Table 8 -- 1991

Average Tax Rates, 1987 -- 1991

County	1991							1990							Total Rate		
	Total	Residential	Farm	Commercial	Industrial	Railroad	Mineral	Total	Residential	Farm	Commercial	Industrial	Railroad	Mineral	1989	1988	1987
Statewide	8.18	8.16	6.94	8.68	7.68	8.69	7.14	8.22	8.18	6.78	8.88	7.64	8.88	6.97	8.25	8.29	7.96
Cook County	9.40	9.53	8.92	9.38	9.15	9.54	---	9.42	9.45	8.84	9.54	9.10	9.96	---	9.55	9.73	9.29
Collar Counties	6.97	7.05	6.73	7.16	6.12	7.21	7.09	7.08	7.22	6.96	7.28	5.90	7.26	---	7.21	7.26	7.22
Rest of State	7.19	7.74	6.95	7.42	5.24	7.70	7.15	7.19	7.61	6.76	7.87	5.50	7.64	6.97	6.96	6.79	6.48
Adams	6.84	6.94	6.12	7.28 (1	6.20	6.73	---	6.61	6.77	5.84	7.07 (1	5.97	6.10	---	6.28	6.24	5.88
Alexander	8.68	8.49	6.83	9.21	10.25	7.78	6.44	8.42	8.35	6.90	8.95	9.77	7.70	6.11	7.78	8.24	8.09
Bond	7.96	8.27	7.46	8.49	8.42	7.62	7.40	7.71	8.03	7.22	8.27	8.21	7.35	7.16	7.52	7.18	6.58
Boone	7.48	7.45	6.97	8.04 (1	7.98	6.90	---	7.43	7.37	6.93	8.02 (1	8.01	6.96	---	7.30	7.37	6.53
Brown	8.21	9.00	7.79	8.36	---	8.26	7.71	7.95	8.79	7.52	8.15	---	7.95	7.40	7.60	7.19	6.62
Bureau	8.07	8.64	7.48	8.57	8.39	7.90	7.45	7.99	8.63	7.39	8.61	8.32	7.76	7.18	7.94	7.71	6.96
Calhoun	7.58	7.60	7.58	7.50	---	---	8.31	7.47	7.52	7.41	7.42	---	---	8.10	7.24	6.94	6.29
Carroll	7.34	7.37	7.04	8.17	7.91	7.51	---	7.09	7.28	6.64	7.98	7.52	7.43	---	7.14	6.64	6.36
Cass	8.32	8.77	7.46	9.28 (1	---	8.22	---	8.13	8.69	7.24	9.14 (1	---	8.01	---	7.87	7.40	7.08
Champaign	7.19	7.18	6.45	7.62 (1	6.29	6.57	---	6.99	7.03	6.17	7.41 (1	5.99	6.44	---	6.72	6.70	6.60
Christian	7.61	8.29	6.98	8.60	6.58	7.15	6.92	7.36	8.13	6.76	8.53	6.08	6.89	6.73	7.06	6.62	6.16
Clark	7.44	7.42	7.49	7.40	7.59	7.28	7.03	7.29	7.27	7.34	7.22	7.47	7.01	7.11	7.06	6.68	6.46
Clay	8.79	9.29	8.03	9.43	11.59	8.46	7.69	8.43	8.96	7.72	9.01	10.97	8.10	7.44	8.20	7.22	7.08
Clinton	6.19	6.22	5.76	6.85 (1	5.76	6.23	5.82	6.06	6.13	5.63	6.64 (1	5.61	6.21	5.66	5.90	5.95	5.69
Coles	7.97	8.26	6.88	8.57 (1	7.82	7.67	7.41	7.73	8.03	6.73	8.30 (1	7.60	7.48	7.31	7.65	7.45	6.72
Cook	9.40	9.53	8.92	9.38 (1*	9.15	9.54	---	9.42	9.45	8.84	9.54 (1*	9.10	9.96	---	9.55	9.73	9.29
Crawford	5.98	6.42	6.40	6.49	5.51	6.35	6.21	6.15	6.57	6.51	6.67	5.62	6.51	6.59	5.99	5.89	5.64
Cumberland	7.62	7.94	7.30	8.03	8.59	7.24	7.15	7.83	8.21	7.47	8.30	8.90	7.43	7.24	7.57	7.32	7.05
Dekalb	7.97	8.04	7.18	8.36 (1	8.36	7.19	---	8.08	8.17	7.30	8.50 (1	8.48	7.25	---	7.95	7.85	7.74
Dewitt	3.11	6.10	5.75	6.21 (1	2.61	5.30	7.81	2.77	5.77	5.09	5.83 (1	2.33	4.94	6.12	2.41	2.03	1.99
Douglas	6.73	7.14	6.37	7.09 (1	6.45	6.52	6.38	6.78	7.26	6.40	7.16 (1	6.51	6.70	6.45	6.64	6.38	5.77
Dupage	6.87	6.90	7.15	6.71 (1	7.01	6.94	---	6.99	7.03	7.34	6.80 (1	7.30	6.95	---	7.13	7.37	7.25
Edgar	7.02	7.83	6.44	8.30	8.00	6.97	6.41	6.65	7.52	6.07	7.94	7.75	6.66	6.01	6.41	6.05	5.68
Edwards	8.06	8.69	7.37	8.67	8.47	7.70	7.35	7.92	8.60	7.27	8.56	8.39	7.50	7.16	7.83	7.56	7.22
Effingham	6.56	6.48	6.10	6.98 (1	6.92	6.13	6.30	6.27	6.18	5.99	6.61 (1	6.54	6.00	6.20	6.24	5.98	5.50
Fayette	7.55	7.66	7.31	7.94	7.70	7.63	7.34	7.45	7.59	7.18	7.90	7.66	7.70	7.21	7.27	6.74	6.28
Ford	8.94	9.38	8.53	9.50 (1	8.83	8.87	---	8.69	9.13	8.29	9.26 (1	8.62	8.75	---	8.00	7.46	7.23
Franklin	9.60	10.16	8.74	10.52	8.15	9.06	8.93	9.46	10.06	8.62	10.36	8.16	8.92	8.67	9.05	8.65	8.35
Fulton	8.44	8.99	8.07	9.00 (1	6.84	8.61	8.47	8.18	8.80	7.78	8.74 (1	6.53	8.29	8.15	8.09	8.02	7.29
Gallatin	8.31	8.51	8.15	8.58	8.43	6.41	8.23	8.14	8.24	8.04	8.30	8.24	6.37	8.13	8.11	7.48	7.27
Greene	6.53	7.24	6.14	7.05	6.07	6.79	---	6.22	6.94	5.85	6.78	5.76	6.53	---	6.09	5.86	5.48
Grundy	4.81	5.66	5.72	6.47 (1	4.24	5.45	4.22	5.06	5.81	5.74	6.53 (1	4.51	5.66	4.66	4.75	4.57	4.31
Hamilton	7.59	8.34	7.16	8.78	7.07	7.36	7.12	7.06	7.75	6.72	8.14	6.53	6.85	6.72	6.87	6.62	6.49
Hancock	7.71	8.13	7.28	8.28	6.97	7.94	---	7.53	8.06	6.98	8.35	6.87	7.70	---	7.23	6.95	6.78
Hardin	5.84	5.91	5.58	6.09	5.91	---	5.60	5.87	5.93	5.63	6.09	5.93	---	5.65	5.67	5.73	5.70
Henderson	7.13	7.55	6.87	7.40	---	7.31	---	7.06	7.45	6.84	7.32	---	7.22	---	6.08	5.99	5.64
Henry	7.93	8.09	7.21	8.62 (1	8.43	7.78	---	7.68	7.86	7.03	8.31 (1	8.18	7.42	---	7.53	7.23	6.59
Iroquois	8.25	8.58	7.81	8.93 (1	8.91	8.17	---	7.97	8.46	7.48	8.73 (1	8.64	7.92	---	7.52	7.15	6.94
Jackson	9.44	9.35	8.02	10.14	8.30	8.43	8.49	9.35	9.22	7.91	10.07	8.71	8.39	8.00	9.04	8.98	8.20
Jasper	5.32	6.08	5.84	6.39	4.78	5.91	5.71	5.37	6.11	5.85	6.50	4.87	5.94	5.61	5.22	5.16	5.05
Jefferson	7.54	7.67	6.84	8.33	6.94	6.89	6.38	7.31	7.39	6.80	7.99	6.88	6.84	6.33	7.07	6.95	6.76
Jersey	6.44	6.52	6.10	6.74	6.17	6.18	---	6.47	6.58	6.06	6.86	6.21	7.25	---	6.44	6.51	6.31
JoDaviess	6.33	6.24	6.13	7.00 (1	---	6.66	---	6.44	6.31	6.37	7.07 (1	---	6.54	---	6.32	6.43	6.44
Johnson	7.13	7.09	7.06	7.78	---	6.95	---	7.14	7.09	7.05	7.92	---	6.85	---	6.99	6.77	6.65
Kane	7.31	7.27	6.59	7.55 (1	7.48	7.12	---	7.57	7.52	6.95	7.85 (1	7.74	7.52	---	7.65	7.43	7.43
Kankakee	8.26	8.30	6.67	9.02 (1	8.41	7.33	---	7.75	7.84	6.01	8.70 (1	7.85	6.54	---	7.50	7.44	7.13
Kendall	6.70	6.74	6.26	6.87	6.87	6.33	---	6.73	6.78	6.24	6.91	6.97	6.31	---	6.69	6.55	6.24
Knox	7.67	7.85	7.04	8.01 (1	7.65	7.57	---	7.48	7.71	6.82	7.84 (1	7.50	7.36	---	7.29	7.13	6.65
Lake	6.91	6.75	6.73	7.34 (1	7.84	7.40	---	7.10	6.94	6.89	7.53 (1	8.08	7.62	---	7.17	7.40	7.49
LaSalle	5.02	7.24	6.40	3.15 (1	7.26	6.95	6.30	5.99	7.31	6.42	7.29 (1	4.17	7.02	6.09	5.74	5.23	5.02
Lawrence	7.82	8.12	7.38	8.47 (1	7.38	7.52	7.48	7.59	7.93	7.14	8.23 (1	7.25	7.31	7.17	7.42	6.64	6.44
Lee	7.99	8.31	7.22	8.78 (1	8.05	7.68	---	7.69	8.16	6.90	8.39 (1	7.58	7.29	---	7.48	7.26	6.67
Livingston	8.19	8.42	7.82	8.56 (1	8.68	7.65	---	7.67	7.93	7.35	7.93 (1	8.15	7.46	---	7.31	7.23	6.93
Logan	8.23	8.81	7.51	8.80	8.58	7.61	7.27	8.08	8.74	7.39	8.54	8.55	7.56	7.28	7.78	6.97	6.47
McDonough	9.56	10.24	8.41	10.56	10.85	8.84	8.92	9.17	9.95	8.00	10.24	10.54	8.45	8.29	8.82	8.71	8.04
McHenry	7.46	7.39	6.80	7.94 (1	7.81	7.33	7.09	7.71	7.65	7.06	8.20 (1	8.03	7.58	---	7.80	7.85	7.69
McLean	7.27	7.28	6.90	7.42 (1	7.44	6.88	---	7.07	7.14	6.65	7.31 (1	6.79	6.70	---	6.84	6.78	6.74
Macon	7.85	8.03	7.08	7.82 (1	7.80	7.91	6.69	7.65	7.84	6.75	7.66 (1	7.67	7.84	6.53	7.66	7.51	6.72
Macoupin	7.61	7.81	7.12	8.02	7.08	7.38	7.22	7.52	7.75	7.01	7.96	7.05	7.37	7.13	7.11	6.81	6.62
Madison	7.13	6.96	6.29	7.36 (1	7.69	7.35	6.41	7.09	6.91	6.22	7.30 (1	7.71	7.29	6.33	6.98	6.90	6.75
Marion	8.95	9.08	8.21	9.44 (1	8.91	8.56	8.23	8.48	8.62	7.82	8.91 (1	8.33	8.16	7.77	8.25	8.21	8.03
Marshall	7.53	7.87	7.31	7.94	6.61	7.51	6.85	7.52	7.91	7.33	7.84	6.31	7.55	6.97	7.05	6.62	6.21
Mason	8.59	8.71	7.92	9.71 (1	8.75	8.03	---	8.67	8.92	7.88	9.88 (1	8.77	8.33	---	8.63	8.41	7.69
Massac	7.71	8.35	7.25	8.96	7.07	7.37	---	7.19	7.81	6.73	8.42	6.67	6.93	---	6.94	6.54	5.84
Menard	6.95	7.03	6.82	7.30	6.66	6.93	---	6.32	6.36	6.24	6.65	6.39	6.25	---	6.26	6.35	6.18
Mercer	7.65	7.96	7.35	8.16 (1	---	---	---	7.43	7.79	7.14	7.94 (1	---	7.86	---	7.26	7.02	6.44
Monroe	6.06	6.06	5.89	6.20	6.26	6.42	---	5.83	5.83	5.62	6.06	6.02	6.42	---	5.62	5.77	5.57
Montgomery	7.13	7.70	7.07	7.72	5.99	6.88	7.15	7.05	7.64	6.86	7.69	6.06	6.88	7.00	6.90	6.48	6.27
Morgan	6.50	6.74	6.15	6.86	5.96	6.28	---	6.24	6.53	5.95	6.67	5.48	6.11	---	6.08	6.05	5.76
Moultrie	7.82	8.31	7.45	8.33 (1	7.24	7.43	8.50	7.57	8.04	7.27	8.03 (1	6.16	7.26	8.43	7.45	7.11	6.55
Ogle	3.67	6.53	6.22	7.22	2.79	6.84	---	5.34	6.93	6.41	7.46	4.48	7.04	---	4.96	5.13	4.75
Peoria	8.56	8.59	6.82	9.08 (1	8.10	7.54	7.10	8.89	8.95	6.62	9.61 (1	8.24	7.47	6.78	8.40	8.58	8.33
Perry	6.63	6.76	6.43	6.84	6.22	6.52	6.38	6.43	6.57	6.22	6.66	5.96	6.39	6.12	6.22	6.22	5.85
Piatt	6.23	6.04	6.43	6.08	5.07	6.59	7.21	5.77	5.58	5.95	5.62	4.77	5.89	7.05	5.61	5.42	5.26
Pike	7.44	8.08	7.27	7.69	6.88	7.10	---	7.01	7.68	6.84	7.30	6.40	6.50	---	6.80	6.63	6.37
Pope	6.20	6.44	6.07	6.07	---	6.06	5.99	6.14	6.30	6.06	6.06	---	6.04	5.98	6.37	6.33	6.09
Pulaski	7.55	7.65	7.30	7.80	7.97	7.43	---	7.46	7.57	7.18	7.71	7.90	7.33	---	7.73	7.26	7.17
Putnam	6.32	6.58	6.29	6.38	5.84	6.30	6.27	5.83	6.15	5.84	5.87	5.30	5.87	5.77	5.88	5.70	5.19
Randolph	6.17	6.65	5.86	6.96 (1	5.22	6.08	6.91	6.02	6.52	5.72	6.79 (1	5.03	5.94	7.07	5.49	5.60	5.33
Richland	7.35	7.63	6.62	7.86	6.45	6.91	6.63	6.91	7.15	6.20	7.44	6.07	6.47	6.28	7.08	7.16	6.52
Rock Island	8.68	8.90	6.68	9.02 (1	7.58	8.41	---	8.51	8.68	6.42	8.85 (1	7.71	8.34	---	8.48	8.15	7.54
St. Clair	7.68	7.44	6.24	7.28 (1	12.94	12.55	6.14	7.49	7.30	5.99	7.11 (1	11.79	13.87	5.82	7.39	7.24	7.12
Saline	8.44	8.97	7.54	9.71 (1	6.53	7.84	7.10	7.66	8.17	6.79	8.75 (1	5.96	7.18	6.45	7.11	6.91	6.62
Sangamon	7.10	7.12	6.47	7.27 (1	7.01	6.81	6.14	6.92	6.94	6.32	7.12 (1	6.81	6.70	6.11	6.92	6.76	6.58
Schuyler	7.97	7.81	8.13	7.76	7.97	8.20	8.38	7.75	7.61	7.89	7.56	7.75	7.99	8.27	7.51	7.28	6.75
Scott	6.92	7.26	6.73	7.32	6.80	6.88	---	6.63	6.86	6.48	6.90	6.63	6.74	---	6.44	6.75	6.16
Shelby	8.32	8.58	7.96	8.82	9.07	7.97	8.61	7.95	8.18	7.68	8.23	8.70	7.47	8.63	7.83	7.27	6.90
Stark	7.72	9.24	7.16	9.30	7.87	7.75	---	7.60	9.29	7.06	9.29	7.81	8.03	---	7.21	7.16	6.83
Stephenson	8.19	8.30	7.59	8.57 (1	8.23	8.31	---	8.00	8.13	7.46	8.35	8.03	7.93	---	7.87	6.93	6.58
Tazewell	8.15	8.20	6.68	8.73 (1	8.36	7.96	---	8.22	8.28	6.72	8.86 (1	8.50	8.23	---	8.15	8.00	7.70
Union	7.92	8.13	7.40	8.23	8.24	7.43	---	7.93	8.09	7.47	8.21	8.29	7.68	---	7.88	7.87	7.83
Vermillion	8.14	8.26	7.47	8.54 (1	8.23	7.79	7.97	7.42	7.50	7.18	7.58 (1	7.31	7.21	7.69	7.35	7.08	6.85
Wabash	6.79	6.99	6.27	7.17	6.61	6.58	6.23	6.49	6.66	6.10	6.77	6.28	6.21	6.04	6.70	6.63	6.42
Warren	7.55	8.84	6.69	8.91	9.65	7.32	---	7.24	8.63	6.50	8.21	9.01	7.19	---	6.97	6.64	6.23
Washington	7.88	7.96	7.72	7.98	8.68	8.21	7.53	7.80	7.87	7.55	7.90	8.85	8.11	7.35	7.75	7.62	6.93
Wayne	7.86	8.22	7.41	8.42	8.60	7.43	7.57	7.67	8.18	7.08	8.48	8.72	7.19	7.12	7.48	7.09	6.87
White	7.53	8.26	6.86	8.48	7.04	7.25	6.74	7.42	8.17	6.75	8.34	6.96	7.15	6.60	7.08	6.59	6.25
Whiteside	7.85	7.99	7.13	8.38	7.70	6.93	7.01	7.89	8.04	7.19	8.38	7.74	7.01	7.32	7.79	7.69	7.47
Will	6.86	7.95	6.80	8.64 (1	4.23	7.50	7.04	6.63	8.08	6.93	8.69 (1	3.75	7.26	---	6.87	6.33	6.33
Williamson	6.12	6.26	6.04	6.01 (1	5.61	6.07	6.50	6.08	6.21	5.96	5.98 (1	5.53	5.98	6.39	5.98	5.63	5.39
Winnebago	9.15	9.04	7.08	9.69 (1	9.45	8.72	---	8.67	8.57	6.96	9.11 (1	8.96	8.30	---	8.27	8.29	7.94
Woodford	7.38	7.65	6.87	7.69	7.40	7.10	---	7.24	7.58	6.72	7.54	7.29	7.00	---	7.04	6.63	6.30

(* Includes enterprise zone abatements.
(1 Includes tax increment financing.