



Sen. John M. Sullivan

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1 AMENDMENT TO SENATE BILL 17

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 17 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding  
5 Division 16 to Article 10 as follows:

6 (35 ILCS 200/Art. 10 Div. 16 heading new)

7 DIVISION 16. CONSERVATION STEWARDSHIP LAW

8 (35 ILCS 200/10-400 new)

9 Sec. 10-400. Short title; findings and policy.

10 (a) This Division may be cited as the Conservation  
11 Stewardship Law.

12 (b) The General Assembly finds that it is in the best  
13 interest of this State to maintain, preserve, conserve, and  
14 manage unimproved land to assure the protection of these  
15 limited and unique environmental resources for the economic and

1 social well-being of the State and its citizens.

2 The General Assembly further finds that, to maximize  
3 voluntary taxpayer participation in conservation programs,  
4 conservation should be recognized as a legitimate land use and  
5 taxpayers should have a full range of incentive programs from  
6 which to choose.

7 Therefore, the General Assembly declares that it is in the  
8 public interest to prevent the forced conversion of unimproved  
9 land to more intensive uses as a result of economic pressures  
10 caused by the property tax system at values incompatible with  
11 their preservation and management as unimproved land, and that  
12 a program should be designed to permit the continued  
13 availability of this land for these purposes.

14 The General Assembly further declares that the following  
15 provisions are intended to allow for the conservation,  
16 management, and assessment of unimproved land generally  
17 suitable for the perpetual growth and preservation of such land  
18 in this State.

19 (35 ILCS 200/10-405 new)

20 Sec. 10-405. Definitions. As used in this Division:

21 "Unimproved land" means woodlands, prairie, wetlands, or  
22 other vacant and undeveloped land that is not used for any  
23 residential or commercial purpose that materially disturbs the  
24 land.

25 "Conservation management plan" means a plan approved by the

1 Department of Natural Resources that specifies conservation  
2 and management practices, including uses that will be conducted  
3 to preserve and restore unimproved land.

4 "Managed land" means unimproved land of 5 acres or more  
5 that is subject to a conservation management plan.

6 (35 ILCS 200/10-410 new)

7 Sec. 10-410. Conservation management plan; rules. The  
8 Department of Natural Resources shall adopt rules specifying  
9 the form and content of a conservation management plan  
10 sufficient for managed land to be valued under this Division.  
11 The rules adopted under this Section must require a description  
12 of the managed land and must specify the conservation and  
13 management practices that are appropriate to preserve and  
14 maintain unimproved land in this State and any other  
15 conservation practices.

16 (35 ILCS 200/10-415 new)

17 Sec. 10-415. Plan submission and review; approval.

18 (a) A taxpayer requesting special valuation of unimproved  
19 land under this Division must first submit a conservation  
20 management plan for that land to the Department of Natural  
21 Resources for review. The Department of Natural Resources shall  
22 review each submitted plan for compliance with the standards  
23 and criteria set forth in its rules.

24 (b) Upon approval, the Department of Natural Resources

1 shall issue to the taxpayer a written declaration that the land  
2 is subject to a conservation management plan approved by the  
3 Department of Natural Resources.

4 (c) The Department of Natural Resources shall reapprove the  
5 plan every 10 years and revise it when necessary or  
6 appropriate.

7 (d) If a plan is not approved, then the Department of  
8 Natural Resources shall state the reasons for the denial and  
9 provide the taxpayer an opportunity to amend the plan to  
10 conform to the requirements of this Division. If the  
11 application is denied a second time, the taxpayer may appeal  
12 the decision to an independent 3-member panel to be established  
13 within the Department of Natural Resources.

14 (e) The submission of an application for a conservation  
15 management plan under this Section or of a forestry management  
16 plan under Section 10-150 shall be treated as compliance with  
17 the requirements of that plan until the Department of Natural  
18 Resources can review the application. The Department of Natural  
19 Resources shall certify, to the Department, these applications  
20 as being approved plans for the purpose of this Division.

21 (35 ILCS 200/10-420 new)

22 Sec. 10-420. Special valuation of managed land;  
23 exceptions.

24 (a) In all counties, except for Cook County, beginning with  
25 assessments made in 2008 and thereafter, managed land for which

1 an application has been approved under Section 10-415 that  
2 contains 5 or more contiguous acres is valued at 5% of its fair  
3 cash value.

4 (b) The special valuation under this Section does not apply  
5 to (i) any land that has been assessed as farmland under  
6 Sections 10-110 through 10-145, (ii) land valued under Section  
7 10-152 or 10-153, (iii) land valued as open space under Section  
8 10-155, or (iv) land certified under Section 10-167.

9 (35 ILCS 200/10-425 new)

10 Sec. 10-425. Certification.

11 (a) The Department of Natural Resources shall certify to  
12 the Department a list of applications approved under Section  
13 10-415. This list must contain the following information for  
14 each approved application:

15 (1) the name and address of the taxpayer;

16 (2) the county in which the land is located;

17 (3) the size and each property index number or legal  
18 description of the land that was approved; and

19 (4) copies of the taxpayer's approved conservation  
20 management plan.

21 (b) Within 30 days after the receipt of this information,  
22 the Department shall notify in writing the chief county  
23 assessment officer of each parcel of land covered by an  
24 approved conservation management plan and application. The  
25 chief county assessment officer shall determine the valuation

1 of the land as otherwise permitted by law and as required under  
2 Section 10-420 of this Division, and shall list them  
3 separately.

4 (35 ILCS 200/10-430 new)

5 Sec. 10-430. Withdrawal from special valuation.

6 (a) If any of the following events occur, then the  
7 Department of Natural Resources shall withdraw all or a portion  
8 of the land from special valuation:

9 (1) the Department of Natural Resources determines,  
10 based on field inspections or from any other reasonable  
11 evidence, that the land no longer meets the criteria under  
12 this Division; or

13 (2) the failure of the taxpayer to respond to a request  
14 from the Department of Natural Resources or the chief  
15 county assessment officer of each county in which the  
16 property is located for data regarding the use of the land  
17 or other similar information pertinent to the continued  
18 special valuation of the land.

19 (b) A determination by the Department of Natural Resources  
20 to withdraw land from the special valuation under this Act is  
21 effective on the following January 1 of the assessment year in  
22 which the withdrawal occurred.

23 (c) The Department of Natural Resources shall notify the  
24 chief county assessment officer and the Department in writing  
25 of any land withdrawn from special valuation. Upon withdrawal,

1 additional taxes must be calculated as provided in Section  
2 10-445.

3 (35 ILCS 200/10-435 new)

4 Sec. 10-435. Recapture.

5 (a) If, in any taxable year that the taxpayer receives a  
6 special valuation under Section 10-470, the taxpayer does not  
7 comply with the conservation management plan, then the taxpayer  
8 shall, by the following September 1, pay to the county  
9 treasurer the difference between: (i) the taxes paid for that  
10 year and; (ii) what the taxes for that year would have been  
11 based on a valuation otherwise permitted by law.

12 (b) If the amount under subsection (a) is not paid by the  
13 following September 1, then that amount is considered to be  
14 delinquent property taxes.

15 (c) If a taxpayer who currently owns land in (i) a forestry  
16 management plan under Section 10-150 or (ii) land registered or  
17 encumbered by conservation rights under Section 10-166 that  
18 would qualify for the tax assessment under this Division, then  
19 the taxpayer may apply for reassessment under this Division and  
20 shall not be penalized for doing so.

21 (35 ILCS 200/10-440 new)

22 Sec. 10-440. Sale or transfer of unimproved land. The sale  
23 or transfer of unimproved land does not affect the valuation of  
24 the land, unless there is a change in the use of the land or the

1 acreage requirement is no longer met. Any tract of land  
2 containing less than 5 acres after a sale or transfer may be  
3 reclassified by the chief county assessment officer and valued  
4 as otherwise permitted by law. The taxpayer and the Department  
5 of Natural Resources may revise a conservation management plan  
6 whenever there is a change in the ownership of the affected  
7 land.

8 (35 ILCS 200/10-443 new)

9 Sec. 10-443. Assessment of wooded land.

10 (a) Beginning with the 2007 assessment year, except in Cook  
11 County, wooded land that is owned by the taxpayer on October 1,  
12 2007 must be assessed at the same level as its 2006 assessment  
13 level.

14 (b) For the purpose of this Section, "wooded land" means  
15 any parcel of unimproved real property that:

16 (1) does not qualify as cropland, permanent pasture,  
17 other farmland, or wasteland under Section 10-125;

18 (2) is not managed under a forestry management plan and  
19 considered to be other farmland under Section 10-150; and

20 (3) is not managed land under this Division.

21 (c) The assessment of the wooded land under this Section  
22 continues until any assessment year in which the taxpayer sells  
23 or otherwise transfers the wooded land.

24 (35 ILCS 200/10-445 new)



1           Sec. 10-445. Rules. The Department of Natural Resources may  
2           adopt rules to implement and administer this Act.

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