



Sen. Antonio Muñoz

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09900SB2549sam001

LRB099 17136 HLH 47428 a

1 AMENDMENT TO SENATE BILL 2549

2 AMENDMENT NO. _____. Amend Senate Bill 2549 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 (b) Land is considered used for open space purposes if it
16 is 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 (c) A separately identifiable part of one property or
16 campus consisting of one or more parcels of land under one
17 ownership shall be valued as open space if the separately
18 identifiable part meets one or more of the criteria listed in
19 subsection (b) of this Section and is not otherwise excluded
20 from valuation as open space land under this Section. The
21 remaining part of such property or campus shall be valued at
22 fair cash value in accordance with Section 9-145 or in
23 accordance with a classification ordinance adopted pursuant to
24 Section 9-150. The boundary between the part of a property to
25 be valued as open space and the remaining part of the property
26 to be valued at fair cash value shall be set forth by map,

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

9 (d) The following uses of land or improvements do not
10 qualify for valuation as open space land, except as otherwise
11 provided under this Section:

12 (1) land that ~~Land is not considered used for open~~
13 ~~space purposes if it~~ is used primarily for residential
14 purposes; -

15 (2) if ~~if the~~ land is improved with a water-retention
16 dam that is operated primarily for commercial purposes, the
17 water-retention dam is not considered to be used for open
18 space purposes despite the fact that any resulting man-made
19 lake may be considered to be used for open space purposes
20 under this Section; -

21 (3) improvements consisting of hotels, lodging
22 facilities, clubhouses, banquet facilities, tennis or
23 other courts, swimming pools, or retail shops, together
24 with the land directly underlying such improvements;

25 (4) improvements consisting of buildings or structures
26 that are used primarily for commercial or industrial

1 purposes, together with the land directly underlying such
2 improvements;

3 (5) parking areas, roadways, walkways, medians with or
4 without plantings, and grassy areas which merely separate
5 one non-open space improvement from another on a campus or
6 property with multiple improvements, all of which are used
7 primarily to support the same purposes of the improvements
8 listed in items (3) and (4) of this subsection (d).

9 (e) Improvements or structures located on or adjacent to
10 land that is qualified to be valued as open space under
11 subsection (b) of this Section that enhance, preserve, or
12 conserve that land in its use for open space purposes shall be
13 included within the open space valuation and shall not be
14 separately valued. Such improvements or structures include,
15 but are not limited to:

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

19 (2) maintenance buildings, equipment sheds, or other
20 building or structural improvements that are used
21 primarily for the operation or maintenance of any open
22 space land, including, but not limited to, golf courses,
23 other landscaped areas, nature reservations, sanctuaries,
24 beaches, or historic sites;

25 (3) parking areas, roadways, or walkways used
26 primarily to support the open space purposes of the land;

1 and

2 (4) in addition to other buildings used for operation
3 or maintenance of a golf course, certain parts of a golf
4 clubhouse or pro shop, as defined and limited in subsection
5 (f) of this Section; provided, however, that such parts of
6 a golf clubhouse or pro shop shall only qualify to be
7 included within the open space valuation if they are used
8 primarily for golf-related operations or activities, and
9 are not used primarily for any other purposes or
10 activities.

11 (f) The inclusion of golf clubhouses and pro shops within
12 an open space assessment under this Section is subject to the
13 following definitions and limitations:

14 (1) An overall maximum of 10,000 square feet of a
15 clubhouse or pro shop building area, located in one or more
16 buildings, may be included within the open space assessment
17 for any one golf course property. Any part of such building
18 area must first qualify under paragraph (4) of subsection
19 (e) of this Section to be included within the open space
20 assessment, and the inclusion of any building area shall
21 not guarantee that the maximum square footage will be so
22 qualified.

23 (2) A "golf course property" means one or more golf
24 courses, with any number of golf holes, under common
25 ownership and operation on one parcel or several contiguous
26 parcels of land.

1 (3) A golf clubhouse or part thereof is considered to
2 be primarily for golf-related operations or activities if
3 it contains locker rooms or other dressing areas for
4 golfers, a grill room or other casual food and beverage
5 service available to golfers before, during, or after
6 rounds, or an office for the administration of the golf
7 course, and if it is actually and primarily used for these
8 purposes.

9 (4) A golf pro shop or part thereof is considered to be
10 primarily for golf-related operations or activities if it
11 is used to sell or otherwise furnish golf equipment or golf
12 apparel, or as an office for administration of the golf
13 course, and if it is actually and primarily used for these
14 purposes.

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