



WILL COUNTY SUPERVISOR OF ASSESSMENTS

Will County Office Building
302 N. Chicago Street, Joliet, IL 60432

Dale D. Butalla, CIAO-M
Chief County Assessment Officer

Office Phone: (815) 740-4648
Website: www.willcountysoa.com

PREFERENTIAL FARM ASSESSMENT PLEASE USE THE ENCLOSED APPLICATION FOR COMPLETION

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, 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.

Applicant Qualifications

- ✓ Property is in compliance for agricultural use.
- ✓ Have established the 2 year waiting period by operating and complying under the guidelines of farm.

Applications must be accompanied by:

- ✓ Original signed affidavits
- ✓ Supporting documentation of claim:
 - Pictures, receipts of sales and/or purchases, 1040 tax return Schedule F, farm summary data sheet.

Please mail the completed Application to the Will County Supervisor of Assessments Office. We **cannot** accept any faxed or e-mailed applications.

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Applications for exemptions are maintained by the Chief County Assessment Officer. These documents are kept confidential and are not for public inspection.
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Revised 10/31/2022

Response: 10/28/19

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".

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.



Will County Supervisor of Assessments Office

Application for Preferential Farm 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 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.
Within those 2 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 you 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 2 years preceding this assessment year? NO YES

5a. Total acreage of area that you 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.

a. PIN:

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

Attached

Sign below

Under penalties of perjury, I state that to the best of my knowledge 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 FL Joliet, IL 60432

Office use only. Do not write in this space

Reason for denial

- Approved
Denied

Reason for denial lines

Property ID Number (P.I.N) _____

Acreage amount requested: _____

Property ID Number (P.I.N) _____

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STATE OF ILLINOIS }
 }SS.
COUNTY OF WILL }



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Fax: (815) 740-4696

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.

Further the Affiant sayeth naught.

Owner Signature

Farmer Signature

SUBSCRIBED AND SWORN TO
BEFORE ME THIS _____ DAY
OF _____ 20__.

NOTARY PUBLIC

