

HJ0095

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LRB094 19522 BDD 55601 r

## HOUSE JOINT RESOLUTION

WHEREAS, Due to the complexity of the Property Tax Code, 2 there is a wide disparity in the methods by which county and 3 4 township assessment officials have assessed wooded land in the 5 State; and

WHEREAS, This is a pressing problem requiring the urgent 6 7 attention of the General Assembly, the Governor, and other 8 State and local officials; therefore, be it

9 RESOLVED, ΒY THE HOUSE OF REPRESENTATIVES OF THE NINETY-FOURTH GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE 10 SENATE CONCURRING HEREIN, that the Wooded Land Assessment Task 11 Force is created concerning the assessment of wooded land and 12 13 property under forestry management programs; and be it further

RESOLVED, That the task force shall consist of 12 voting 14 15 members as follows:

16 (1) 4 members of the General Assembly appointed, one each, by the President of the Senate, the Minority Leader 17 of the Senate, the Speaker of the House of Representatives, 18 19 and the Minority Leader of the House of Representatives;

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(2) one member appointed by the Governor;

(3) the Director of Revenue or his or her designee, who 21 shall serve as chair of the task force; 22

23 (4) the Director of Natural Resources or his or her 24 designee;

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(5) the Director of Agriculture or his or her designee;

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(6) one member appointed by the University of Illinois; 27 (7) one member appointed by Southern Illinois 28 University;

(6) one member, appointed by the Governor, who serves 29 30 or has served as a county or township assessment official; 31 and

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(7) one member, appointed by the Governor, who has

HJ0095 -2- LRB094 19522 BDD 55601 r 1 knowledge of farming and agricultural practices; and be it 2 further

3 RESOLVED, That the Department of Revenue shall provide 4 staff and administrative support services to the task force; 5 and be it further

6 RESOLVED, That task force members shall serve without 7 compensation, but may be reimbursed for their reasonable travel 8 expenses from funds available for that purpose; and be it 9 further

10 RESOLVED, That the task force shall gather information and 11 make recommendations to the Governor and to the General 12 Assembly regarding procedures and policies for: (1) the 13 assessment of wooded land; and (ii) the assessment of property 14 under a certified forestry management program under Section 15 10-50 of the Property Tax Code; and be it further

16 RESOLVED, That the task force must submit a report to the 17 Governor and the General Assembly by December 31, 2006 18 concerning its findings and recommendations; and be it further

19 RESOLVED, That if, during the 2005 taxable year, any parcel 20 of wooded land was valued based upon its productivity index 21 equalized assessed value as cropland, then we urge the 22 Department of Revenue to accept any similar valuation of that 23 wooded land for the 2006 and 2007 taxable years; and be it 24 further

25 RESOLVED, That, for the purpose of this Resolution, "wooded 26 land" means any parcel of unimproved real property that: (i) 27 does not qualify as cropland, permanent pasture, other 28 farmland, or wasteland under Section 10-125 of the Property Tax 29 Code; and (ii) is not managed under a forestry management plan 30 and considered to be other farmland under Section 10-150 of the HJ0095 -3- LRB094 19522 BDD 55601 r Property Tax Code; and be it further

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2 RESOLVED, That a copy of this Resolution be delivered to 3 the Governor, the Director of Revenue, the Director of Natural 4 Resources, the Director of Agriculture, the President of the 5 University of Illinois, and the President of Southern Illinois 6 University.