

HB0234



97TH GENERAL ASSEMBLY

State of Illinois

2011 and 2012

HB0234

Introduced 01/25/11, by Rep. Tom Cross - Timothy L. Schmitz

SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-160

Amends the Property Tax Code. Provides that applications for open space valuation must be filed by June 30 (instead of January 31). Effective immediately.

LRB097 05947 HLH 46016 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

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 Section 10-160 as follows:

6 (35 ILCS 200/10-160)

7 Sec. 10-160. Open space; application process. For taxable
8 years prior to 2011, the ~~The~~ person liable for taxes on land
9 used for open space purposes must file a verified application
10 requesting the additional open space valuation with the chief
11 county assessment officer by January 31 of each year for which
12 that valuation is desired. For taxable year 2011 and
13 thereafter, the person liable for taxes on land used for open
14 space purposes must file a verified application requesting the
15 additional open space valuation with the chief county
16 assessment officer by June 30 of each year for which that
17 valuation is desired. If the application is not filed by
18 January 31 (for taxable years prior to 2011) or June 30 (for
19 taxable year 2011 and thereafter), the taxpayer waives the
20 right to claim that additional valuation for that year. The
21 application shall be in the form prescribed by the Department
22 and contain information as may reasonably be required to
23 determine whether the applicant meets the requirements of

1 Section 10-155. If the application shows the applicant is
2 entitled to the valuation, the chief county assessment officer
3 shall approve it; otherwise, the application shall be rejected.

4 When such an application has been filed with and approved
5 by the chief county assessment officer, he or she shall
6 determine the valuation of the land as otherwise permitted by
7 law and as required under Section 10-155, and shall list those
8 valuations separately. The county clerk, in preparing
9 assessment books, lists and blanks under Section 9-100, shall
10 include therein columns for indicating the approval of an
11 application and for setting out the two separate valuations.

12 (Source: P.A. 80-1364; 88-455.)

13 Section 99. Effective date. This Act takes effect upon
14 becoming law.