

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 10-152 as follows:

6 (35 ILCS 200/10-152)

7 (Section scheduled to be repealed on December 31, 2016)

8 Sec. 10-152. Vegetative filter strip assessment.

9 (a) In counties with less than 3,000,000 inhabitants, any  
10 land (i) that is located between a farm field and an area to be  
11 protected, including but not limited to surface water, a  
12 stream, a river, or a sinkhole and (ii) that meets the  
13 requirements of subsection (b) of this Section shall be  
14 considered a "vegetative filter strip" and valued at 1/6th of  
15 its productivity index equalized assessed value as cropland. In  
16 counties with 3,000,000 or more inhabitants, the land shall be  
17 valued at the lesser of either (i) 16% of the fair cash value  
18 of the farmland estimated at the price it would bring at a  
19 fair, voluntary sale for use by the buyer as a farm as defined  
20 in Section 1-60 or (ii) 90% of the 1983 average equalized  
21 assessed value per acre certified by the Department of Revenue.

22 (b) Vegetative filter strips shall meet the standards and  
23 specifications set forth in the Natural Resources Conservation

1 Service Technical Guide and shall contain vegetation that (i)  
2 has a dense top growth; (ii) forms a uniform ground cover;  
3 (iii) has a heavy fibrous root system; and (iv) tolerates  
4 pesticides used in the farm field.

5 (c) The county's soil and water conservation district shall  
6 assist the taxpayer in completing a uniform certified document  
7 as prescribed by the Department of Revenue in cooperation with  
8 the Association of Illinois Soil and Water Conservation  
9 Districts that certifies (i) that the property meets the  
10 requirements established under this Section for vegetative  
11 filter strips and (ii) the acreage or square footage of  
12 property that qualifies for assessment as a vegetative filter  
13 strip. The document shall be filed by the applicant with the  
14 Chief County Assessment Officer. The Chief County Assessment  
15 Officer shall promulgate rules concerning the filing of the  
16 document. The soil and water conservation district shall create  
17 a conservation plan for the creation of the filter strip. The  
18 plan shall be kept on file in the soil and water conservation  
19 district office. Nothing in this Section shall be construed to  
20 require any taxpayer to have vegetative filter strips.

21 (d) A joint report by the Department of Agriculture and the  
22 Department of Natural Resources concerning the effect and  
23 impact of vegetative filter strip assessment shall be submitted  
24 to the General Assembly by March 1, 2006.

25 (e) This Section is repealed on December 31, 2026 ~~2016~~.

26 (Source: P.A. 94-1002, eff. 7-3-06.)