes in," he said. "It gives us the opportunity to ask the county assessor the right questions at the right time."

Allowing farmers to provide input when evaluating land use is especially important because the process can be difficult to understand. Halpin said that's one of the biggest challenges with the farmland assessment process.

"The most important thing to know is that the farmland assessment formula takes into account the averages on production capabilities, not market values," said Halpin. "If we were taxed on the market value of the land, it would be extremely detrimental to the profitability of farmland."

Halpin often serves as a source of information for his peers.

"Over the last several years, there have been more questions about how farmland is being assessed," he said. "I've fielded a lot of these questions because people know me and know that I'm accessible."

Farmland Assessment Review Committee meetings are also open to the public and offer great venues for farmers to ask questions about how farmland assessment procedures impact taxes on their farms.

The meetings also provide opportunities for attendees to get to know local leaders, such as county assessors.

"There's always value in strengthening relationships with local officials, because then they can put a face to a name," said Halpin. "That way, when you call them, you have a higher chance at getting answers to the problems you're trying to solve."

In his previous role on the Illinois Farm Bureau board of directors, Halpin was often asked by members from different regions of the state about the Farmland Assessment Law.

"I've seen how the process works and have asked questions about how the law has changed over the years. The Farmland Assessment Law is still the most equitable means of assessing farmlands and is clearly something we need to protect and keep in place so that our farmers will continue to be competitive in our industry."

Upcoming Farmland Assessment Review Committee Meetings: Your Chance to Participate

Each county should soon be convening a meeting of its county Farmland Assessment Review Committee. This is an important opportunity for your county Farm Bureau leadership to get involved in the farmland assessment process.

Late last month, the Illinois Department of Revenue (IDOR) published the 2022 farmland Certified Values for all soils, based on their Productivity Indices (PI). These values, used to calculate taxes payable in 2023, were certified at \$38.73 higher than the 2021 farmland values.

With the values released to each county, you can expect your chief county assessment officer (CCAO) to schedule a meeting of the county Farmland Assessment Review Committee. This meeting is open to the public and should be publicized in the legal notice section of your local newspaper. Many counties will hold this meeting in early June.

Under the 1981 amendment to the Farmland Assessment Act, a county Farmland Assessment Review Committee should be established in each county in Illinois. By law, this is to be a five-member committee made up of a mix of local officials and farmers.

Committee members include:

- The CCAO, who serves as the committee chair.
- The chair of the county board of review or another board member appointed from the board of review.
- Three farmers. Farm owners or operators in that county may serve as a farmer member on the committee.

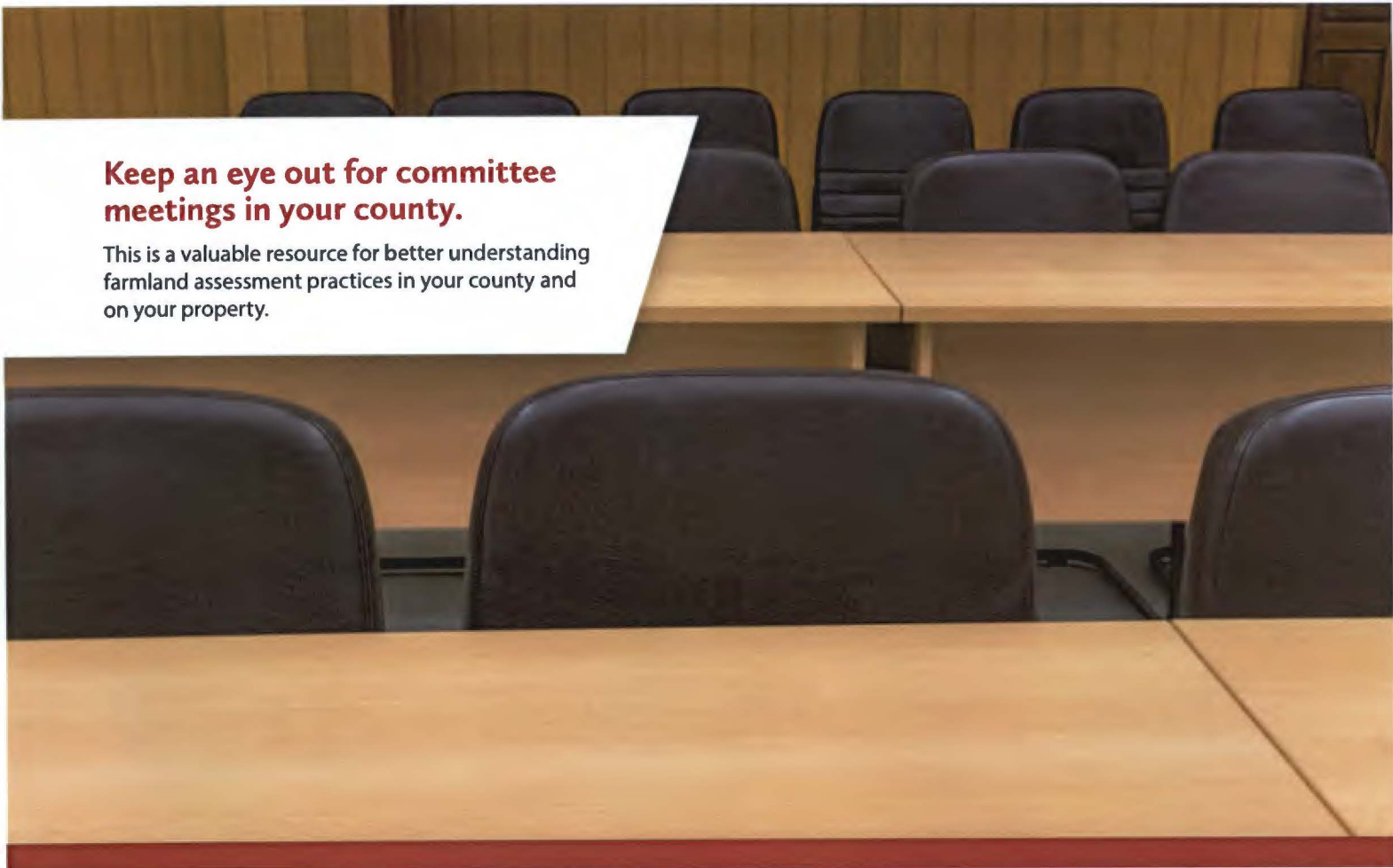
The committee's primary purpose is to review the farmland assessment values certified to the county by the IDOR.

The committee is also responsible for advising the CCAO on the interpretation and application of the state-certified farmland values, guidelines and local implementation of the statutory requirements.

If the committee agrees with the initial procedures proposed by the CCAO and the values certified by IDOR, it is their responsibility to hold a public hearing on this information. Following the public hearing, with no objections from the committee, the CCAO shall proceed with the farmland assessment process.

Keep an eye out for committee meetings in your county.

This is a valuable resource for better understanding farmland assessment practices in your county and on your property.



2022 Certified Farmland Assessment Values Published

By Brenda Matherly

The Certified Farmland Values for the 2022 assessment year have been certified and published by the Illinois Department of Revenue. These values will be used to calculate farmland taxes payable in 2023.

All 2022 certified cropland soils increased \$38.73 in assessed value. The \$38.73 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 soon be scheduling a meeting of the county Farmland Assessment Review Committee to review the newly

certified values. Due to ongoing restrictions on local government activities and gatherings, some counties might continue to 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 meetings are in-person or virtual, the role of the Farmland Assessment Review Committee will be to approve the 2022 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.

Certified Values for Assessment Year 2022 (\$ per acre)						
Average Management PI	Gross Income	Non-Land Production Costs	Net Land Return	Agricultural Economic Value	Equalized Assessed Value	* 2022 Certified Value
82	\$437.34	\$318.16	\$119.18	\$2,514.30	\$838.10	\$238.02
83	\$441.40	\$319.59	\$121.81	\$2,569.77	\$856.59	\$239.63
84	\$445.46	\$321.02	\$124.44	\$2,625.25	\$875.08	\$241.24
85	\$449.52	\$322.45	\$127.07	\$2,680.72	\$893.57	\$242.91
86	\$453.57	\$323.88	\$129.70	\$2,736.20	\$912.07	\$244.59
87	\$457.63	\$325.31	\$132.33	\$2,791.67	\$930.56	\$246.20
88	\$461.69	\$326.74	\$134.95	\$2,847.15	\$949.05	\$247.70
89	\$465.75	\$328.17	\$137.58	\$2,902.62	\$967.54	\$253.90
90	\$469.81	\$329.60	\$140.21	\$2,958.10	\$986.03	\$260.30
91	\$473.87	\$331.03	\$142.84	\$3,013.57	\$1,004.52	\$266.71
92	\$477.93	\$332.46	\$145.47	\$3,069.05	\$1,023.02	\$273.11
93	\$481.99	\$333.89	\$148.10	\$3,124.53	\$1,041.51	\$279.51
94	\$486.05	\$335.32	\$150.73	\$3,180.00	\$1,060.00	\$285.93
95	\$490.11	\$336.75	\$153.36	\$3,235.48	\$1,078.49	\$292.33
96	\$494.17	\$338.18	\$155.99	\$3,290.95	\$1,096.98	\$298.73
97	\$498.23	\$339.61	\$158.62	\$3,346.43	\$1,115.48	\$305.13
98	\$502.29	\$341.04	\$161.25	\$3,401.90	\$1,133.97	\$311.52
99	\$506.35	\$342.47	\$163.88	\$3,457.38	\$1,152.46	\$318.63
100	\$510.41	\$343.90	\$166.51	\$3,512.85	\$1,170.95	\$328.31
101	\$514.47	\$345.33	\$169.14	\$3,568.33	\$1,189.44	\$338.55
102	\$518.53	\$346.76	\$171.77	\$3,623.80	\$1,207.93	\$349.08
103	\$522.58	\$348.19	\$174.40	\$3,679.28	\$1,226.43	\$359.71
104	\$526.64	\$349.62	\$177.03	\$3,734.75	\$1,244.92	\$369.43
105	\$530.70	\$351.05	\$179.66	\$3,790.23	\$1,263.41	\$377.70
106	\$534.76	\$352.48	\$182.29	\$3,845.70	\$1,281.90	\$386.10
107	\$538.82	\$353.91	\$184.92	\$3,901.18	\$1,300.39	\$394.41
108	\$542.88	\$355.34	\$187.55	\$3,956.66	\$1,318.89	\$401.90
109	\$546.94	\$356.77	\$190.17	\$4,012.13	\$1,337.38	\$409.26
110	\$551.00	\$358.20	\$192.80	\$4,067.61	\$1,355.87	\$416.69
111	\$555.06	\$359.63	\$195.43	\$4,123.08	\$1,374.36	\$426.08
112	\$559.12	\$361.06	\$198.06	\$4,178.56	\$1,392.85	\$436.56
113	\$563.18	\$362.49	\$200.69	\$4,234.03	\$1,411.34	\$447.22
114	\$567.24	\$363.92	\$203.32	\$4,289.51	\$1,429.84	\$458.07
115	\$571.30	\$365.35	\$205.95	\$4,344.98	\$1,448.33	\$469.07
116	\$575.36	\$366.78	\$208.58	\$4,400.46	\$1,466.82	\$480.29
117	\$579.42	\$368.20	\$211.21	\$4,455.93	\$1,485.31	\$491.66
118	\$583.48	\$369.63	\$213.84	\$4,511.41	\$1,503.80	\$503.17
119	\$587.54	\$371.06	\$216.47	\$4,566.88	\$1,522.29	\$514.89
120	\$591.59	\$372.49	\$219.10	\$4,622.36	\$1,540.79	\$533.01
121	\$595.65	\$373.92	\$221.73	\$4,677.83	\$1,559.28	\$559.76
122	\$599.71	\$375.35	\$224.36	\$4,733.31	\$1,577.77	\$624.04
123	\$603.77	\$376.78	\$226.99	\$4,788.79	\$1,596.26	\$639.21
124	\$607.83	\$378.21	\$229.62	\$4,844.26	\$1,614.75	\$661.05
125	\$611.89	\$379.64	\$232.25	\$4,899.74	\$1,633.25	\$708.45
126	\$615.95	\$381.07	\$234.88	\$4,955.21	\$1,651.74	\$757.16
127	\$620.01	\$382.50	\$237.51	\$5,010.69	\$1,670.23	\$807.19
128	\$624.07	\$383.93	\$240.14	\$5,066.16	\$1,688.72	\$828.26
129	\$628.13	\$385.36	\$242.77	\$5,121.64	\$1,707.21	\$848.37
130	\$632.19	\$386.79	\$245.40	\$5,177.11	\$1,725.70	\$868.70

The 5-year capitalization rate is 4.74 percent.

10% increase of 2021 certified value at PI 111 is \$38.73

* 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.

