



**WILL COUNTY**  
**SUPERVISOR OF ASSESSMENTS**  
Will County Office Building  
302 N Chicago Street, Joliet, IL 60432

**Dale D. Butalla, CIAO-M, IAAO-P**  
**Supervisor of Assessments**

**Office: (815) 740-4648**  
**Website: [www.willcountysoa.com](http://www.willcountysoa.com)**

## **Preferential Farmland Assessment Enrollment Process**

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



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

*Property Tax Code (35 ILCS 200/1-60) For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use.*



**Qualifying use for farmland:** Corn, soybeans, hay, livestock, bee farming, etc.

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

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



### **Two-year eligibility requirement:**

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. Assessing land that is not income producing or advancing the waiting period would be outside of the statutory guidelines.

*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 exemption.*

**Enrollment:** Complete the Preferential Farm Assessment Packet and return with documentation that supports the claim

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

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### **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 improvement 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 the 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 sole 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 consist 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 exemption.**

Based on PTAB hearing 09-04350.001-F 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.



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## Preferential Farmland Assessment Enrollment Packet

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 Will County Supervisor of Assessment 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 Will County Mapping & Platting Department or on Will County GIS Data Viewer <https://willcounty.gov/County-Offices/Administration/GIS-Division/GIS-Data-Viewer>
3. **Property Record Card:** A property record card can be obtained from your Local Township Assessor's Office.
4. Documentation supporting land is 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, farm lease agreement.

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

The Supervisor of Assessments Office will review all completed applications and documentation to determine approval.

All approved preferential assessments will be forwarded to the Local Township Assessor.

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

Revised 1/1/2026



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**APPLICATION FOR PREFERENTIAL FARMLAND ASSESSMENT**

**Who should complete this form?**

An owner/lessee shall file this form to request a preferential farm assessment if the property is operating within a compliant 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 under 35 ILCS 200/1-60 for 2 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 2 years once the property becomes eligible to receive the preferential assessment.

**PART A – APPLICANT INFORMATION**

Full Name \_\_\_\_\_

Owner Address \_\_\_\_\_  
NUMBER & STREET

\_\_\_\_\_  
CITY STATE ZIP CODE

Contact Information \_\_\_\_\_  
PHONE EMAIL

**PART B – FARMLAND PROPERTY INFORMATION**

PIN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Please attach legal description,

Only if unable to provide/obtain PIN  Attached

Parcel Size \_\_\_\_\_

Property Address \_\_\_\_\_  
(If different than above)

Current Land Classification  REIDENTIAL  COMMERCIAL/ INDUSTRIAL  AGRICULTURAL

## PART C – FARMLAND QUALIFICATION INFORMATION

Assessment year for which you are requesting a farm assessment 2 0 \_\_\_\_ \_\_\_\_

Has this property been used for farm purposes 2 years preceding this assessment year?  YES  NO

Write the date the property began To be used for farm purposes \_\_\_\_/\_\_\_\_/\_\_\_\_

Total acreage of area used for Farm purposes \_\_\_\_\_ Acres

Check the statements that apply to which the property is being used for.

The growing and harvesting of crops; Cropland includes all land from which crops were harvested, or hay was cut 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

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".

Breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof.

Horse boarding

Other, describe: \_\_\_\_\_  
\_\_\_\_\_

## PART D – SIGNATURE OF CONSENT

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

### Mail your completed form to:

Will County Supervisor of Assessment Office  
302 North Chicago St. Second Floor  
Joliet, IL 60432

## For Office Use Only

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Office use only. Do not write in this space

Approved

Denied

Reason for Denial









# Preferential Farmland Assessment Frequently- Asked Questions (FAQ)

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

No. The Supervisor of Assessments office does not charge a fee for the assistance of processing your application.

## **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 are accepted **January 1<sup>st</sup> through June 30<sup>th</sup>**.

## **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 a mailed written notification from the Supervisor of Assessment Office when your application has been received and reviewed. Once your application has been approved, you will receive another written notice with the approved amount of acreage and confirmed qualifying year.

## **What if my Preferential Farmland Assessment valuation is not approved?**

If your documentation does not satisfy the requirement of the Preferential Farmland Assessment, the Supervisor of Assessment 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 with the guidelines of farming.

**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 land 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 that its sole use is farm and not 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 that it meets the provisions of keeping, raising, and feeding and is not primarily a residential parcel.

**What does not qualify for a Preferential Farmland Assessment valuation?**

- Any land that is not in Will 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.