



93RD GENERAL ASSEMBLY

State of Illinois

2003 and 2004

Introduced 02/04/04, by Julie Hamos

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-155

Amends the Property Tax Code. Provides that certain property valued as open space land must provide public access for educational, pleasure, and recreational purposes.

LRB093 19049 SJM 44784 b

1 AN ACT concerning taxes.

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 10-155 as follows:

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation. In all counties,
8 in addition to valuation as otherwise permitted by law, land
9 which is used for open space purposes and has been so used for
10 the 3 years immediately preceding the year in which the
11 assessment is made, upon application under Section 10-160,
12 shall be valued on the basis of its fair cash value, estimated
13 at the price it would bring at a fair, voluntary sale for use
14 by the buyer for open space purposes.

15 Land is considered used for open space purposes if it is:

16 (1) more than 10 acres in area and conserves landscaped
17 areas by being used as a public or private golf course; or

18 (2) is more than 10 acres in area, provides a regular
19 opportunity for public access to the property for educational,
20 pleasure, and recreational purposes, and:

21 (a) is actually and exclusively used for maintaining or
22 enhancing natural or scenic resources,

23 (b) protects air or streams or water supplies,

24 (c) promotes conservation of soil, wetlands, beaches,
25 or marshes, including ground cover or planted perennial
26 grasses, trees and shrubs and other natural perennial
27 growth, and including any body of water, whether man-made
28 or natural,

29 (d) conserves landscaped areas, ~~such as public or~~
30 ~~private golf courses,~~

31 (e) enhances the value to the public of abutting or
32 neighboring parks, forests, wildlife preserves, nature

1 reservations, sanctuaries, or other open spaces, or

2 (f) preserves historic sites.

3 Land is not considered used for open space purposes if it
4 is used primarily for residential purposes.

5 (Source: P.A. 88-455; 89-137, eff. 1-1-96.)