

## Fiscal Year 2007/2008 Budget Program Description

### ASSESSMENTS

**Department Mission Statement:**

The Office of Assessments strives to administer an accurate, fair, uniform, and timely assessment of all real property in McHenry County in accordance with and as mandated by the Illinois Property Tax Code.

Program Description (By OCA Code)	Customers Served	Mandated Service	Funding Source
<p><b>OCA: 50001 Assessments</b> It is the function of the county Office of Assessments to monitor and direct the countywide valuation of real property for the purpose of real estate taxation. This mandated function includes but is not limited to:</p> <ul style="list-style-type: none"> <li>• Provide assistance and information to the individual township assessors</li> <li>• Monitor all functions for compliance with state statutes and IL Department of Revenue procedures</li> <li>• Apply exemptions and preferential assessments</li> <li>• Analyze sales data and conduct sales ratio studies</li> <li>• Apply equalization factors</li> <li>• Provide notification to taxpayers through mail and publication</li> <li>• Monitor and direct an unbiased appeal process to assure due process</li> <li>• Prepare abstracts and reports for submission to the IL Department of Revenue</li> <li>• Certify assessment roll to County Clerk in manner to facilitate timely tax calculation and billing</li> <li>• Assist Board of Review in defense of decisions when appealed to the Illinois Property Tax Appeal Board</li> <li>• Maintain an accurate county cadastral map system, using recorded documents such as deeds, subdivisions and surveys</li> <li>• Maintain Parcel Identification Numbering system</li> </ul>	<ul style="list-style-type: none"> <li>• Owners and/or agents of the +/- 147,000 parcels in McHenry County</li> <li>• All taxing districts and government agencies in McHenry County</li> <li>• Other County offices</li> </ul>	<p>Illinois Property Tax Code (35 ILCS 200) and minor portions of several other applicable state statutes</p>	<p>General Fund</p>