

Presented to the
Faculty of the Graduate School
Western Illinois University

MAP HJ 3241 ,L38 1982 c,3

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ABSTRACT

One aspect of governmental control over privately owned property is the power of taxation. It is a primary source of revenue for the operation of local governments

base value of real property is the first step in the implementation of a tax system. Since 1970 the process of assessment of farmland in Illinois has undergone several

