THE PROPERTY TAX CYCLE

TOWNSHIP ASSESSOR
*Assesses Property
*Submits assessment to County Assessment Office

COUNTY ASSESSMENT OFFICE
*Applies township multipliers as needed
*Sends change notices to property owners
*Publishes changes

BOARD OF REVIEW
*Reviews assessment appeals
*Conducts hearings
*Finalizes assessments
*Delivers assessments to County Clerk

COUNTY CLERK
*Determines total EAV for each taxing district
*Calculates tax rate for each taxing district
*Calculates aggregate rate for each tax code area

COUNTY TREASURER
*Prints and mails tax bills to property owners
*Collects tax payments
*Distributes funds to taxing districts
*Sends delinquent notices to property owners
*Publishes delinquent list
*Obtains judgment in court
*Conducts tax lien sale

TAXING DISTRICTS
(school, comm. college, county, township, city, library, fire protection, park, conservation, museum, etc.)
*Prepares proposed budget
*Publishes notice and holds public hearing
*Passes budget ordinance
*Gives certificate of levy to County Clerk

PROPERTY OWNERS

Assessment Notices

COUNTY ASSESSMENT OFFICE

Appeals

Decisions

Assessments

Levy

$ Tax dollars $$

COUNTY CLERK

TOWNSHIP ASSESSOR

Assessment Notices

COUNTY ASSESSMENT OFFICE

BOARD OF REVIEW

COUNTY CLERK

COUNTY TREASURER

PROPERTY OWNERS

Tax Bills

$ Tax Payments $$