TAX CYCLE

Assessing Authority:
Assessment Process

- Initial Assessment
- Review
- Intra- County Equalization
- Notification(s)
- Appeal(s)
- Inter-County Equalization
- Transmittal

Taxing Authority:
Budget Process

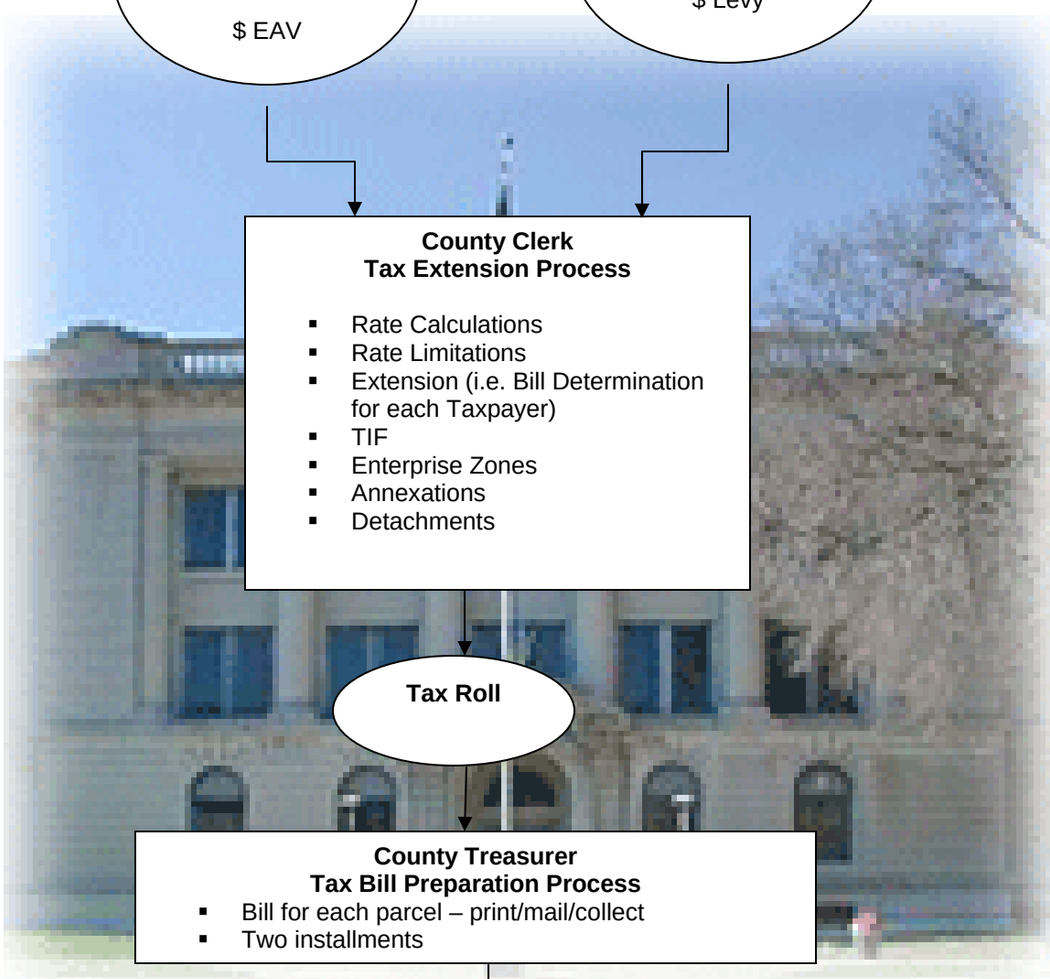
- Budget Preparation
- Truth in Taxation Notice
- Hearings
- Formal Adoption
  1. Appropriation Ordinance
  2. Tax Levy Ordinance

Final Assessment Books

$ EAV

Certified Copy of Levy Ordinance

$ Levy



County Clerk
Tax Extension Process

- Rate Calculations
- Rate Limitations
- Extension (i.e. Bill Determination for each Taxpayer)
- TIF
- Enterprise Zones
- Annexations
- Detachments

Tax Roll

County Treasurer
Tax Bill Preparation Process

- Bill for each parcel – print/mail/collect
- Two installments

Tax Bills

County Treasurer:
Collection

- Collect each installment
- Update Tax Roll
- Distribute Cash to LTD's

Delinquencies

- Mail Delinquent Notices
- File Application for Judgment
- Conduct Tax Sale
- Conduct Scavenger Sale
- Distribute Cash to LTD's

Cash to LTD's

July/Sept/Nov