

FREQUENTLY ASKED QUESTIONS

Q. WHY DID MY TAX BILL GO UP?

A. Your taxes may be higher than they were last year for any or all of four general reasons:

- 1) You may not be receiving all the homestead exemptions for which your property is eligible.
- 2) Other properties in your area may qualify for one or more exemptions for which you are not eligible.
- 3) The local government (such as municipalities and schools) in your area may approved a higher tax Levy than last year.
- 4) The rate of value change can vary, even in the same neighborhood. If your property's value change was higher than the average in your area, your relative tax will be greater than it was last year. If your property's value change was lower than the average change in your area, your relative tax burden will be less than last year.

Q. WHERE DOES THE PROPERTY TAX MONEY GO?

A. The largest portion goes to the schools. The remaining portions go to other local governments in the county.

Q. DOES SHELBY COUNTY DECIDE HOW MUCH IN PROPERTY TAX OTHER GOVERNMENTS (SCHOOLS TWP ETC) CAN LEVY?

A. **NO** Each local government makes this decision independently. Shelby County has no authority to issue any property tax levy but its own.

Q. HOW CAN I SEE HOW MUCH I PAY TO EACH DISTRICT FOR MY PROPERTY?

A. Your tax bill has a breakdown of how much property tax you pay to each taxing body that levies against your property.

Q. HOW IS MY PROPERTY'S ASSESSMENT DETERMINED?

A. For most non-farm property, the Assessor estimates the fair cash value, and then develops an assessment based on 33.33% of fair cash value on property as of January 1 of the assessment year based on the three prior years sales. The Supervisor of Assessments then equalizes all assessments to provide Uniform valuations in the county.

Q. HOW ARE FARM ASSESSMENTS DETERMINED?

A. Under the State property tax code, the assessment of farmland is based on its agricultural value, not its fair cash value. All farmland through out the State of Illinois is valued the same. Major factors in farmland valuation include soil productivity, crop prices, and farm loan interest rates.

Q. HOW CAN I FILE AN ASSESSMENT COMPLAINT WITH THE BOARD OF REVIEW?

A. If you have spoken to your assessor and still wish to formally contest your assessment, you can file a complaint with the Shelby County Board of Review within 30 days of your assessment notice being published in the paper. You are also mailed an assessment notice.

There are generally three basis for appealing an assessment.

- 1) Discrepancy in physical data
- 2) Valuation (the equalized assessed value is greater than 1/3 of my property's fair cash value).
- 3) Equity (my equalized assessed value is greater than comparable properties in my neighborhood)

Note: the State Property Tax Appeal Board has consistently ruled that the amount of Taxes paid or percentage of change in value from one year to the next is not a valid basis for an appeal.

Q. WHEN CAN I FILE AN ASSESSMENT COMPLAINT WITH THE BOARD OF REVIEW?

A. By State Law, assessment complaints may be filed up to 30 days after a reassessment notice is published in the newspaper.

Q. WHEN I GET MY TAX BILL, IS IT TOO LATE TO FILE A COMPLAINT?

A. YES.

Q. HOW CAN I COMPARE THE ASSESSED VALUE OF MY PROPERTY TO THE ASSESSED VALUES OF SIMILAR HOMES IN MY AREA?

A. You have the right to inspect the assessor's records which contain assessment values as well as other information. You may inspect the records for any parcel of property, as well as the records for your own property.

Q. WILL I BE NOTIFIED IF MY ASSESSMENT IS GOING TO BE INCREASED.?

A. By State law, notices of all assessment changes are published in the newspaper. Also, The County Supervisor of Assessments will mail you a notice by U S MAIL sent to the same address where your tax bill is sent (please make sure we have a current mailing address).

Q. WHAT ELSE CAN I DO TO MINIMIZE MY PROPERTY TAX BURDEN?

A. Check with the County Assessment Office to verify that you are receiving the exemptions for which you qualify. If you have questions about the rate charged by a specific taxing body, we suggest you contact that taxing body. If you have a specific question about your assessed valuation, please contact the assessment office.

Q. HOW DOES THE TAX CAP LAW APPLY TO SHELBY COUNTY?

A. Shelby County is under the Property Tax Extension Law which limits the total amount of property tax that can be levied by most local governments. Generally, the law limits the increase of a local government's tax levy by 5% or the rate of inflation (whichever is less).

Q. WHAT IF I HAVE FURTHER QUESTIONS ABOUT PROPERTY TAX IN SHELBY COUNTY?

A. FOR QUESTIONS ABOUT:

Property valuation, contact the Supervisor of Assessments office:	217-774-5579
Tax Rates or Tax Redemption, Contact the Shelby County Clerks office:	217-774-4421
Real Estate Tax Bills: call the Shelby County Treasurer:	217-774-3841