

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. In counties
8 with 3,000,000 or more inhabitants, the ~~The~~ person liable for
9 taxes on land used for open space purposes must file a verified
10 application requesting the additional open space valuation
11 with the chief county assessment officer by January 31 of each
12 year for which that valuation is desired. For taxable years
13 prior to 2011, in counties with less than 3,000,000
14 inhabitants, the person liable for taxes on land used for open
15 space purposes must file a verified application requesting the
16 additional open space valuation with the chief county
17 assessment officer by January 31 of each year for which that
18 valuation is desired. For taxable year 2011 and thereafter, in
19 counties with less than 3,000,000 inhabitants, the person
20 liable for taxes on land used for open space purposes must file
21 a verified application requesting the additional open space
22 valuation with the chief county assessment officer by June 30
23 of each year for which that valuation is desired. If the

1 application is not filed by January 31 or June 30, as
2 applicable, the taxpayer waives the right to claim that
3 additional valuation for that year. The application shall be in
4 the form prescribed by the Department and contain information
5 as may reasonably be required to determine whether the
6 applicant meets the requirements of Section 10-155. If the
7 application shows the applicant is entitled to the valuation,
8 the chief county assessment officer shall approve it;
9 otherwise, the application shall be rejected.

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

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

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