Understanding the Property Tax Process

Budget & Tax Levy Cycle Process

**Taxing District**
- *Prepares tentative budget*
- Publishes notices and conducts public hearings.
- Approves budget ordinance.
- Publishes tax levy request and holds public hearings.
- Certifies tax levy to County Clerk in December.

*There are approx. 150 independent taxing districts (government entities) in Winnebago County, including schools, municipalities, Winnebago County Government, libraries and many others.

Assessment Valuation & Tax Bill Process

**Township Assessor**
- Determines value estimate for your property.

**Supervisor of Assessments Office**
- Applies township equalization factor to assessor values.
- Mail notices.

**Board of Review**
- Holds assessment appeal hearings.

**County Clerk**
- Applies state equalization factor. Calculates tax rate based upon budget and levy requests.

**County Treasurer**
- Mails tax bills and collects tax revenues for all taxing districts in the county.

**This office is a taxpayer’s best resource for information on the assessed valuation of a property.**