

# SB2549



## 99TH GENERAL ASSEMBLY

### State of Illinois

2015 and 2016

SB2549

Introduced 2/16/2016, by Sen. Antonio Muñoz

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/10-155

Amends the Property Tax Code. Makes changes concerning open space valuation for privately-owned public golf course property located in a county with more than 3,000,000 inhabitants. Effective immediately.

LRB099 17136 HLH 41494 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 10-155 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:

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

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

20 (c) promotes conservation of soil, wetlands, beaches,  
21 or marshes, including ground cover or planted perennial  
22 grasses, trees and shrubs and other natural perennial  
23 growth, and including any body of water, whether man-made

1 or natural,

2 (d) conserves landscaped areas, such as public or  
3 private golf courses,

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

7 (f) preserves historic sites.

8 Land is not considered used for open space purposes if it  
9 is used primarily for residential purposes.

10 If the land is improved with a water-retention dam that is  
11 operated primarily for commercial purposes, the  
12 water-retention dam is not considered to be used for open space  
13 purposes despite the fact that any resulting man-made lake may  
14 be considered to be used for open space purposes under this  
15 Section.

16 (b) In the case of privately-owned public golf course  
17 property located in a county with more than 3,000,000  
18 inhabitants:

19 (1) buildings, structures, roadways, driving ranges,  
20 parking areas, ponds, and improvements that are used to  
21 support golf operations are considered used for open space  
22 purposes;

23 (2) a limit of 15,000 square feet of a club house,  
24 excluding any pro shop within the building, is considered  
25 used for open space purposes;

26 (3) privately-owned public golf course property,

1       including the property described in items (1) and (2),  
2       shall not be considered used for open space purposes unless  
3       85% of the property's revenue is derived from golf-related  
4       activity during the taxable year; all income, benefit, or  
5       value derived from the use of the property shall be  
6       included in determining the revenue of the property.

7       For the purposes of this subsection (b), "golf course  
8       property" means one or more courses with any number of holes  
9       under common ownership and operating on one or several  
10       contiguous parcels of land.

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

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