

1 AN ACT concerning taxation.

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 adding  
5 Section 10-355 as follows:

6 (35 ILCS 200/10-355 new)

7 Sec. 10-355. Fraternal organization assessment freeze.

8 (a) For the taxable year 2002 and thereafter, the  
9 assessed value of real property owned and used by a fraternal  
10 organization that on December 31, 1926 had its national  
11 headquarters in Illinois or that was chartered in Illinois in  
12 July 1896, or its subordinate organization or entity, that is  
13 exempt under Section 501(c)(8) of the Internal Revenue Code  
14 and whose members provide, directly or indirectly, financial  
15 support for charitable works, which may include medical care,  
16 drug rehabilitation, or education, shall be established by  
17 the chief county assessment officer as follows:

18 (1) if the property meets the qualifications set  
19 forth in this Section on January 1, 2002 and on January 1  
20 of each subsequent assessment year, for assessment year  
21 2002 and each subsequent assessment year, the final  
22 assessed value of the property shall be 15% of the final  
23 assessed value of the property for the assessment year  
24 2001; or

25 (2) if the property first meets the qualifications  
26 set forth in this Section on January 1 of any assessment  
27 year after assessment year 2002 and on January 1 of each  
28 subsequent assessment year, for that first assessment  
29 year and each subsequent assessment year, the final  
30 assessed value shall be 15% of the final assessed value  
31 of the property for the assessment year in which the

1 property first meets the qualifications set forth in this  
2 Section.

3 If, in any year, additions or improvements are made to  
4 property subject to assessment under this Section and the  
5 additions or improvements would increase the assessed value  
6 of the property, then 15% of the final assessed value of the  
7 additions or improvements shall be added to the final  
8 assessed value of the property for the year in which the  
9 additions or improvements are completed and for all  
10 subsequent years that the property is eligible for assessment  
11 under this Section.

12 (b) For purposes of this Section, "final assessed value"  
13 means the assessed value after final board of review action.

14 (c) Fraternal organizations whose property is assessed  
15 under this Section must annually submit an application to the  
16 chief county assessment officer on or before (i) January 31  
17 of the assessment year in counties with a population of  
18 3,000,000 or more and (ii) December 31 of the assessment year  
19 in all other counties. The initial application must contain  
20 the information required by the Department of Revenue, which  
21 shall prepare the form, including:

22 (1) a copy of the organization's charter from the  
23 State of Illinois, if applicable;

24 (2) the location or legal description of the  
25 property on which is located the principal building for  
26 the organization, including the PIN number, if available;

27 (3) a written instrument evidencing that the  
28 organization is the record owner or has a legal or  
29 equitable interest in the property;

30 (4) an affidavit that the organization is liable  
31 for paying the real property taxes on the property; and

32 (5) the signature of the organization's chief  
33 presiding officer.

34 Subsequent applications shall include any changes in the

1 initial application and shall affirm the ownership, use, and  
2 liability for taxes for the year in which it is submitted.  
3 All applications shall be notarized.

4 (d) This Section does not apply to parcels exempt from  
5 property taxes under this Code.

6 Section 10. The State Mandates Act is amended by adding  
7 Section 8.25 as follows:

8 (30 ILCS 805/8.25 new)

9 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6  
10 and 8 of this Act, no reimbursement by the State is required  
11 for the implementation of any mandate created by this  
12 amendatory Act of the 92nd General Assembly.

13 Section 99. Effective Date. This Act takes effect on  
14 January 1, 2002.