

What does the Assessor do?

The Assessor had the following basic responsibilities:

- Locate all taxable property in the township.
- Establish a value for all property subject to taxation.
- List the value of all property on the assessment roll.
- Assist taxpayers in applying for exemptions.

Contrary to popular opinion the Assessor:

- Does not compute property tax bills.
- Does not collect property taxes.
- Does not establish property tax laws
- Does not set rules by which property is appraised.



EXEMPTIONS AVAILABLE TO PROPERTY OWNERS and other PROPERTY TAX RELIEF

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Township Government

A township is a political and geographical subdivision of a county and state. Which is a municipal corporation body that can own property, sue and be sued, borrow money and levy taxes in accordance with state statutes? A township's elected officials may act for the electorate in the township's name when conducting business.

Rock Island County is divided into 18 townships. Generally, there are eight officers in each township. Elected terms of four years: Supervisor, Clerk, Assessor, Highway Commissioner, and four Trustees. The annual meeting of township electors is held on the second Tuesday in April.

Townships have many duties and some permissive powers. Services, which are expressly required of all townships, include providing for welfare assistance, building and maintaining rural roads, assessing property and preventing the spread of communicable disease. In addition, townships may establish libraries, medical clinics, museums, community buildings, recreation districts, mental health facilities, cemeteries and youth committees.

Hampton Township is the only township in Illinois that provides a free clinic for township residents open Tuesday 9-11am and 12-4pm, and Wednesday 9-12 noon and 1-4pm for clinic information call (309)755-2944.

Owner Occupied Exemption

(Also known as the General Homestead Exemption)

This exemption lowers the equalized assessed value of your property up to \$5,500.

To qualify for this exemption, you must:

- Own and occupy the property as your principal residence on January 1 of the tax year.

Home Improvement Exemption

This exemption defers for four years any increase in the assessment of your property due to an additions or other improvement to your home for which the Assessor would add value.

- A maximum of \$25,000 of assessed value may be deferred under this program
- The Township Assessor's Office initiated this exemption.
- Limited to single-family Owner Occupied residential properties.

Senior Homestead Exemption

must be renewed annually

This exemption lowers the equalized assessed value of your property up to \$4,000.

To receive this exemption, you must:

- Own and occupy the property as your principal residence.
- Have reached age 65 or older during the tax year.
- Apply for the exemption at the Township Assessor's office. You will need to bring proof of age with you when you apply.

Senior Citizen Assessment Freeze Exemption

must be renewed annually

This exemption freezes the taxable assessment on your property. The exemption may be claimed in addition to the Senior Homestead and Owner Occupied exemptions.

Notes:

To receive this exemption, you must:

- Have owned and occupied the property as your principal residence for two January 1st.
- Be age 65 or older.
- Have a maximum gross household income of \$55,000. This household income includes that of all persons using the property as their principal dwelling place on January 1 of the tax year.
- Complete and return application to:
Supervisor of Assessments
1504 3rd Avenue
Rock Island, IL 61201
(309)558-3660

The staff of the Hampton Township Assessor's office is available to assist you in completing your Senior Homestead and Freeze Exemption applications and renewal forms during regular business hours. You need to bring a copy of your Federal Income Tax return, your Social Security 1099 form, and a photo ID.
No appointment is necessary.

Other Property Tax Relief

Circuit Breaker Grants

This program provides low-income senior citizens and disabled citizens with yearly grants to help pay property taxes. The amount of the grant is determined by a formula that takes into account your property taxes and your total household income.

For more information contact:

Mike Boland
4416 River Drive
Moline, IL 61265
(309)736-3360

Senior Citizen Real Estate Tax Deferral Program

This program is designed to allow senior citizens to defer payment of part or all of the property taxes on their homes. This program functions as a loan, with an annual interest rate of six percent.

For more information contact:

Louise A. Kerr
Rock Island County Treasurer
1504 3rd Avenue
Rock Island, IL 61201
(309)558-3510

*****You may only receive one of the following exemptions*****

Disabled Veteran's Exemption

Under this program, up to \$70,000 of the equalized assessed value of a home that is owned by a qualifying veteran, the veteran's spouse, or unmarried surviving spouse is exempt from property taxes.

To receive this exemption, you must:

- Own and occupy the property as of January 1 of the assessment year.
- Be an Illinois resident who has served as a member of the U.S. Armed Forces on active duty, or state active duty, IL National Guard, or U.S. Reserve Forces and not have received a dishonorable discharge.
- Have at least a 50% service connected disability certified by the U.S. Department of Veteran Affairs.
- Have a total EAV of less than \$250,000 for the primary residence

Returning Veteran's Exemption

Under this program, you will receive a \$5,000 reduction in assessed value in the year in which returning from active duty.

To receive this exemption, you must:

- Own and occupy the property as of January 1 of the year returning.
- Be an Illinois resident who has served as a member of the U.S. Armed Forces, IL National Guard, or U.S. Reserved Forces.
- Must be returning from duty in an armed conflict. (A Veteran who dies is eligible to receive exemption.)

If called back to active duty, the exemption can be received in another year.

Disabled Persons' Homestead Exemption

Under this program you will receive a \$2,000 reduction in assessed value.

To receive this exemption, you must:

- Own and occupy the property as of January 1 of the assessment year.
- Must be disabled or become disabled during the assessment year.

For more information on these exemptions, contact our office. All first time applicants will need to fill out a form, in subsequent years, renewal forms will be mailed out.

Definitions

Below for your convenience, are definitions of several terms which are used frequently in discussing the property tax system.

Ad Valorem- According to value.

Assessed Value- The values placed upon property after multiplying the assessment level by the market value.

Assessment Level- the percentage of full value at which property is assessed as mandated by state law.

Assessor- The government official responsible for establishing the value of property for ad valorem tax purpose.

Board of Review- A panel of three residents of a county, experienced in real estate appraisal, who review complaints filed by individual taxpayers. The Board of Review has specific statutory responsibilities to perform during a designated period of time.

Equalization- the process of providing uniform aggregate assessments between townships and counties (see multiplier).

Equalization Value- The assessed value multiplied by the county and/or state multiplier. This calculation gives the value of the property to which the tax rate is applied.

Extension- this term is used in two different contexts: 1) the process in which the County Clerk determines the tax rate needed to raise the revenue certified to the Clerk by each taxing body in the county; and 2) the actual dollar amount of revenue resulting from the tax rate when it is multiplied by the assessed value of a district.

Improvement- Any structure, addition or other product of labor which is attached, lying upon or within the land that may not be removed without physical stress.

Market Value- the most probable price, estimated in terms of money, which a property would bring in a sale between a willing buyer and seller under arms length conditions.

Mass Appraisal- the process of valuing a universe of property by employing a common reference for date in allowing for statistical testing.

Multiplier- A figure used by county and state officials and applied uniformly to all parcels within a township to "equalize" assessments between townships and counties so that all values reflect the same assessment level.

Permanent Index Number (PIN)- A 10-digit number used to identify property for tax purposes. This number is used in place of lengthy legal descriptions.

Property Tax Appeal Board (P-Tab)- A state level panel of 5 residents, experienced in assessment appeals, who review complaints by property owners who are unsatisfied with decisions rendered by the Board of Review.

Quadrennial Reassessment- The assessment that takes place every four years during which the township assessor must re-value based on the previous three years' sales activities.

Taxing Body- An organization or government body having the statutory right to fund itself through the property tax system. Examples in clued schools, park districts, villages and townships.

Tax Rate- A percentage applied to each taxing body's assessed valuation which will produce the amount of that taxing body's levy or in other words, the levy divided by assessed value equals the tax rate. The tax rate is expressed in terms of 'dollars per \$100 of assessed value'.

Taxing District- The geographic area whose boundaries define the taxing jurisdiction for a group of taxing bodies.

Levy- The amount of money that a taxing body requires to be collected through the property tax system.

Market Value- the most probable price, estimated in terms of money, which a property would bring in a sale between a willing buyer and seller under arms length conditions.