

Definition of Farm – According to 35ILCS 200/1-60

Farm: “When used in connection with valuing land and buildings for an agricultural use, any property used solely for growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry; including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming”.

From Publication 122

Cropland includes all land from which crops were harvested or hay was cut; all land in orchards, citrus groves, vineyards, and nursery greenhouse crops; land in rotational pasture, and grazing land that could have been used for crops without additional improvements; land used for cover crops, legumes, and soil improvements grasses, but not harvested and not pastured; land on which crops failed; land in cultivated summer fallow; and, idle cropland.

According to the Department of Revenue, livestock is an eligible use that falls under the farm guidelines. Livestock must meet the provisions of keeping, raising, and feeding.

From Publication 122

The boarding and training of horses (regardless of the use for which the horses are being raised) is generally considered to meet the “keeping, raising, and feeding” provisions of the farm definition pertaining to livestock. Therefore, such a tract would be eligible for a farmland assessment provided its sale use has been in this or another qualified farm use for the previous two years; and it is not part of a primarily residential parcel.

An operating farm consists of properties that are raising a commodity. Farmland is assessed based on the soil types and its potential to produce. Each soil type is given a number that is referred to as a “Productivity Index Number” and a value certified from the Illinois Department of Revenue that is attached to each of those numbers.

What constitutes the 2-year waiting period?

The Property Tax Code 35 ILCS 200/10-110 states that the property must be cropped and harvested or comply with the statutory use for farm for 2 years and becoming eligible to receive the farm assessment in the third year; there is no restitution on taxes for the prior 2 years once the property becomes eligible to receive the preferential farmland assessment.

Based on PTAB hearing 09-04350.001 the 2-year waiting period begins when a farm is raising a commodity or “up and running”.

Farm is assessed based on its income potential. Each soil type is given a productivity index number, and the Department of Revenue certifies the values for those numbers each year. Assessing land that is not income producing or advancing the waiting period would be outside of the statutory guidelines.



Preferential Farmland Assessment Frequently Asked Questions (FAQ)

Pamela Bruens, CIAO
Supervisor of Assessments

Website: www.fordcounty.illinois.gov
Email: sofa@fordcounty.illinois.gov

Is there a fee associated with applying for a Preferential Farmland Assessment valuation?

No. The Supervisor of Assessments office will review your application and documents and provide notification to the applicant and Local Township Assessor of approval.

What is the deadline for submitting a Preferential Farmland Assessment application and documentation?

There is no deadline established in the Farmland Assessment Instructions prepared by the Illinois Department of Revenue or the Property Tax Code. However, to ensure your parcel is revalued and reflecting on your property in the current year applications must be submitted by August 1st.

Should I send a copy of my Preferential Farmland Assessment application and documentation to the Local Township Assessor?

It is not necessary. Upon approval, the Local Township Assessor will receive a notice of approval from the Supervisor of Assessments office.

What is the valuation rate for land approved for Preferential Farmland Assessment valuation?

Farmland is assessed according to the soil types and its income potential. Each soil type is given a productivity index number that reflects its suitability for growing crops. A value per acre certified by the Department of Revenue is then assigned to the productivity index numbers that determines the farmland assessment.

How will I know if my Preferential Farmland Assessment valuation is approved?

You will receive notification from the Supervisor of Assessments office when you have been approved.

What if my Preferential Farmland Assessment valuation is not approved?

If your documentation does not satisfy the requirements of the Preferential Farmland Assessment, the Supervisor of Assessments office will notify you and provide what is lacking. You will have an opportunity to resubmit and provide what is necessary to move forward.

If I purchase land that is already receiving a Preferential Farmland Assessment valuation, should I apply?

Yes. You will need to provide all the necessary documentation to show how you, as the current owner, are compliant under the guidelines of a farm.

What are compliant uses of farm?

- All land from which crops are planted and harvested. Crops include corn, soybeans, and winter wheat; hay that is cut and baled; all lands in orchards, citrus groves, vineyards, and nursery greenhouse crops.
- Livestock provided it meets the provisions of the keeping, raising, and feeding.
- Boarding and training horses.
- Tree nurseries provided its sole use is farm and not a primarily residential parcel.
- Fish farming in which fish are raised in enclosures to be sold as food. The practice “put and take” does not constitute as fish farming.
- Bee farming provided it meets the provisions of the keeping, raising, and feeding and is not primarily a residential parcel.

What does not qualify for a Preferential Farmland Assessment valuation?

- Any land in Cook County
- Not operating as a “business” with the intent to raise a commodity
- Land that has not completed the statutory 2 year waiting period
- Land under the Natural Areas Preservation Act

If you are not certain of the current valuation status of your property, please consult with your Local Township Assessor.

For more information on Farmland Assessments and guidelines visit <https://tax.illinois.gov/> and search Publication 122.



Ford County Supervisor of Assessments

200 W. State St., Room 104

Paxton, IL 60957

Phone: 217-379-9430 Fax: 217-379-9435

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Website: www.fordcounty.illinois.gov

Email: sofa@fordcounty.illinois.gov

Preferential Farmland Assessment Enrollment Process

Is your property being used for farm purposes and you think you qualify to receive a farm valuation? See below to determine if your property meets the criteria.



Establish Primary Use. Properties used primarily for residential purposes **do not qualify** for a preferential farm valuation. The farm acreage must outweigh the residential acreage. Primary use guideline only applies when a farm and residential use occur on the same parcel.



Qualifying use for farmland: Corn, soy beans, hay, livestock, bee farming, etc.

(35 ILCS 200/1-60)

Sec. 1-60 Farm. When used in connection with valuing land and buildings for agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including but not limited to hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.



Two year eligibility requirement:

The two year waiting period begins when a farm is "up and running", becoming eligible for revalue in the third year.

Enrollment: Complete the Preferential Farm Assessment Packet and return with documentation that supports the claim: Original signed affidavits, pictures, receipts of sales, 1040 Tax Return Schedule F, Farm Summary Data Sheet provided by the Farm Service Agency, horse boarding lease agreement, documentation that supports keeping, feeding, and raising of livestock.



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Preferential Farmland Assessment Enrollment Process

Property Tax code 35 ILCS 200/10-110 states that the property must be cropped and harvested or comply with a statutory use for farm for 2 years, becoming eligible to receive the preferential farm assessment in the third year.

By signing the affidavit you are under oath and understand that under the penalties of perjury the information contained in the affidavit is true, correct, and complete. You agree to supply additional documentation when requested by the Supervisor of Assessments to verify the information.

To be approved and receive the Preferential Farmland Assessment valuation, you must do the following:

Submit an application and associated documentation for consideration to the Ford County Supervisor of Assessments Office.

The documents needed for approval are:

1. The official application form completely executed.
2. Provide an 8 ½" x 11" Aerial Map of all parcels being considered for approval, clearly outlining areas of usage of farm. An Aerial Map can be obtained at the Ford County GIS Data Viewer <https://fordcounty.illinois.gov/supervisor-of-assessments> under the GIS Tab.
3. Property Record Card. A property record card can be obtained from the Supervisor of Assessments Office.
4. Documentation supporting land in income producing. Acceptable documentation, but not limited to:

Cropland: Original signed affidavits, pictures, receipts of sales, 1040 Tax Return Schedule F, Farm Summary Data Sheet provided by the Farm Service Agency.

Livestock: Original signed affidavits, pictures, receipts of sales and/or purchases, horse boarding lease agreements, documentation that supports keeping, feeding, and raising of livestock.

Once we are in receipt of this information our office will review your application.

Upon approval of your farmland valuation, your Local Township Assessor will be informed of your approval.

Applications for exemptions are maintained by the Chief County Assessment Officer. These documents are kept confidential and are not for public inspection.



Ford County Supervisor of Assessments Office

200 W. State St., Room 104

Paxton, IL 60957

Application for Preferential Farmland Assessment

Who should complete this form?

An owner/lessee shall file this form to request a preferential assessment if the property is in compliance of agricultural use and is used for farm purposes.

Qualifications:

- The Property Tax Code 35 ILCS 200/10-110 states that the property must be used as a farm as defined in section 1-60 for two years preceding before becoming eligible to receive the farm assessment in the third year. Note: There is no restitution on taxes or assessed value for the prior two years once the property becomes eligible to receive the preferential assessment.
- Within those two years you will need to provide documentation of the attempt or intent of production income by submitting pictures, signed farm affidavits attached from the farmer if the property is being maintained by someone other than the tax payer, receipts of any purchases and/or sales, and 1040 tax return schedule F, and etc. to support the claim.

Complete the following information

1. _____

Property Owner's Name

Street address of farm property

City State Zip

Phone Email Address

2. Assessment year for which your are requesting a farm assessment. _____

3. Write the date the property began to be used for farm purposes. ___/___/____

4. Has this property been used for farm purposes for two years preceding this assessment year?

NO YES

5a. Total acreage of area that your are requesting farm assessment for:

b. The described property has been planted/ cropped or used as the following:

- Cropland Permanent Pasture
 Other Farmland Wasteland

6. Property Index Number (PIN) of the property which you are requesting a farm assessment. Your PIN is listed on your property tax bill or you may obtain it from the CCAO.

PIN: _____

Please attach the property legal description only if unable to obtain the PIN.

Sign Below: Under penalties of perjury, I state that to the best of my knowledge the information on this form is true, correct, and complete.

Property Owner/Lessee Signature

___/___/____
Date

STATE OF ILLINOIS }
 } SS.
COUNTY OF FORD }



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Supervisor of Assessments Office
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CROPLAND AFFIDAVIT

The undersigned, being duly sworn on oath deposed and states as follows:

1. That the affidavit is made to the Supervisor of Assessments in order to obtain exemptions for the property which is taxed under Permanent Index Number(s):

2. That the undersigned is a farmer and resides at (print name, address and phone):

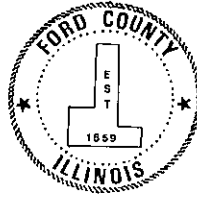
3. That the owner of the property is _____.
4. That the undersigned is presently aligned with the guidelines of a crop and harvest on the property.
5. That during the year _____, the described property has been planted with _____, covering _____ acres and are being grown on said property with intent to harvest.
6. During year _____, the property was planted with _____, covering _____ acres and harvested on said property.
7. During year _____, the property was planted with _____, covering _____ acres and harvested on said property.

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in the affidavit is true, correct, and complete.

Owner Signature

Farmer Signature

STATE OF ILLINOIS }
 } SS.
COUNTY OF FORD }



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PERMANENT PASTURE AFFIDAVIT

The undersigned, being duly sworn on oath deposed and states as follows:

1. That the affidavit is made to the Supervisor of Assessments in order to obtain exemptions for the property which is taxed under Permanent Index Number(s):

2. That the undersigned is a farmer and resides at (print name, address and phone):

3. That the owner of the property is _____.
4. That the undersigned is presently aligned with the guidelines of keeping, raising, and feeding provisions of the property.
5. That during the year _____, the described property has been used for _____, covering _____ acres with the intent to maintain the guidelines of keeping, raising, feeding provisions.
6. During year _____, the property was used for _____, covering _____ acres with the intent to maintain the guidelines of keeping, raising, feeding provisions.
7. During year _____, the property was used for _____, covering _____ acres with the intent to maintain the guidelines of keeping, raising, feeding provisions.

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in the affidavit is true, correct, and complete.

Owner Signature

Farmer Signature