



Sen. Antonio Muñoz

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LRB099 03053 HLH 49166 a

1 AMENDMENT TO SENATE BILL 519

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 519 by replacing  
3 everything after the enacting clause with the following:

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

6 (35 ILCS 200/10-155)

7 Sec. 10-155. Open space land; valuation.

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

15 Land is considered used for open space purposes if it is  
16 more than 10 acres in area and:

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

3           (2) ~~(b)~~ protects air or streams or water supplies,

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

9           (4) ~~(d)~~ conserves landscaped areas, such as public or  
10 private golf courses,

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

14           (6) ~~(f)~~ preserves historic sites.

15           (b) In counties with 3,000,000 or more inhabitants, and in  
16 counties that elect, by ordinance, to be subject to the  
17 provisions of this subsection (b), a separately identifiable  
18 part of one property or campus consisting of one or more  
19 parcels of land under one ownership shall be valued as open  
20 space if the separately identifiable part meets one or more of  
21 the criteria listed in subsection (a) of this Section and is  
22 not otherwise excluded from valuation as open space land under  
23 this Section. The remaining part of such property or campus  
24 shall be valued at fair cash value in accordance with Section  
25 9-145 or in accordance with a classification ordinance adopted  
26 pursuant to Section 9-150. The boundary between the part of a

1 property to be valued as open space and the remaining part of  
2 the property to be valued at fair cash value shall be set forth  
3 by map, survey, or other description sufficient to identify  
4 both parts clearly in the application filed under Section  
5 10-160. The boundary need not conform to existing property  
6 index number ("PIN") descriptions, and one PIN may contain both  
7 open space and non-open space land. In all cases, the  
8 qualification of any land for open space valuation shall be  
9 determined by the substantive criteria in this Section, and not  
10 merely by PIN descriptions.

11 (c) In counties with 3,000,000 or more inhabitants, and in  
12 counties that elect, by ordinance, to be subject to the  
13 provisions of this subsection (c), the following uses of land  
14 or improvements do not qualify for valuation as open space  
15 land, except as otherwise provided under this Section:

16 (1) improvements consisting of hotels, lodging  
17 facilities, clubhouses, banquet facilities, tennis or  
18 other courts, swimming pools, or retail shops, together  
19 with the land directly underlying such improvements;

20 (2) improvements consisting of buildings or structures  
21 that are used primarily for commercial or industrial  
22 purposes, together with the land directly underlying such  
23 improvements; and

24 (3) parking areas, roadways, walkways, medians with or  
25 without plantings, and grassy areas which merely separate  
26 one non-open space improvement from another on a campus or

1 property with multiple improvements, all of which are used  
2 primarily to support the same purposes of the improvements  
3 listed in items (1) and (2) of this subsection (c).

4 (d) In all counties, land ~~Land~~ is not considered used for  
5 open space purposes if it is used primarily for residential  
6 purposes.

7 (e) In all counties, if ~~if~~ the land is improved with a  
8 water-retention dam that is operated primarily for commercial  
9 purposes, the water-retention dam is not considered to be used  
10 for open space purposes despite the fact that any resulting  
11 man-made lake may be considered to be used for open space  
12 purposes under this Section.

13 (f) Improvements or structures located on or adjacent to  
14 land that is qualified to be valued as open space under  
15 subsection (a) of this Section that enhance, preserve, or  
16 conserve that land in its use for open space purposes shall be  
17 included within the open space valuation and shall not be  
18 separately valued.

19 (g) In counties with 3,000,000 or more inhabitants, and in  
20 counties that elect, by ordinance, to be subject to the  
21 provisions of this subsection (g), improvements or structures  
22 referenced in subsection (f) specifically include, but are not  
23 limited to:

24 (1) tees, fairways, greens, sand traps, sprinkler  
25 systems, or any other improvements or structures that are  
26 an integral part of a golf course;

1           (2) maintenance buildings, equipment sheds, or other  
2           building or structural improvements that are used  
3           primarily for the operation or maintenance of any open  
4           space land, including, but not limited to, golf courses,  
5           other landscaped areas, nature reservations, sanctuaries,  
6           beaches, or historic sites;

7           (3) parking areas, roadways, or walkways used  
8           primarily to support the open space purposes of the land;  
9           and

10           (4) in addition to other buildings used for operation  
11           or maintenance of a golf course, certain parts of a golf  
12           club house or pro shop, as defined and limited in  
13           subsection (h) of this Section; provided, however, that  
14           such parts of a golf club house or pro shop shall only  
15           qualify to be included within the open space valuation if  
16           they are used primarily for golf-related operations or  
17           activities, and are not used primarily for any other  
18           purposes or activities.

19           (h) The inclusion of golf clubhouses and pro shops within  
20           an open space assessment under subsection (g) is subject to the  
21           following definitions and limitations:

22           (1) An overall maximum of 12,500 square feet of a club  
23           house or pro shop building area, located in one or more  
24           buildings, may be included within the open space assessment  
25           for any one golf course property. Any part of such building  
26           area must first qualify under paragraph (4) of subsection

1       (g) of this Section to be included within the open space  
2       assessment, and the inclusion of any building area shall  
3       not guarantee that the maximum square footage will be so  
4       qualified.

5       (2) A "golf course property" means one or more golf  
6       courses, with any number of golf holes, under common  
7       ownership and operation on one parcel or several contiguous  
8       parcels of land.

9       (3) A golf club house or part thereof is considered to  
10      be primarily for golf-related operations or activities if  
11      it contains locker rooms or other dressing areas for  
12      golfers, a grill room or other casual food and beverage  
13      service available to golfers before, during, or after  
14      rounds, or an office for the administration of the golf  
15      course, and if it is actually and primarily used for these  
16      purposes.

17      (4) A golf pro shop or part thereof is considered to be  
18      primarily for golf-related operations or activities if it  
19      is used to sell or otherwise furnish golf equipment or golf  
20      apparel, or as an office for administration of the golf  
21      course, and if it is actually and primarily used for these  
22      purposes.

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