

HB5445



100TH GENERAL ASSEMBLY

State of Illinois

2017 and 2018

HB5445

by Rep. Sheri Jesiel

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-350

Amends the Property Tax Code. Removes a requirement that a fraternal organization must prohibit the use of alcohol on the property to be eligible for the fraternal organization assessment freeze. Effective immediately.

LRB100 18552 HLH 33770 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

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

4 Section 5. The Property Tax Code is amended by changing
5 Section 10-350 as follows:

6 (35 ILCS 200/10-350)

7 Sec. 10-350. Fraternal organization assessment freeze.

8 (a) For the taxable year 2001 and thereafter, the assessed
9 value of real property owned and used by a fraternal
10 organization chartered by the State of Illinois prior to 1900,
11 or its subordinate organization or entity, (i) that prohibits
12 gambling ~~and the use of alcohol~~ on the property, (ii) that is
13 an exempt entity under Section 501(c)(10) of the Internal
14 Revenue Code, and (iii) whose members provide, directly or
15 indirectly, financial support for charitable works, which may
16 include medical care, drug rehabilitation, or education, shall
17 be established by the chief county assessment officer as
18 follows:

19 (1) if the property meets the qualifications set forth
20 in this Section on January 1, 2001 and on January 1 of each
21 subsequent assessment year, for assessment year 2001 and
22 each subsequent assessment year, the final assessed value
23 of the property shall be 15% of the final assessed value of

1 the property for the assessment year 2000; or

2 (2) if the property first meets the qualifications set
3 forth in this Section on January 1 of any assessment year
4 after assessment year 2001 and on January 1 of each
5 subsequent assessment year, for that first assessment year
6 and each subsequent assessment year, the final assessed
7 value shall be 15% of the final assessed value of the
8 property for the assessment year in which the property
9 first meets the qualifications set forth in this Section.

10 If, in any year, additions or improvements are made to
11 property subject to assessment under this Section and the
12 additions or improvements would increase the assessed value of
13 the property, then 15% of the final assessed value of the
14 additions or improvements shall be added to the final assessed
15 value of the property for the year in which the additions or
16 improvements are completed and for all subsequent years that
17 the property is eligible for assessment under this Section.

18 (b) For purposes of this Section, "final assessed value"
19 means the assessed value after final board of review action.

20 (c) Fraternal organizations whose property is assessed
21 under this Section must annually submit an application to the
22 chief county assessment officer on or before (i) January 31 of
23 the assessment year in counties with a population of 3,000,000
24 or more and (ii) December 31 of the assessment year in all
25 other counties. The initial application must contain the
26 information required by the Department of Revenue, which shall

1 prepare the form, including:

2 (1) a copy of the organization's charter from the State
3 of Illinois, if applicable;

4 (2) the location or legal description of the property
5 on which is located the principal building for the
6 organization, including the PIN number, if available;

7 (3) a written instrument evidencing that the
8 organization is the record owner or has a legal or
9 equitable interest in the property;

10 (4) an affidavit that the organization is liable for
11 paying the real property taxes on the property; and

12 (5) the signature of the organization's chief
13 presiding officer.

14 Subsequent applications shall include any changes in the
15 initial application and shall affirm the ownership, use, and
16 liability for taxes for the year in which it is submitted. All
17 applications shall be notarized.

18 (d) This Section does not apply to parcels exempt from
19 property taxes under this Code.

20 (Source: P.A. 91-834, eff. 1-1-01.)

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