



Rep. Frank J. Mautino

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LRB095 11080 BDD 37879 a

1 AMENDMENT TO SENATE BILL 1400

2 AMENDMENT NO. _____. Amend Senate Bill 1400, AS AMENDED,
3 by replacing everything after the enacting clause with the
4 following:

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

7 (35 ILCS 200/Art. 10 Div. 16 heading new)

8 ARTICLE 10 Div. 16. WIND ENERGY PROPERTY ASSESSMENT

9 (35 ILCS 200/10-400 new)

10 Sec. 10-400. Definitions. For the purposes of this Division
11 16:

12 "Wind energy device" means any device that is used in the
13 process of converting kinetic energy from the wind to generate
14 electric power for commercial sale.

15 "2007 real property cost basis" excludes personal property

1 but represents both the land and real property improvements of
2 a wind energy device and means \$360,000 per megawatt of
3 nameplate capacity.

4 "Trending factor" means a number equal to the consumer
5 price index (U.S. city average all items) published by the
6 Bureau of Labor Statistics for the December immediately
7 preceding the assessment date, divided by the consumer price
8 index (U.S. city average all items) published by the Bureau of
9 Labor Statistics for December 2006.

10 "Trended real property cost basis" means the 2007 real
11 property cost basis multiplied by the trending factor.

12 "Allowance for physical depreciation" means (i) the actual
13 age in years of the wind energy device on the assessment date
14 divided by 25 years multiplied by (ii) the trended real
15 property cost basis. The physical depreciation, however, may
16 not reduce the value of the wind energy device to less than 30%
17 of the trended real property cost basis.

18 (35 ILCS 200/10-405 new)

19 Sec. 10-405. Valuation of wind energy devices. Beginning in
20 assessment year 2007, the fair cash value of wind energy
21 devices shall be determined by subtracting the allowance for
22 physical depreciation from the trended real property cost
23 basis. Functional obsolescence and external obsolescence may
24 further reduce the fair cash value of the wind energy device,
25 to the extent they are proved by the taxpayer by clear and

1 convincing evidence.

2 (35 ILCS 200/10-410 new)

3 Sec. 10-410. Applicability.

4 (a) The provisions of this Division apply for assessment
5 years 2007 through 2011.

6 (b) The provisions of this Division do not apply to wind
7 energy devices that are owned by any person or entity that is
8 otherwise exempt from taxation under the Property Tax Code.

9 (35 ILCS 200/10-415 new)

10 Sec. 10-415. Wind energy assessable property is not subject
11 to equalization. Wind energy assessable property is not subject
12 to equalization factors applied by the Department or any board
13 of review, assessor, or chief county assessment officer.

14 (35 ILCS 200/10-420 new)

15 Sec. 10-420. Platting requirements; parcel identification
16 numbers. The owner of a wind energy device shall, at his or her
17 own expense, use an Illinois registered land surveyor to
18 prepare a plat showing the metes and bounds description,
19 including access routes, of the area immediately surrounding
20 the wind energy device over which that owner has exclusive
21 control; provided that such platting does not constitute a
22 subdivision of land subject to the provisions of the Plat Act
23 (765 ILCS 205/). Within 60 days after completion of

1 construction of the wind energy device, the owner of the wind
2 energy device shall record the plat and deliver a copy of it to
3 the chief county assessment officer and to the owner of the
4 land surrounding the newly platted area. Upon receiving a copy
5 of the plat, the chief county assessment officer shall issue a
6 separate parcel identification number or numbers for the
7 property containing the wind energy device or devices.

8 Section 10. The Plat Act is amended by changing Section 1
9 as follows:

10 (765 ILCS 205/1) (from Ch. 109, par. 1)

11 Sec. 1. (a) Except as otherwise provided in subparagraph
12 (b) of this Section whenever the owner of land subdivides it
13 into 2 or more parts, any of which is less than 5 acres, he must
14 have it surveyed and a subdivision plat thereof made by an
15 Illinois Registered Land Surveyor, which plat must
16 particularly describe and set forth all public streets, alleys,
17 ways for public service facilities, ways for utility services
18 and community antenna television systems, parks, playgrounds,
19 school grounds or other public grounds, and all the tracts,
20 parcels, lots or blocks, and numbering all such lots, blocks or
21 parcels by progressive numbers, giving their precise
22 dimensions. There shall be submitted simultaneously with the
23 subdivision plat, a study or studies which shall show
24 topographically and by profile the elevation of the land prior

1 to the commencement of any change in elevations as a part of
2 any phase of subdividing, and additionally, if it is
3 contemplated that such elevations, or the flow of surface water
4 from such land, will be changed as a result of any portion of
5 such subdivision development, then such study or studies shall
6 also show such proposed changes in the elevations and the flow
7 of surface water from such land. The topographical and profile
8 studies required hereunder may be prepared as a subsidiary
9 study or studies separate from, but of the same scale and size
10 as the subdivision plat, and shall be prepared in such a manner
11 as will permit the topographical study or studies to be used as
12 overlays to the subdivision plat. The plat must show all
13 angular and linear data along the exterior boundaries of the
14 tract of land divided or subdivided, the names of all public
15 streets and the width, course and extent of all public streets,
16 alleys and ways for public service facilities. References must
17 also be made upon the plat to known and permanent monuments
18 from which future survey may be made and the surveyor must, at
19 the time of making his survey, set in such manner that they
20 will not be moved by frost, good and sufficient monuments
21 marking the external boundaries of the tract to be divided or
22 subdivided and must designate upon the plat the points where
23 they may be found. These monuments must be placed at all
24 corners, at each end of all curves, at the point where a curve
25 changes its radius, at all angle points in any line and at all
26 angle points along a meander line, the points to be not less

1 than 20 feet back from the normal water elevation of a lake or
2 from the bank of a stream, except that when such corners or
3 points fall within a street, or proposed future street, the
4 monuments must be placed in the right of way line of the
5 street. All internal boundaries, corners and points must be
6 monumented in the field by like monuments as defined above.
7 These monuments 2 of which must be of stone or reinforced
8 concrete and must be set at the opposite extremities of the
9 property platted, placed at all block corners, at each end of
10 all curves, at the points where a curve changes its radius, and
11 at all angle points in any line. All lots must be monumented in
12 the field with 2 or more monuments.

13 The monuments must be furnished by the person for whom the
14 survey is made and must be such that they will not be moved by
15 frost. If any city, village or town has adopted an official
16 plan, or part thereof, in the manner prescribed by law, the
17 plat of land situated within the area affected thereby must
18 conform to the official plan, or part thereof.

19 (b) Except as provided in subsection (c) of this Section,
20 the provisions of this Act do not apply and no subdivision plat
21 is required in any of the following instances:

22 1. The division or subdivision of land into parcels or
23 tracts of 5 acres or more in size which does not involve any
24 new streets or easements of access;

25 2. The division of lots or blocks of less than 1 acre in
26 any recorded subdivision which does not involve any new streets

1 or easements of access;

2 3. The sale or exchange of parcels of land between owners
3 of adjoining and contiguous land;

4 4. The conveyance of parcels of land or interests therein
5 for use as a right of way for railroads or other public utility
6 facilities and other pipe lines which does not involve any new
7 streets or easements of access;

8 5. The conveyance of land owned by a railroad or other
9 public utility which does not involve any new streets or
10 easements of access;

11 6. The conveyance of land for highway or other public
12 purposes or grants or conveyances relating to the dedication of
13 land for public use or instruments relating to the vacation of
14 land impressed with a public use;

15 7. Conveyances made to correct descriptions in prior
16 conveyances.

17 8. The sale or exchange of parcels or tracts of land
18 following the division into no more than 2 parts of a
19 particular parcel or tract of land existing on July 17, 1959
20 and not involving any new streets or easements of access.

21 9. The sale of a single lot of less than 5 acres from a
22 larger tract when a survey is made by an Illinois Registered
23 Land Surveyor; provided, that this exemption shall not apply to
24 the sale of any subsequent lots from the same larger tract of
25 land, as determined by the dimensions and configuration of the
26 larger tract on October 1, 1973, and provided also that this

1 exemption does not invalidate any local requirements
2 applicable to the subdivision of land.

3 10. The preparation of a plat for wind energy devices under
4 Section 10-420 of the Property Tax Code.

5 Nothing contained within the provisions of this Act shall
6 prevent or preclude individual counties from establishing
7 standards, ordinances, or specifications which reduce the
8 acreage minimum to less than 5 acres, but not less than 2
9 acres, or supplementing the requirements contained herein when
10 a survey is made by an Illinois Registered Land Surveyor and a
11 plat thereof is recorded, under powers granted to them.

12 (c) However, if a plat is made by an Illinois Registered
13 Surveyor of any parcel or tract of land otherwise exempt from
14 the plat provisions of this Act pursuant to subsection (b) of
15 this Section, such plat shall be recorded. It shall not be the
16 responsibility of a recorder of deeds to determine whether the
17 plat has been made or recorded under this subsection (c) prior
18 to accepting a deed for recording.

19 (Source: P.A. 84-373.)

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