

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 10-505 as follows:

(35 ILCS 200/10-505)

Sec. 10-505. Wooded acreage defined. For the purposes of this Division 17, "wooded acreage" means any parcel of unimproved real property that:

(1) can be defined as "woodlands" ~~"wooded acreage"~~ by the United States Department of the Interior ~~Labor~~ Bureau of Land Management;

(2) is at least 5 contiguous acres;

(3) does not qualify as cropland, permanent pasture, other farmland, or wasteland under Section 10-125 of this Code;

(4) is not managed under a forestry management plan and considered to be other farmland under Section 10-150 of this Code;

(5) does not qualify for another preferential assessment under this Code; and

(6) is owned by the taxpayer on October 1, 2007.

This amendatory Act of the 100th General Assembly is

Public Act 100-0379

HB2813 Enrolled

LRB100 08050 HLH 18135 b

intended as a clarification and is not a new enactment.

(Source: P.A. 95-633, eff. 10-1-07.)

Section 99. Effective date. This Act takes effect upon becoming law.