



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB5207

Introduced 2/3/2010, by Rep. Dan Brady

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-300
35 ILCS 200/10-350
35 ILCS 200/10-355
35 ILCS 200/10-360

Amends the Property Tax Code. Deletes the requirement that certain fraternal organizations that receive an assessment freeze must submit an annual application. Effective immediately.

LRB096 16266 HLH 31523 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

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 Sections 10-300, 10-350, 10-355, and 10-360 as follows:

6 (35 ILCS 200/10-300)

7 Sec. 10-300. Veterans organization assessment freeze.

8 (a) For the taxable year 2000 and thereafter, the assessed
9 value of real property owned and used by a veterans
10 organization chartered under federal law, on which is located
11 the principal building for the post, camp, or chapter, and, for
12 taxable years 2004 and thereafter, the assessed value of real
13 property owned by such an organization and used by the
14 organization's members and guests for parking at the principal
15 building for the post, camp, or chapter, must be frozen by the
16 chief county assessment officer at (i) 15% of the 1999 assessed
17 value of the property for property that qualifies for the
18 assessment freeze in taxable year 2000 or (ii) 15% of the
19 assessed value of the property for the taxable year that the
20 property first qualifies for the assessment freeze after
21 taxable year 2000. If, in any year, improvements or additions
22 are made to the property that would increase the assessed value
23 of the property were it not for this Section, then 15% of the

1 assessed value of such improvements shall be added to the
2 assessment of the property for that year and all subsequent
3 years the property is eligible for the freeze.

4 ~~(b) The veterans organization must annually submit an~~
5 ~~application to the chief county assessment officer on or before~~
6 ~~(i) January 31 of the assessment year in counties with a~~
7 ~~population of 3,000,000 or more and (ii) December 31 of the~~
8 ~~assessment year in all other counties.~~ The initial application
9 must contain the information required by the Department of
10 Revenue, including (i) a copy of the organization's
11 congressional charter, (ii) the location or description of the
12 property on which is located the principal building for the
13 post, camp, or chapter, (iii) a written instrument evidencing
14 that the organization is the record owner or has a legal or
15 equitable interest in the property, (iv) an affidavit that the
16 organization is liable for paying the real property taxes on
17 the property, and (v) the signature of the organization's chief
18 presiding officer. ~~Subsequent applications shall include any~~
19 ~~changes in the initial application and shall be signed by the~~
20 ~~organization's chief presiding officer.~~ All applications shall
21 be notarized.

22 (c) This Section shall not apply to parcels exempt under
23 Section 15-145.

24 (Source: P.A. 92-16, eff. 6-28-01; 93-753, eff. 7-16-04.)

25 (35 ILCS 200/10-350)

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

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

13 (1) if the property meets the qualifications set forth
14 in this Section on January 1, 2001 and on January 1 of each
15 subsequent assessment year, for assessment year 2001 and
16 each subsequent assessment year, the final assessed value
17 of the property shall be 15% of the final assessed value of
18 the property for the assessment year 2000; or

19 (2) if the property first meets the qualifications set
20 forth in this Section on January 1 of any assessment year
21 after assessment year 2001 and on January 1 of each
22 subsequent assessment year, for that first assessment year
23 and each subsequent assessment year, the final assessed
24 value shall be 15% of the final assessed value of the
25 property for the assessment year in which the property
26 first meets the qualifications set forth in this Section.

1 If, in any year, additions or improvements are made to
2 property subject to assessment under this Section and the
3 additions or improvements would increase the assessed value of
4 the property, then 15% of the final assessed value of the
5 additions or improvements shall be added to the final assessed
6 value of the property for the year in which the additions or
7 improvements are completed and for all subsequent years that
8 the property is eligible for assessment under this Section.

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

11 (c) ~~Fraternal organizations whose property is assessed~~
12 ~~under this Section must annually submit an application to the~~
13 ~~chief county assessment officer on or before (i) January 31 of~~
14 ~~the assessment year in counties with a population of 3,000,000~~
15 ~~or more and (ii) December 31 of the assessment year in all~~
16 ~~other counties.~~ The ~~initial~~ application must contain the
17 information required by the Department of Revenue, which shall
18 prepare the form, including:

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

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

24 (3) a written instrument evidencing that the
25 organization is the record owner or has a legal or
26 equitable interest in the property;

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

3 (5) the signature of the organization's chief
4 presiding officer.

5 ~~Subsequent applications shall include any changes in the~~
6 ~~initial application and shall affirm the ownership, use, and~~
7 ~~liability for taxes for the year in which it is submitted.~~ All
8 applications shall be notarized.

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

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

12 (35 ILCS 200/10-355)

13 Sec. 10-355. Fraternal organization assessment freeze.

14 (a) For the taxable year 2002 and thereafter, the assessed
15 value of real property owned and used by a fraternal
16 organization that on December 31, 1926 had its national
17 headquarters in Illinois or that was chartered in Illinois in
18 February 1898, or its subordinate organization or entity, that
19 is exempt under Section 501(c)(8) of the Internal Revenue Code
20 and whose members provide, directly or indirectly, financial
21 support for charitable works, which may include medical care,
22 drug rehabilitation, or education, shall be established by the
23 chief county assessment officer as follows:

24 (1) if the property meets the qualifications set forth
25 in this Section on January 1, 2002 and on January 1 of each

1 subsequent assessment year, for assessment year 2002 and
2 each subsequent assessment year, the final assessed value
3 of the property shall be 15% of the final assessed value of
4 the property for the assessment year 2001; or

5 (2) if the property first meets the qualifications set
6 forth in this Section on January 1 of any assessment year
7 after assessment year 2002 and on January 1 of each
8 subsequent assessment year, for that first assessment year
9 and each subsequent assessment year, the final assessed
10 value shall be 15% of the final assessed value of the
11 property for the assessment year in which the property
12 first meets the qualifications set forth in this Section.

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

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

23 ~~(c) Fraternal organizations whose property is assessed~~
24 ~~under this Section must annually submit an application to the~~
25 ~~chief county assessment officer on or before (i) January 31 of~~
26 ~~the assessment year in counties with a population of 3,000,000~~

1 ~~or more and (ii) December 31 of the assessment year in all~~
2 ~~other counties.~~ The ~~initial~~ application must contain the
3 information required by the Department of Revenue, which shall
4 prepare the form, including:

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

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

10 (3) a written instrument evidencing that the
11 organization is the record owner or has a legal or
12 equitable interest in the property;

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

15 (5) the signature of the organization's chief
16 presiding officer.

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

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

23 (Source: P.A. 92-388, eff. 1-1-02; 92-859, eff. 1-3-03.)

24 (35 ILCS 200/10-360)

25 Sec. 10-360. Fraternal organization assessment freeze.

1 (a) For the taxable year 2003 and thereafter, the assessed
2 value of real property owned and used by a fraternal
3 organization or its affiliated Illinois not for profit
4 corporation chartered prior to 1920 that is an exempt entity
5 under Section 501(c)(2), 501(c)(8) or 501(c)(10) of the
6 Internal Revenue Code and whose members provide, directly or
7 indirectly, financial support for charitable works, which may
8 include medical care, drug rehabilitation, or education, shall
9 be established by the chief county assessment officer as
10 follows:

11 (1) if the property meets the qualifications set forth
12 in this Section on January 1, 2003 and on January 1 of each
13 subsequent assessment year, for assessment year 2003 and
14 each subsequent assessment year, the final assessed value
15 of the property shall be 15% of the final assessed value of
16 the property for the assessment year 2002; or

17 (2) if the property first meets the qualifications set
18 forth in this Section on January 1 of any assessment year
19 after assessment year 2003 and on January 1 of each
20 subsequent assessment year, for that first assessment year
21 and each subsequent assessment year, the final assessed
22 value shall be 15% of the final assessed value of the
23 property for the assessment year in which the property
24 first meets the qualifications set forth in this Section.

25 If, in any year, additions or improvements are made to
26 property subject to assessment under this Section and the

1 additions or improvements would increase the assessed value of
2 the property, then 15% of the final assessed value of the
3 additions or improvements shall be added to the final assessed
4 value of the property for the year in which the additions or
5 improvements are completed and for all subsequent years that
6 the property is eligible for assessment under this Section.

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

9 ~~(c) Fraternal organizations or their affiliated not for~~
10 ~~profit corporations whose property is assessed under this~~
11 ~~Section must annually submit an application to the chief county~~
12 ~~assessment officer on or before (i) January 31 of the~~
13 ~~assessment year in counties with a population of 3,000,000 or~~
14 ~~more and (ii) December 31 of the assessment year in all other~~
15 ~~counties.~~ The ~~initial~~ application must contain the information
16 required by the Department of Revenue, which shall prepare the
17 form, including:

18 (1) the location or legal description of the property
19 on which is located the principal building for the
20 organization, including the PIN number, if available;

21 (2) a written instrument evidencing that the
22 organization or not for profit corporation is the record
23 owner or has a legal or equitable interest in the property;

24 (3) an affidavit that the organization or not for
25 profit corporation is liable for paying the real property
26 taxes on the property; and

1 (4) the signature of the organization's or not for
2 profit corporation's chief presiding officer.

3 ~~Subsequent applications shall include any changes in the~~
4 ~~initial application and shall affirm the ownership, use, and~~
5 ~~liability for taxes for the year in which it is submitted.~~ All
6 applications shall be notarized.

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

9 (Source: P.A. 92-859, eff. 1-3-03.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.