

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Property Tax Code is amended by changing Section 10-152 as follows:

(35 ILCS 200/10-152)

(Section scheduled to be repealed on December 31, 2016)

Sec. 10-152. Vegetative filter strip assessment.

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

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

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

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

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

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

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