



## Illinois Department of Revenue

101 W. Jefferson St.  
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# Bulletin 810

## Background and General Information

- Bulletin 810 will be implemented for the 2006 assessment year. Only farm~~land~~ is affected.
- Bulletin 810 is the third published yield study in 25 years of the Farmland Assessment Law. Circular 1156 was published in 1978. Circular 1156 values are based on agricultural technology and yields from the 1960s and 1970s. Farm management and technology changed considerably in the 1990s. The result was higher crop yields. To improve farmland assessments, updated crop yield using 1990s technology was needed.
- In 1998, the Illinois General Assembly appropriated \$200,000 to the Illinois Department of Revenue for a new study of farm yield data. This measure was an initiative of the Illinois Farm Bureau and University of Illinois.
- The Illinois Department of Revenue contracted with the University of Illinois to conduct the study, which was published in 2000 as Bulletin 810. Bulletin 810 uses a new soil productivity index (PI) scale.
- Due to the large amount of work counties needed to do to implement Bulletin 810, a Bulletin 810 Transition Committee was formed. The committee presented its findings to the State Farmland Assessment Technical Advisory Board (FATAB) in the spring of 2002. FATAB then passed a resolution designed to improve the overall accuracy and equity of farmland assessments in conjunction with the Bulletin 810 conversion. This resolution was enacted because some counties were violating provisions of the Farmland Assessment Law, especially in areas like incorrect land use assignments, incorrect PI assignments, incorrect slope and erosion adjustments, use of inadequate soil maps, and undocumented or incorrect flood debasements.

**Note:** The department has issued updated guidelines to address flood debasement and drainage tax debasement procedures.

- To ensure the goals of the FATAB resolution are met, each county is required to file a plan with the department showing compliance with the Farmland Assessment Law in 12 areas.
- The 10 percent annual per acre change in EAV for each soil PI is still in effect. But, 2006 assessments will use a new set of PIs, which reflect the higher yields. Most soil PIs increased. The top PI did not increase, however. Therefore, the scale is compressed, which means that the Circular 1156 PIs are not comparable to the Bulletin 810 PIs.
- Counties are moving from the weighted tracked method of assessment to the individual soil survey method. This change eliminates a lot of the "guesswork" assessors used out of necessity. Counties are also reviewing their use of flood debasements and determining what portion of the farm is really the homesite. All of these changes will reduce the impact of the conversion from C1156 to B810.

- The impact of Bulletin 810 on a taxing district's revenues depends on several variables. Taxing districts should consult with the CCAO of the county in which the taxing district is located to determine the potential impact the Bulletin 810 conversion will have on extensions. The CCAO has the 2006 certified values and knows the actual acreage associated with each soil type. In addition, the CCAO can inform the taxing districts about any potential increases in EAV in other types of properties (residential, commercial, industrial, *etc.*) or related to farmland assessment changes (more AV associated with the farm homesite, changes in flood debasements, *etc.*). Finally, taxing districts should be aware of what percentage of the total extension is from farmland assessments. The Bulletin 810 conversion is less dramatic when the total percentage is low.