



Rep. Ed Sullivan, Jr.

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09700SB0410ham003

LRB097 04248 HLH 72862 a

1 AMENDMENT TO SENATE BILL 410

2 AMENDMENT NO. _____. Amend Senate Bill 410, AS AMENDED, by
3 replacing everything after the enacting clause with the
4 following:

5 "Section 5. The Property Tax Code is amended by changing
6 Section 10-155 as follows:

7 (35 ILCS 200/10-155)

8 Sec. 10-155. Open space land; valuation. In all counties,
9 in addition to valuation as otherwise permitted by law, land
10 which is used for open space purposes and has been so used for
11 the 3 years immediately preceding the year in which the
12 assessment is made, upon application under Section 10-160,
13 shall be valued on the basis of its fair cash value, estimated
14 at the price it would bring at a fair, voluntary sale for use
15 by the buyer for open space purposes.

16 Land is considered used for open space purposes if it is

1 more than 10 acres in area and:

2 (a) is actually and exclusively used for maintaining or
3 enhancing natural or scenic resources,

4 (b) protects air or streams or water supplies,

5 (c) promotes conservation of soil, wetlands, beaches,
6 or marshes, including ground cover or planted perennial
7 grasses, trees and shrubs and other natural perennial
8 growth, and including any body of water, whether man-made
9 or natural,

10 (d) conserves landscaped areas, such as public or
11 private golf courses,

12 (e) enhances the value to the public of abutting or
13 neighboring parks, forests, wildlife preserves, nature
14 reservations, sanctuaries, or other open spaces, or

15 (f) preserves historic sites.

16 Land is not considered used for open space purposes if it
17 is used primarily for residential purposes, or if it is
18 improved with hotels or lodging facilities, club houses,
19 banquet facilities, tennis or other courts, swimming pools,
20 commercial or industrial facilities, retail shops, or land and
21 parking areas serving any of those improvements. Such land
22 shall be valued at fair cash value in accordance with Section
23 9-145, or in accordance with a classification ordinance adopted
24 pursuant to Section 9-150 of the Property Tax Code, and shall
25 not be valued as open space land. The General Assembly finds
26 and declares that this amendatory Act of the 97th General

1 Assembly is a clarification of existing law and is an
2 indication of its previous intent in enacting and amending this
3 Section.

4 If the land is improved with a water-retention dam that is
5 operated primarily for commercial purposes, the
6 water-retention dam is not considered to be used for open space
7 purposes despite the fact that any resulting man-made lake may
8 be considered to be used for open space purposes under this
9 Section.

10 (Source: P.A. 95-70, eff. 1-1-08.)".