

To: **Edgar County Tax Assessor**

July 10, 2012

From: **John Kraft**
7060 IL HWY 1
Paris, IL. 61944

Subject: Property commonly known as the "Farmland belonging to the Edgar County Cemetery Association" and in particular, **Parcel Number: 09-13-36-200-024**

1. The property is owned by the Edgar County Cemetery Association and is leased out as farmland.
2. The property has not been tax exempt for several years.
3. When referring to exempt property that is leased, 35 ILCS 200/9-195 states in part ... "Taxes on that property shall be collected in the same manner as on property that is not exempt"...
4. According to the Illinois Property Tax Code, this property is currently considered "Omitted Property" and shall be treated as such.
5. In 35 ILCS 200/9-265, If any property is omitted in the assessment of any year or years, not to exceed the current assessment year and 3 prior years... the property, when discovered, shall be listed and assessed by the board of review... The arrearages of taxes which might have been assessed, with 10% interest thereon for each year or portion thereof from 2 years after the time the first correct tax bill ought to have been received, shall be charged against the property by the county clerk.
6. Boards of review: (35 ILCS 200/16-50)
Sec. 16-50. Omitted property. The Board of review shall assess all omitted property as provided in Sections 9-265 and 9-270. An assessment of omitted property by the board of review in the manner provided in this Code shall not be subject to review by any succeeding board.
7. Please consider this letter as a notice that I am submitting to you, with the information that you have now "discovered" omitted property and I request that this property be immediately listed and assessed by the board of review as outlined in 35 ILCS 200/9-265.
8. You may also consider this letter as a complaint of under assessed property, which the board shall review and correct in accordance with (35 ILCS 200/16-55).

Thanks for your consideration,
John Kraft

