



Rep. Wayne A. Rosenthal

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10400HB3217ham001

LRB104 06400 HLH 23416 a

1 AMENDMENT TO HOUSE BILL 3217

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 3217 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Section 10-510 and by adding Section 10-511 as follows:

6 (35 ILCS 200/10-510)

7 Sec. 10-510. Assessment of wooded acreage.

8 (a) Except as provided in Section 10-511, if ~~if~~ wooded  
9 acreage was classified as farmland during the 2006 assessment  
10 year, then the property shall be assessed by multiplying the  
11 current fair cash value of the property by the transition  
12 percentage. The chief county assessment officer shall  
13 determine the transition percentage for the property by  
14 dividing (i) the property's 2006 equalized assessed value as  
15 farmland by (ii) the 2006 fair cash value of the property.

16 (b) The wooded acreage shall continue to be assessed under

1 the provisions of this Section through any assessment year in  
2 which the property is transferred or no longer qualifies as  
3 wooded acreage under Section 10-505, and the property must be  
4 assessed as otherwise permitted by law beginning the following  
5 assessment year. For purposes of this Section, a transfer  
6 between spouses does not disqualify the property from the  
7 preferential assessment treatment under this Division for  
8 wooded acreage.

9 (Source: P.A. 100-834, eff. 1-1-19.)

10 (35 ILCS 200/10-511 new)

11 Sec. 10-511. Assessment of non-income producing wooded  
12 acreage.

13 (a) Notwithstanding the provisions of Section 10-510,  
14 beginning with the 2025 assessment year and continuing through  
15 the earlier of the 2039 assessment year or the first year in  
16 which the property no longer qualifies for assessment under  
17 this Section as provided in subsection (b), non-income  
18 producing wooded acreage property that qualifies for  
19 assessment under Section 10-510 shall be assessed at 10% of  
20 its debased productivity index equalized assessed value.

21 (b) Non-income producing wooded acreage property described  
22 in subsection (a) shall continue to be assessed under the  
23 provisions of this Section through any assessment year in  
24 which the property is transferred or no longer qualifies as  
25 wooded acreage under Section 10-505, and the property must be

1 assessed as otherwise permitted by law beginning the following  
2 assessment year. For purposes of this Section, a transfer  
3 between spouses does not disqualify the property from the  
4 preferential assessment treatment under this Division for  
5 wooded acreage.

6 (c) As used in this Section, "non-income producing wooded  
7 acreage" means wooded acreage that does not generate an annual  
8 net income, as defined in subsection (a) of Section 10-220.

9 Section 99. Effective date. This Act takes effect upon  
10 becoming law."