

Taking a Closer Look at Illinois Tax Policy



Illinois Department of Revenue
2022 Form IL-1040
Individual Income Tax Return

or for fiscal year ending ____/____/____

Step 1: Personal Information Enter personal information and Social Security numbers (SSN). You must provide the entire SSN(s) - no partial SSN.

A Your first name and middle initial _____ Your last name _____
Year of birth _____ Your social security number _____
Spouse's first name _____ Spouse's year of birth _____ Spouse's social security number _____
Mailing address _____ State _____ Zip or postal code _____
Foreign n _____

Step 2: Income

1 Federal adjusted gross income from your federal Form 1040 or 1040-SR, Line 11. _____

2 Federally tax-exempt interest and dividend income from your federal Form 1040 or 1040-SR, Line 2a. _____

3 Other additions. **Attach** Schedule M. _____

4 Total income. Add Lines 1 through 3. _____

Step 3: Base Income

5 Social Security benefits and certain retirement plan income received if included in Line 1. **Attach** Page 1 of federal return. _____

6 Illinois Income Tax overpayment included in federal Form 1040 or 1040-SR, Schedule 1, Ln. 1. _____

7 Other subtractions. **Attach** Schedule M. _____

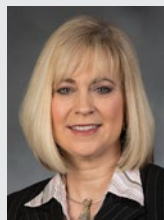
8 Add Lines 5, 6, and 7. This is the total of your subtractions. _____

9 Illinois base income. Subtract Line 8 from Line 4. _____

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Contact Our Team



Brenda Matherly

Director of Local Government

309-557-3151
bmatherly@ilfb.org



Ryan Whitehouse

Associate Director of Local Government and Political Engagement

309-557-2308
rwhitehouse@ilfb.org



Ryan Tate

Associate Director of Local Government

309-557-3274
rtate@ilfb.org



Jenny Eisenbeis

Administrative Assistant

309-557-3207
jeisenbeis@ilfb.org



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 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

July-September:

Illinois County Fairs

August 10-20:

Illinois State Fair

July 31-August 1:

CFB Presidents Conference

August 11:

"Ag Day" at IL State Fair

August 1:

Resolutions
Committee Meeting

August 25-September 4:

Du Quoin State Fair

August 9-10:

Illinois Rural Health Association
Annual Education Conference

August 29-31:

Farm Progress Show



Introduction

Understanding Illinois' Tax Policy Helps Achieve 2023 Local Government Priority

By Brenda Matherly

Over the years, we have used the LINK publication to share information on property assessments, local taxes and funding resources for local government. However, Illinois' tax policy is much more complicated than any one of these topics alone.

To better understand Illinois' overall tax policy and make comparisons to other states, all three of these topics, and more, must be evaluated.

In this edition of LINK, we'll talk about our overall tax structure in relation to funding local units of government and compare our structure to neighboring states' tax structure.

Throughout this publication, you'll find information on farmland assessment processes, mechanisms and values for Illinois and other states. You will also find several graphics that illustrate a sampling of county-level property tax

values, rates and funding levels and additional tax revenue impacting locally.

As you read through this information, understand that it is very difficult to make exact "apples-to-apples" comparisons both within Illinois and across state boundaries. The various assessment practices, levels of taxation, tax rates, types of taxable property and the number of units of local government, along with many other factors make exact comparisons nearly impossible.

To help, we have studied information from USDA, U.S. Census Bureau, Census of Governments and the Illinois Department of Revenue over the last few years. We have also interviewed other state Farm Bureau staff who have expertise in these areas.

The results of this research can be found in the following articles and graphics. Review this information to gain a better understanding of Illinois' tax policy and our own local government priority to engage in local government finance.



Use-Value Model a Fair Way of Assessing Farmland

The concept of assessing farmland property based on its “use value” instead of its “market value” seems deceptively simple. But, as many of us know, it is a very complex law both in the process and origin.

When the Farmland Assessment Law passed in 1977, the intent, in large part, was to consider a use-value approach to help counteract development pressure on farmland in counties seeing growth in the rural areas.

Prior to 1977, when a market-value approach was still being applied to farmland, the sale price of land purchased for development was driving up the taxable value of similar land being used for farming. When applying that market-value assessment to neighboring, undeveloped farmland, it inequitably inflated the assessment on land being used as farmland and remaining in ag production.

The use-value approach prescribed in the Farmland Assessment Law allows for the equal assessment of farmland across the state. Farmland with the same soil productivity rating in a county with little development pressure is assessed at the same rate as a soil being farmed in a county seeing high-priced sales for development.

Assessing a property based on its market value also requires establishing a value determined by multiple sales of like property in the area. This was a difficult approach to apply to farmland because counties were not seeing enough sales of farming operations to generate comparable values.

These two concerns remain as true today as they were when the Farmland Assessment Law was passed. While a few amendments have been made to the law, it remains a fair and equitable way of valuing farmland for taxation.

The concept of the Farmland Assessment Law and the use-value approach to taxing farmland is based on the soil’s potential to produce an income and considers three primary principles:

1. What is the quality of soil being farmed?
2. How is that soil being used?
3. Are there any negative influences on the soil’s potential to produce an income?

In Illinois, our soil is assigned a productivity rating, known as a productivity index (PI). Our PI ratings, for assessment purposes, are certified from a PI 82 to a PI 130. A soil certified as a PI 82 has a low productivity rating. Conversely, a soil certified as a PI 130 has a high productivity rating.

Farmland is also classified under four categories: cropland, pastureland, other farmland and wasteland. Land used for cropland is assessed at the soil’s highest-value. The second highest classification is land used for pastureland. The remaining two classifications are valued lower based on their use and limited potential to produce an income.

And finally, adjusting values based on negative influences that detract from a soil’s productivity. The most common debasements are for flooding, slope and erosion, and assessments paid to a drainage district.

This use-value approach is not unique to Illinois. Most other states in the nation also use some form of this approach to determine the taxable value of farmland.

See **Page 5** for a graphic that describes this process in a few Midwestern states.

Whether assessing farmland, residential, commercial or industrial property, it’s the assessment process that starts the ball rolling on funding local government with property tax dollars. As you read through this newsletter, you’ll learn more about property taxes and other funding resources that support the local units of government serving you. As a 2023 local government priority for Illinois Farm Bureau, we’ll be sharing resources on local government finance and fiscal transparency. This will include ongoing information on property assessment, local taxation, and intergovernmental revenue sharing.

EXPAND Your Vocabulary

Market-Value Assessment Approach:

A value placed on a property based on a price that a willing buyer would pay a willing seller if that property or a property of like kind were offered for sale on the open market.

Use-Value Assessment Approach:

A value placed on property based on its current use and potential to earn an income.

Neighboring States' Assessment Processes

All states have a nuanced process for determining how farmland is assessed and the associated tax rates, which results in differing values for similarly productive land



IOWA

Iowa's assessment system is based on net income per acre, which is calculated using a 5-year average of yield, prices, real estate taxes, government programs and expenses.

This is divided by a 7% capitalization rate, which is set at the state level and does not change, to determine value per acre at the county level.

The county level productivity index, Iowa State's Corn Suitability Rating, determines the county level assessed value, which is then assigned to land.



INDIANA

Indiana's Department of Local Government Finance (DLGF) establishes a base rate estimating net income based on commodity prices, yields, rents, government payments, production costs, etc.

This base rate is multiplied by a soil productivity factor then divided by the mortgage interest rate, which has historically remained at 8%.

This calculation is done annually, and is based on a six-year rolling average, with the highest valued year excluded.



MISSOURI

Missouri's State Tax Commission sets productivity use-values for each of the state's 8 land classifications with input from the University of Missouri and other stakeholders.

These values are based on historical average crop and cattle returns and capitalized by historical long-term real estate lending rates.

Farm property is assessed at 12% of productive value, and the State Tax Commission is to set productivity values every two years.



NEBRASKA

Nebraska's assessment system differs from all other Midwest states as it utilizes a classified use system, which taxes farmland based on market value.

Land is divided into three categories, and assessors track sales in their respective counties; a three-year sales average for each county and land category is utilized.

Once market value is set, farmland is assessed at 75% of market value for all tax purposes, and land owners are notified.



WISCONSIN

Wisconsin's assessment system is based on net income per acre, which is calculated using a 5-year average of corn yield, prices, and production expenses.

Net income is divided by a capitalization rate of municipal tax rates + the 5-year average ag loan rate or 11%, whichever is higher.

The calculation returns use-value per acre for Grade 1 land in Wisconsin; Grades 2, 3, and Pasture are adjusted based on their productivity in relation to Grade 1.



ILLINOIS

Illinois' assessment system is based on the income potential, which is calculated using a soil productivity index ranging from 82-130, commodity prices, and production costs.

This is divided by a 5-year average of mortgage interest rates to determine each parcel's agriculture economic value, a third of which is taxable value.

Illinois currently taxes based on certified values, which are limited to a 10% increase over prior year median cropland values.

Understanding and Calculating Property Taxes

Property taxes can be a complex topic and the amount owed can vary across cities, townships, counties and the state.

All real property in Illinois is taxable unless specifically exempted by statute. The money you pay in property taxes largely funds the local units of government serving you and your property. Examples of local taxing districts that might serve you include county government, township government, school district, fire protection district, library district, etc. As a matter of fact, Illinois ranks number one among all states as having the largest number of local units of government, with 6,964 units, give or take.

Behind that tax bill is a two-year cycle. This cycle begins with the assessment of your property as of Jan. 1. By law, property is taxed at 33 1/3% of its total value, known as the property's equalized assessed value (EAV). That EAV reflects your portion of the total tax burden spread among all property owners.

Concurrently, each local unit of government goes through an annual budget process to determine how much money it will need to operate in the next year. Once the budget is set, the local unit of government determines how much of that budget will come from property taxes. This amount is known as the levy.

A large percentage of funding for units of local government comes from your property tax dollars. The amount needed by each district is divided by the total assessed value within the district's service area. That total assessed value is determined by adding up the value of all the real property within the taxing district's boundary. This calculation determines the tax rate for that district. The tax rate is stated in terms of percentage of the district's total assessed value.

Once each district has calculated its tax rate, the county clerk combines those totals to create an aggregate rate. That rate is paid by you, the taxpayer, in relation to the value of real property you own.

The tax bill is calculated by multiplying the aggregate tax rate by your property's assessed value. An example of an aggregate rate of 7.986% is provided below:

Example Tax Bill:

| | |
|------------------|---------------|
| County | 1.021% |
| School District | 4.468% |
| Road District | 1.490% |
| Library District | 0.219% |
| Park District | 0.788% |
| TOTAL | 7.986% |

Converting that tax rate percentage to dollars means the taxpayer would pay \$7.99 for every \$100 of assessed value of their property.

Based on this example with the tax bill shown above, a taxpayer whose property has an assessed value of \$30,000 would have an amount due of \$2,395 ($\$30,000 \times .07986 = \$2,395$).

As a local revenue source, it's these property tax dollars that help provide the essential services within your community. Your schools, EMS providers, road districts and community centers are just a few examples of taxing bodies that rely on property tax dollars to best serve their communities.

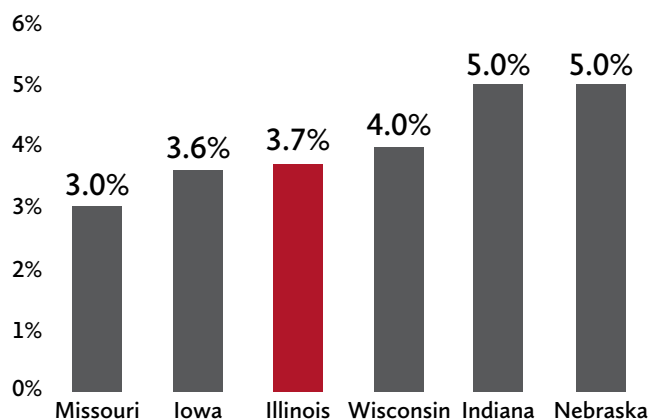
For more information on the property assessment and taxation process [Click Here](#). You can also visit our farmland assessment information campaign by logging into your www.mylFB.org website. While there, you will be able to watch a series of short videos and access additional information on assessments and taxation.



Illinois Farmland Property Tax Rates* vs. Neighboring Midwest States

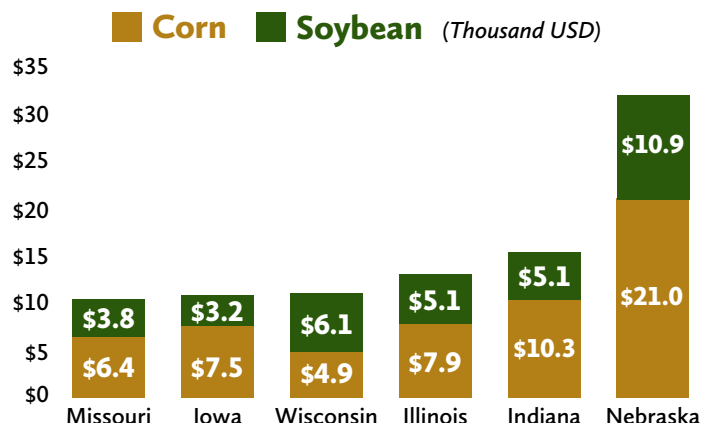
Initial research shows that Illinois farm property taxes appear to be in line with comparable states based on share of production expenses

Property Tax as a % of Production Expenses



As a share of total production expenses, Illinois' farm property taxes are **SLIGHTLY BELOW MIDPOINT** compared to the six states shown here

Total Taxes Paid in Dollars per Farm by Crop



Most Midwestern **STATES PAID SIMILAR AMOUNTS OF TAXES PER FARM** with the exception of Nebraska, where farmland is assessed at market value

**Survey Data of all Property Tax expenses including tax expenses for Real Estate, Non-Real Estate & Personal Property Taxes (in states that tax personal property)*

Local Government Finances

How Do We Fund Thee? Let Us Count the Ways

When local units of government consider finances, there are endless questions to ponder. However, it doesn't matter if it's a question of delivering services, investing in new or maintaining current infrastructure, employing people, maintaining pensions or meeting bond obligations. The primary question that must always be asked is, "can we afford it?" To answer that question, funding resources must be explored.

In fact, throughout Illinois' history, funding local government has absorbed a significant portion of both state and local tax dollars. Those dollars come from a wide range of sources and vary between the type of government and location.

According to the state comptroller's Fiscal Responsibility Report Card for FY 2021, the most recent data available, local government revenue sources include property taxes, other local taxes, state sales tax, intergovernmental revenue, local fines and fees, charges for services and federal grant dollars. The chart below shows that property taxes, other local taxes, sales tax and charges for services are the major revenue sources for those units of local government reporting.

When we think about local government funding, property taxes come to mind, and, rightfully so, with almost 30% of the funding paid by property owners. In Illinois, property taxes are locally generated, collected and spent by local units of government. Property taxes are based on three factors: the value of your property, the value of neighboring properties and the amount of money local taxing districts need to operate.

In addition to property taxes, other local taxes may be imposed and make up about 10% of local government revenue. A few examples of a local tax include municipal home rule taxes, gas tax, food and beverage tax, hotel/motel tax and county public safety tax.

When combined, sales tax dollars also contribute about 16% of the funding distributed to local units of government. Sales tax has a few types of applications. The most common is a combination of what's referred to as an "occupation" tax imposed and collected at the time of sale on retailers' receipts. Another is the "use" tax, which is imposed when a

See [Local Government Finances, Page 8](#)

Local Government Finances, Continued from Page 7

sales tax is not collected at the time of purchase. In that case, the purchaser must pay the tax directly to the Illinois Department of Revenue on items bought for use in Illinois. The most common of those purchases include those made via the internet, from a mail order catalog or made when traveling outside Illinois.

Many local units of government also have the authority to implement and collect a local option sales tax up to 4.75%.

The general state sales tax rate is 6.25% and is divided among state and local governments, with 5% going to the state and 1.25% divided locally. Local option sales taxes remain local.

Many local units of government also have the authority to charge a fee for services. This is especially true for special purpose units of government. A few examples of these local government fees and service charges include, license and permit fees, document fees, court fees, garbage collection and late fees. In total, this type of revenue equals about 8% of local government funding statewide.

Connect locally to better understand how those units of government serving you are funded.

State Sales Tax Rate

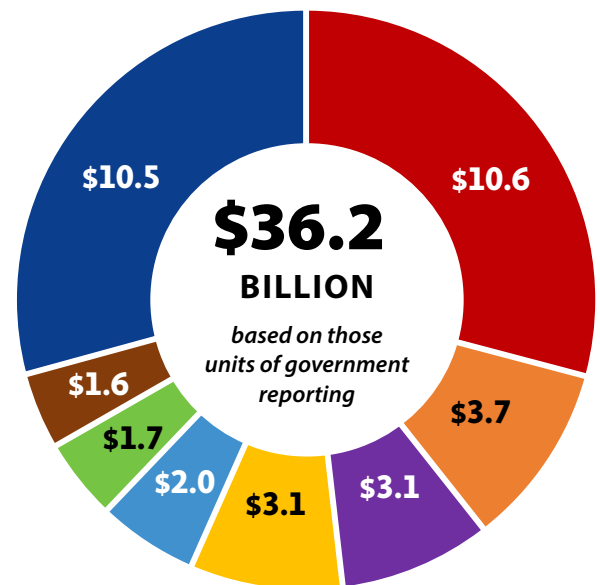
6.25%

Average Local Sales Tax Rate

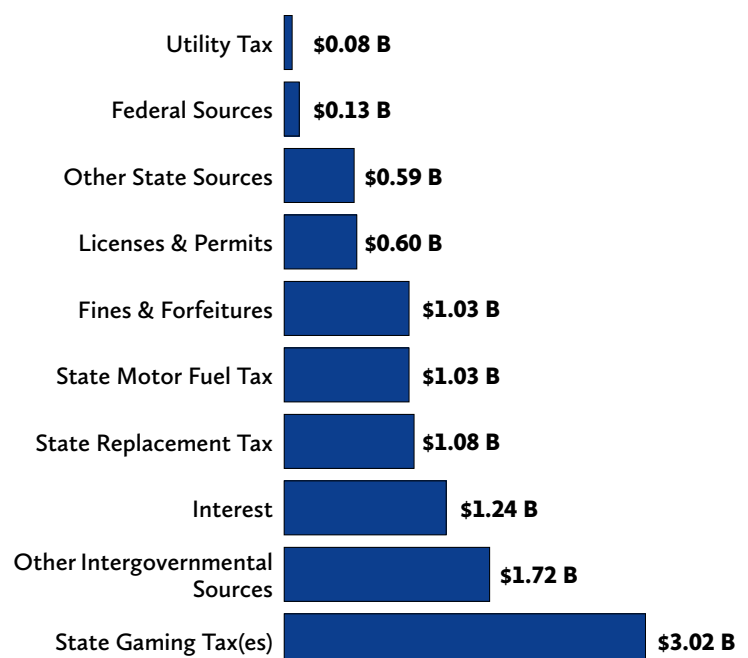
2.56%

Combined State and Average Local Sales Tax Rate

8.81%

Revenue by Source for FY 2021*Dollars in Billions**Source: Comptroller's Fiscal Responsibility Report Card for FY 2021*

- Property Tax, 29%
- Local Sales Tax, 6%
- Other Local Taxes, 10%
- Miscellaneous, 5%
- Charges for Services, 8%
- State Income Tax, 4%
- State Sales Tax, 9%
- Other Sources, 29%
Detailed in Next Chart

Other Revenue Sources of \$10.5 Billion

Revenue Sharing Helps Fund Local Government

Intergovernmental revenue is shared dollars from the state and federal government. This contribution plays a part in funding local government. There are three primary taxes imposed and collected by the state and shared with local governments through state revenue-sharing formulas: income tax, motor fuel tax and the corporate personal property replacement tax. Read on to learn how each of these revenue-shared taxes benefit local government.

The first of these is the individual and corporate income tax shared with county and municipal governments. These local units of government receive 6.16% of the individual income tax collection and 6.85% of the corporate income tax collection. That money is distributed through the Local Government Distributive Fund to each municipality and county based on population.

The state motor fuel tax is another shared revenue that is distributed to counties, municipalities, townships and road districts. The distribution of funds is determined based on the unit of government receiving the money. Municipalities receive money based on population. Counties receive funds based on the number of registered vehicles in the county.

Townships and road districts receive their share based on the number of road miles within the district.

The third shared source of revenue is the personal property replacement tax (PPRT). While the name might suggest this is a tax based on property ownership, it is not. The PPRT is instead a tax imposed on the income of corporations. It is received by the state and distributed to local units of government to replace the revenue lost when personal property taxes were eliminated under the 1970 constitution. The tax is calculated from businesses at a rate of 2.5% of net income for traditional corporations, and 1.5% for other forms of business.

By law, 51.65% of the PPRT is distributed to taxing districts in Cook County and 48.35% to taxing districts throughout the rest of the state.

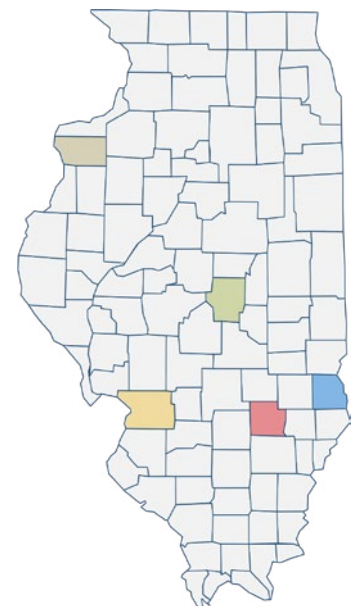
While these shared tax dollars are not a primary source of local government funding, they are important. Combined, they make up about 12% of total local revenue.

See [Revenue Sharing, Page 10](#)

Illinois Example Farms: Tax data was collected from 25 parcels across 5 counties in Illinois

| Assessment System | Average Taxable Value | Taxes Ranges/Acre | Taxes Rate Range (%) |
|--|------------------------------|------------------------------------|--|
| Use-Value <i>Certified Values</i> | \$323 <i>per acre</i> | \$12-49 <i>\$25 average</i> | 7.2%-8.3% <i>of Taxable Value</i> |

| Illinois Farm Property Taxes by County | | | | | | | | | | |
|--|------------|----|------------|----|------------|----|------------|----|-------------|----|
| County | Clay | | Crawford | | Madison | | Mercer | | Macon | |
| Average County PI | 92 | | 97 | | 103 | | 116 | | 125 | |
| Average Yield (Corn/Soy, bu/ac) | 185 | 48 | 164 | 55 | 183 | 57 | 215 | 59 | 217 | 68 |
| Average Acreage | 114 | | 117 | | 65 | | 106 | | 117 | |
| Approximate PI | 88-96 | | 91-100 | | 98-109 | | 111-121 | | 120-127 | |
| Average Tax Rate | 7.26% | | 7.47% | | 7.15% | | 8.35% | | 8.13% | |
| Certified Taxable Value per Acre | \$164 | | \$192 | | \$258 | | \$395 | | \$605 | |
| Average Taxes per Acre | \$11.94 | | \$14.38 | | \$18.46 | | \$33.02 | | \$49.25 | |
| Average Value per Acre | \$5,157.40 | | \$6,306.60 | | \$7,377.60 | | \$7,594.80 | | \$10,659.40 | |
| Taxes as a % of Value | 0.23% | | 0.23% | | 0.25% | | 0.43% | | 0.46% | |



Property Taxes Extended by Property Class (2018)

Clay County

Residential: 32.8%
Farm: 36.3%
Commercial: 19.1%
Other: 11.8%

Crawford County

Residential: 28.8%
Farm: 15.6%
Commercial: 14.6%
Other: 41.0%

Madison County

Residential: 64.5%
Farm: 3.2%
Commercial: 23.5%
Other: 8.8%

Mercer County

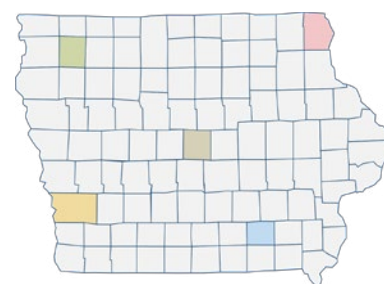
Residential: 46.7%
Farm: 41.8%
Commercial: 11.4%
Other: 0.01%

Macon County

Residential: 57.5%
Farm: 9.8%
Commercial: 23.9%
Other: 8.8%

Revenue Sharing, Continued from **Page 9****Iowa Example Farms:** Tax data was collected from 25 parcels across 5 counties in Iowa**Assessment System**
Use-Value Assessed Values**Average Taxable Value**
\$1,036 per acre**Taxes Ranges/Acre**
\$18-32 \$25 average**Taxes Rate Range (%)**
1.9%-2.7% of Taxable Value

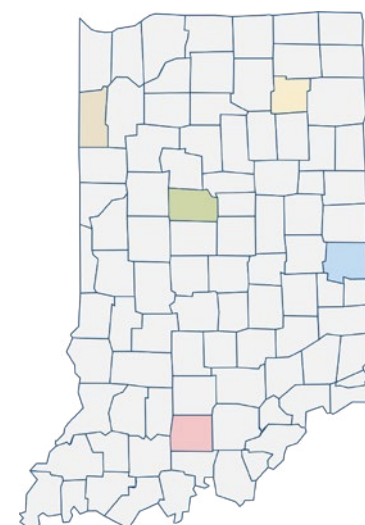
| Iowa Farm Property Taxes by County | | | | | |
|------------------------------------|-----------|---------|---------------|---------|---------|
| County | Allamakee | Wapello | Pottawattamie | Story | O'Brien |
| Average County CSR2 | 40.8 | 56.6 | 68.4 | 80.2 | 91.4 |
| Average Acreage | 79 | 44 | 38 | 40 | 47 |
| Approximate CSR2 | 37-45 | 51-61 | 64-73 | 75-85 | 85-96 |
| Average Tax Rate | 2.38% | 2.72% | 2.71% | 2.58% | 1.92% |
| Assessed Taxable Value per Acre | \$759 | \$792 | \$1,197 | \$1,037 | \$1,394 |
| Average Taxes per Acre | \$18.05 | \$21.41 | \$32.43 | \$26.55 | \$26.89 |
| Average Value per Acre | \$5,357 | \$6,118 | \$7,289 | \$7,761 | \$9,491 |
| Taxes as a % of Value | 0.34% | 0.35% | 0.44% | 0.34% | 0.28% |

**KEY TAKEAWAYS:**

- Iowa farm property taxes are based on assessed values, which are higher than certified values utilized in Illinois
- This results in similar per acre tax ranges, despite Iowa having much lower tax rates

Indiana Example Farms: Tax data was collected from 25 parcels across 5 counties in Indiana**Assessment System**
Use-Value Assessed Values**Average Taxable Value**
\$1,275 per acre**Taxes Ranges/Acre**
\$15-37 \$25 average**Taxes Rate Range (%)**
1.5%-2.4% of Taxable Value

| Indiana Farm Property Taxes by County | | | | | |
|---------------------------------------|---------|---------|---------|---------|---------|
| County | Orange | Wayne | Whitley | Newton | Clinton |
| Average Parcel NCCPI | 40 | 48 | 59 | 71 | 85 |
| Average Acreage | 39 | 70 | 59 | 118 | 52 |
| Approximate NCCPI | 35-45 | 42-53 | 53-63 | 64-79 | 81-89 |
| Average Tax Rate | 1.56% | 2.44% | 2.08% | 2.30% | 2.11% |
| Assessed Taxable Value per Acre | \$1,012 | \$1,079 | \$1,215 | \$1,282 | \$1,783 |
| Average Taxes per Acre | \$15.75 | \$26.31 | \$25.27 | \$29.42 | \$37.57 |
| Average Value per Acre | \$5,236 | \$6,044 | \$6,483 | \$6,602 | \$7,479 |
| Taxes as a % of Value | 0.30% | 0.44% | 0.39% | 0.45% | 0.50% |

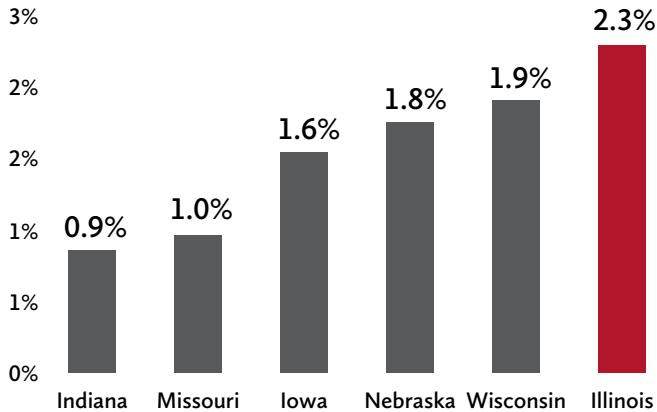


KEY TAKEAWAYS: Indiana farm property taxes are based on assessed values, which are higher than certified values utilized in Illinois. This results in similar per acre tax ranges, despite Indiana having much lower tax rates.

Comparing Illinois to Neighboring Midwest States

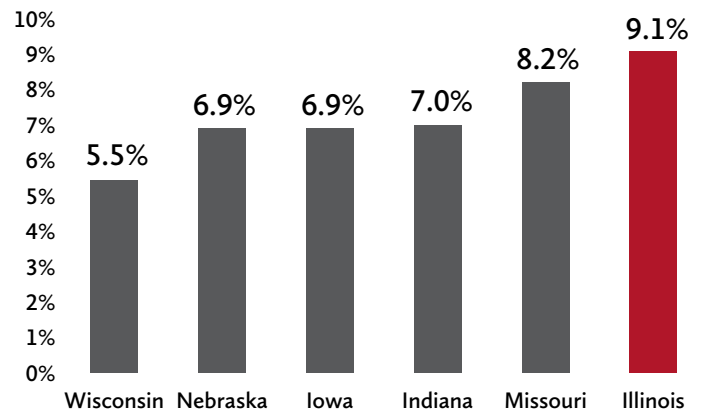
How Illinois Stacks Up: Taxes Funding Local Government

Residential State Property Tax Rates



Illinois' effective property tax rates are **THE HIGHEST IN THE MIDWEST**, and the 2nd highest nationally

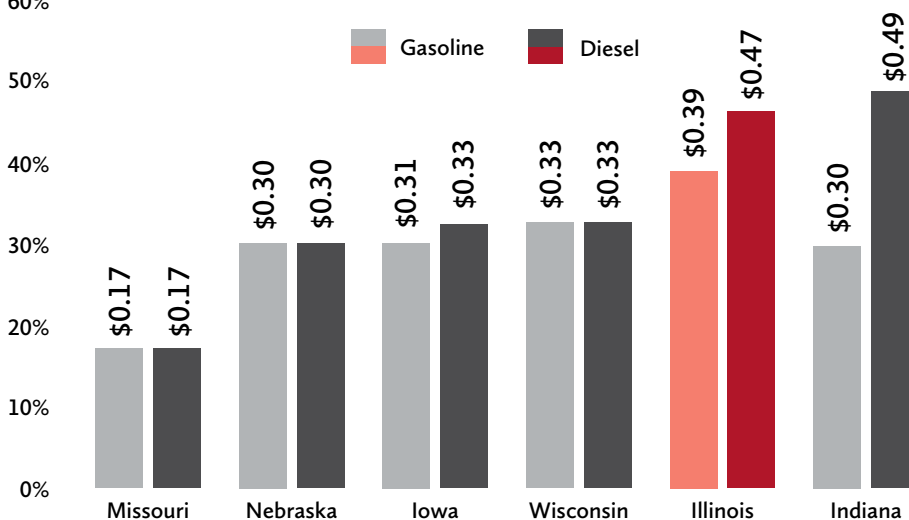
State and Local Sales Tax Rates



Illinois' combined state and local sales tax rates are **HIGHER THAN OTHER MIDWEST STATES**, and the 6th highest nationally

Fuel Tax Rates (cents/gallon)*

*Diesel fuel for agricultural/on-farm use is not taxed in Illinois



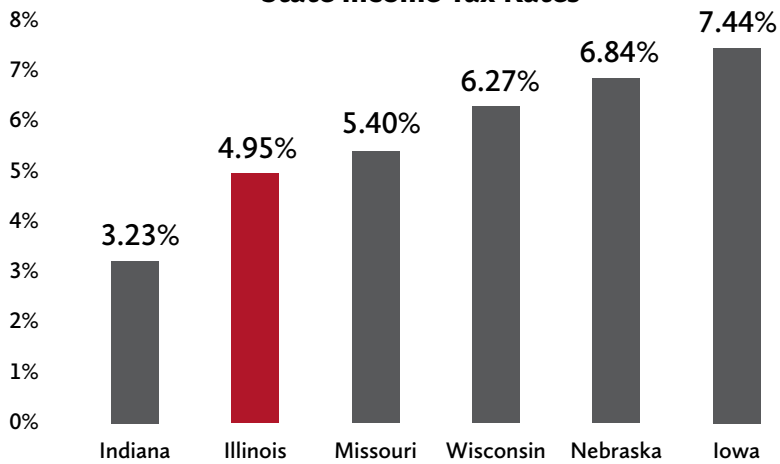
Illinois' fuel tax rates are the **HIGHER THAN MOST MIDWEST STATES**, and in the top ten nationally

Illinois is often the **HIGHEST** in property tax rates, sales tax and motor fuel taxes

See *How Illinois Stacks Up*, [Page 12](#)

Source: Tax Foundation, WalletHub, Tax Policy Center



*How Illinois Stacks Up, Continued from Page 11***State Income Tax Rates**

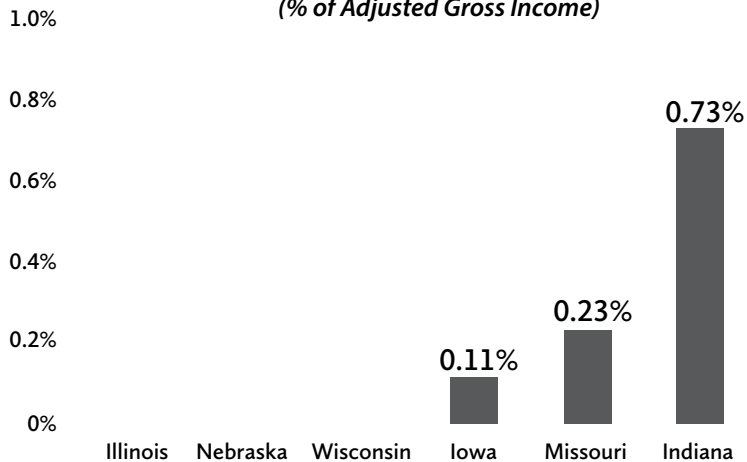
Illinois is **LOWER THAN MOST** other Midwest states in terms of state income tax rates, second only to Indiana; both Illinois and Indiana have flat state income tax rates

In terms of state and local income taxes, Illinois is **LOWER** relative to neighboring states

Source: Tax Foundation

Local Income Tax Collections

(% of Adjusted Gross Income)



Illinois, Nebraska and Wisconsin **DO NOT COLLECT LOCAL INCOME TAXES**; other Midwest states do collect varying amount of local income taxes



Call to Action

Make it a Priority to Engage in Local Government Finance

Your local government team continues to use tools such as LINK, MyIFB.org and the Leaders' Portal to encourage action on our 2023 Local Government Priorities, including engaging in local government finance and fiscal transparency.

Through this priority, we are working with county Farm Bureaus to advocate for a stronger understanding of local government finance and promote financial transparency and fiscal responsibility.

In this edition of LINK, you've read a little about the complexity and variety in funding local governments across the state. However, the real benefit is to better understand how those local units of government serving your communities are funded. With property tax season in full swing, a good place to start is to research how those property tax dollars are divided up between the local units of government in your area. A look at your most recent tax bill will provide you with that information.

In the "Taxing Body" and "Current Rate" section of the bill, you'll find a list of every local unit of government serving your property. This is often found in the far right-hand column. The next column over is typically the current tax rate for each unit of government which, when multiplied by the equalized assessed value of your property, gives the current tax paid to that unit of government. The following column(s) reflect the prior year's rate and/or prior year's taxes paid.

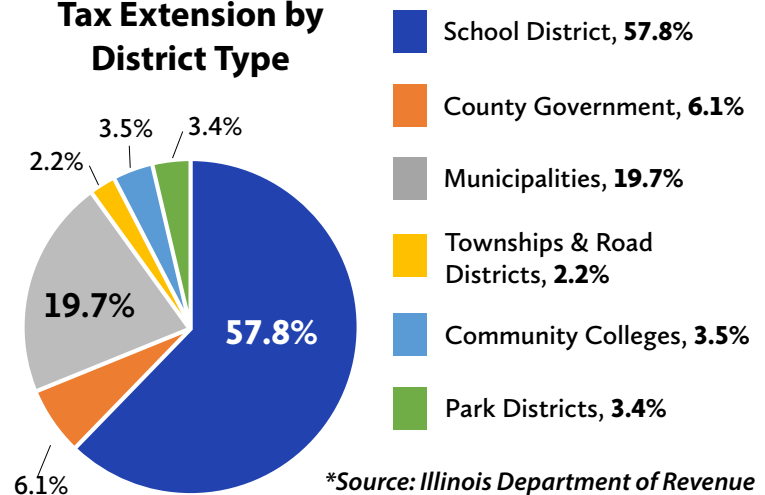
As you can see from the sample tax bill below, the largest portion of the bill comes from the school district. In most cases, the school district tax is over 50% of the total rate.

Below is a chart showing how property taxes are generally distributed among taxing districts across the state. However, none of these rates are applied without the opportunity for public input.

Every local unit of government with taxing authority has a budget it discusses and votes on. Once the budget is decided, levy hearings are conducted. It is determined through this process how much property tax money will be needed to fund services. All of this is public information and open to public comments and questions.

As you look over your tax bill and take inventory of the local units of government serving you, reach out to those local officials for a stronger understanding of local government finance and advocate for local government financial transparency and fiscal responsibility.

Tax Extension by District Type



**Source: Illinois Department of Revenue*

MCLEAN COUNTY ILLINOIS REAL ESTATE TAX BILL, TAX YEAR 2022 PAYABLE 2023

| Taxing Body | | Current Rate | Current Tax | Prior Rate | Prior Tax | Difference |
|-----------------------------|---------|----------------|----------------|----------------|----------------|---------------|
| McLean County | | 0.80345 | \$9.74 | 0.77891 | \$8.95 | 0.79 |
| McLean County | Pension | 0.10719 | \$1.30 | 0.13513 | \$1.56 | -0.26 |
| CUSD 5 Normal | | 5.32903 | \$64.59 | 5.42073 | \$62.29 | 2.30 |
| CUSD 5 Normal | Pension | 0.19159 | \$2.32 | 0.19374 | \$2.22 | 0.10 |
| Danvers Comm Fire Prot Dist | | 0.36527 | \$4.43 | 0.37770 | \$4.34 | 0.09 |
| Dry Grove Township | | 0.10975 | \$1.33 | 0.11828 | \$1.36 | -0.03 |
| Dry Grove Township | Pension | 0.00950 | \$0.12 | 0.01023 | \$0.12 | 0.00 |
| Dry Grove TWP Road | | 0.31941 | \$3.87 | 0.31870 | \$3.66 | 0.21 |
| Carlock Public Library | | 0.15845 | \$1.92 | 0.16387 | \$1.88 | 0.04 |
| Carlock Public Library | Pension | 0.00681 | \$0.08 | 0.00610 | \$0.07 | 0.01 |
| Dry Grove-White Oak MTAD | | 0.00678 | \$0.08 | 0.01129 | \$0.13 | -0.05 |
| Heartland Comm College 540 | | 0.58083 | \$7.04 | 0.57635 | \$6.62 | 0.42 |
| TOTALS | | 7.98806 | \$96.82 | 8.11103 | \$93.20 | \$3.62 |

** Each county may vary in its format.*

In Other News

Strong Relationships Ease Passage of Pro-Ag Resolution in Cook County

Pro-Agriculture Resolutions, once considered a long shot for passage in Cook County, could now set the stage for additional support for ag in the state's most populated county.

With support from strong relationships previously built with members of the Cook County Board of Commissioners, Cook County Farm Bureau (CCFB) pursued the resolution and ultimately got it passed this spring, one of 43 counties to achieve passage so far this year.

"When IFB came up with the idea of having that resolution and having counties involved, I think they were, to be honest, skeptical that Cook County could get something like this passed," said CCFB President Janet McCabe. "We've worked really hard to keep a relationship with the Cook County commissioners. ... I honestly don't think it was as hard as a lot of people thought."

CCFB recently welcomed six Cook County commissioners to a community youth garden in Evergreen Park, where teaching youth how to grow fresh produce is among the uses for the space. It was the latest chance for CCFB leaders and staff to interact and educate county commissioners on the state's biggest industry.

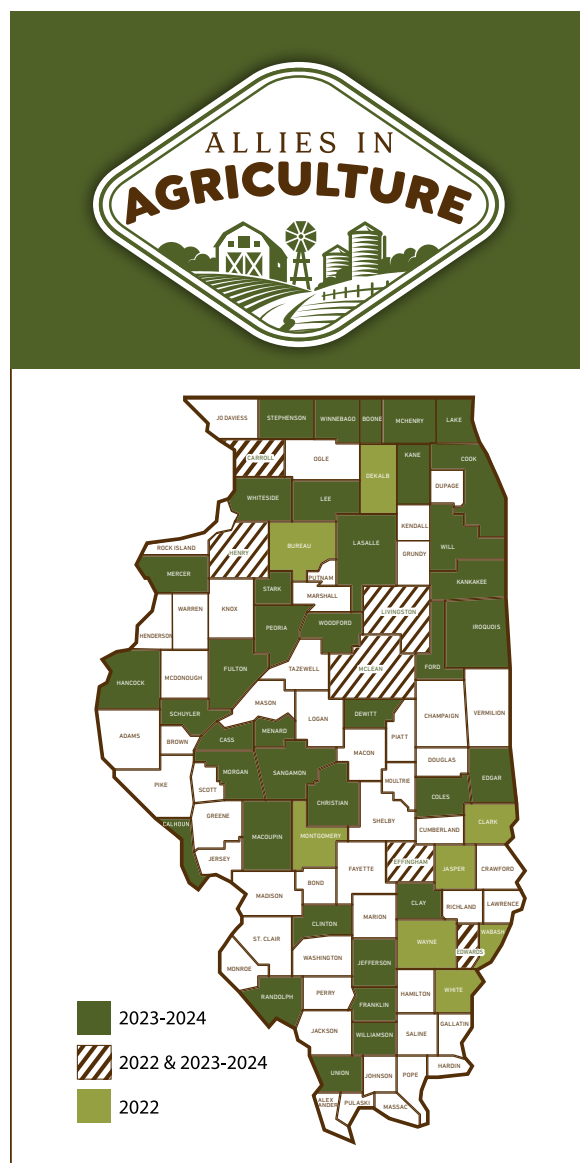
Cook County's agricultural landscape includes traditional row crop and dairy production as well as plant nurseries, equine and food processing. Altogether, that's worth nearly \$20 million to the county economy and accounts for more than 4% of its workforce.

For Monica Gordon, a commissioner representing the 5th District in the southern part of Cook County, urban farms represent agriculture.

"What comes to mind when I think about Cook County Farm Bureau is diversity," Gordon said at the event. "Why that's very important is because that allows everyone to know that there is an opportunity for them to embrace agriculture. It's not just for rural areas."

Commissioner Josina Morita, one of the sponsors of the Pro-Agriculture Resolution, said she hopes it sets the stage for the Cook County Board to better support agriculture in the future.

"The first resolution was about education and committing Cook County to the value of the role of agriculture," said Morita, who represents the 13th District in northeastern Cook County. "The next step is finding opportunities for partnership, finding opportunities to make sure that our farmers are getting the resources they deserve from Cook County and continuing to set goals."



So far this year, 43 county governments have passed Pro-Agriculture Resolutions, an IFB local government priority.

"How are we supporting the existing farms? How are we expanding farming? How are we redefining farming and city life in a way that can be more dynamic?"

McCabe said she considers attendance by the six commissioners at the garden visit to be an indicator of the strong relationships CCFB has built.

"They do appreciate the connection they have with Cook County Farm Bureau," she said. "We're just trying to keep agriculture in the forefront of their mind and realize that there's opportunities for them with agriculture in their districts."