## Part 1 - Complete the following information



1 Include all assessments but use the lower assessment for parcel under dual valuation.
2 Not eligible under the Property Tax Code to be assessed as "farmland" under Section 10-110 through 10-130, "conservation stewardship" under Section 10-420, or "wooded acreage transition" under Section 10-510. See instructions.
3 Not eligible under the Property Tax Code to be assessed as "farm buildings" under Section 10-140. See instructions.

## Part 2 - Complete the following and sign below

38 Number of exempt non-homestead parcels: 50
39 Date assessment books were certified to you by the board of review. $\overline{\text { Month }} /_{\text {Day }}^{1} \quad l_{\text {Year }}$ ————
I certify that this is an abstract of the 2011 assessed valuations recorded in the assessment books, after all board of review action, including equalization, as received from the board of review.

County clerk's signature

## Form PTAX-260-A General Information

Form PTAX-260-A, Final Abstract of 2011 Assessments, must be

- filed with the department within 30 days after receiving the assessment books from the board of review.
- completed for each township and for the entire county. If your county does not have township organization and the assessor's books are kept by congressional township or precinct, you must file a separate Form PTAX-260-A for each area.
- mailed to Illinois Department of Revenue PO Box 19033 Springfield IL 62794-9033.
If an error is discovered during the assessment year after Form PTAX-260-A has been filed, a revised Form PTAX-260-A must be filed with the department.


## Specific Instructions

## Part 1

Column 2 - No. of acres
Write the number of acres on the applicable line.

## Column 3 - No. of parcels

Do not include exempt parcels. If the number of parcels in each subcategory does not equal the category total, explain in the notes area at the bottom of this page.

## Column 4 - Assessed value

As certified to the board of review. Amounts should include the higher assessment for parcels under dual valuation.

## Column 5 - "Use value* (billing total)"

Total assessed values for parcels using the lower assessment for parcels under dual valuation and for those qualified as a "historic building." This represents the value on which the taxes are extended (also called the billing total). Categories without parcels under dual assessment will have the same figures reported in Columns 4 and 5.

## Column 6 - Assessed value

As adjusted by the board of review.

## Column 7 - Use value* (billing total)

Total assessed values for all parcels using the lower assessment for parcels under dual valuation. Categories without parcels under dual assessment will have the same figures reported in Columns 6 and 7.

## Residential

Line 1 - Include single-family residences, townhomes, and condominiums (10-25) - R41.
Line 2 - Developer lots (10-30) - R2/32
Line 3 - Unimproved lot/land - R/30
Line 4 - Lot/land improved - R/40
Line 5 - Improvements - R/40
Line 6 - Add Lines 1 through 5.

## Farm (A)

Lines 7 through 9: Farm homesite, farm residence, and appurtenant structures (10-145) - F1/11. These amounts are included in the computation of the state equalization factor. Line 10: Include parcels classified as F0/20, rural parcels not improved with buildings. Do not include parcels assessed under the Conservation Stewardship or Wooded Acreage Assessment Transition Laws.

Line 11: Include parcels improved and classified as

- F0/10 - rural property improved with buildings,
- 28 - improved parcels assessed under the Conservation Stewardship Law, and
- 29 - improved parcels assessed under the Wooded Acreage Assessment Transition Law.
Include the value of the improvements and the corresponding lot or acreage. These amounts are included in the computation of the state equalization factor.
Line 12: Add Lines 10 and 11.
Line 13: Total Farm (A)
- Column 3 - Add Lines 10 and 11. Do not include parcels used for residential, commercial, or industrial purposes in this subcategory.
- Columns 4 through 7 - Add Lines 9 and 12.


## Farm (B)

Line 14: Include parcels assessed under 10-125 (Farmland Assessment Law), classified as farmland, F1/11 and 21.
Line 15: Include parcels assessed under 10-140 (Farmland Assessment Law), classified as farm buildings, F1/11.
Line 16: Add Lines 14 and 16. These amounts are not included in the computation of the state equalization factor.

## Commercial

Line 17 — Developer lots (10-30) - C2/52, 62, 72
Line 18 - Unimproved lot/land - C/50, 60, 70
Line 19 - Lot/land improved - C/50, 60, 70
Line 20 - Improvements only - C/50, 60, 70
Line 21 - Add Lines 17 through 20.

## Industrial

Line 22 — Developer lots - (10-30) - 12/82
Line 23 - Unimproved lot/land - 1/80
Line 24 - Lot/land improved - 1/80
Line 25 - Improvements only - 1/80
Line 26 - Add Lines 22 through 25.

## Other Assessments

Line 27 - Railroad property (locally assessed)
Lines 28 \& 29 - Coal assessments (10-170) - 7100.
These are categorized as undeveloped or developed coal.
Line 30 - Oil leases - 7200
Line 31 - Other minerals
Line 32 - Wind Turbine Land
Line 33 - Wind Turbine (10-605)
Line 34 - Include parcels assessed under 10-420 (Conservation Stewardship Law), classified as 28.
Line 35 - Include parcels assessed under 10-510 (Wooded Acreage Assessment Transition Law), classified as 29.
Line 36 - Add Lines 27 through 35.
Total - All locally assessed
Line 37: Add Lines 6, 13, 16, 21, 26, and 36.

## Part 2

Lines 38 and 39: Follow the instructions on the form.
Form PTAX-260-A must be signed by the county clerk before sending it to the department.

## Notes:

