

Rep. Tom Cross

## Filed: 3/9/2011

	09700HB0234ham001 LRB097 05947 HLH 51805 a
1	AMENDMENT TO HOUSE BILL 234
2	AMENDMENT NO Amend House Bill 234 by replacing
3	everything after the enacting clause with the following:
4	"Section 5. The Property Tax Code is amended by changing
5	Section 10-160 as follows:
6	(35 ILCS 200/10-160)
7	Sec. 10-160. Open space; application process. <u>In counties</u>
8	with 3,000,000 or more inhabitants, the The person liable for
9	taxes on land used for open space purposes must file a verified
10	application requesting the additional open space valuation
11	with the chief county assessment officer by January 31 of each
12	year for which that valuation is desired. For taxable years
13	prior to 2011, in counties with less than 3,000,000
14	inhabitants, the person liable for taxes on land used for open
15	space purposes must file a verified application requesting the
16	additional open space valuation with the chief county

09700HB0234ham001

1 assessment officer by January 31 of each year for which that 2 valuation is desired. For taxable year 2011 and thereafter, in 3 counties with less than 3,000,000 inhabitants, the person 4 liable for taxes on land used for open space purposes must file 5 a verified application requesting the additional open space 6 valuation with the chief county assessment officer by June 30 of each year for which that valuation is desired. If the 7 8 application is not filed by January 31 or June 30, as 9 applicable, the taxpayer waives the right to claim that 10 additional valuation for that year. The application shall be in 11 the form prescribed by the Department and contain information as may reasonably be required to determine whether the 12 13 applicant meets the requirements of Section 10-155. If the application shows the applicant is entitled to the valuation, 14 15 the chief county assessment officer shall approve it; 16 otherwise, the application shall be rejected.

When such an application has been filed with and approved 17 by the chief county assessment officer, he or she shall 18 determine the valuation of the land as otherwise permitted by 19 20 law and as required under Section 10-155, and shall list those 21 valuations separately. The county clerk, in preparing 22 assessment books, lists and blanks under Section 9-100, shall include therein columns for indicating the approval of an 23 24 application and for setting out the two separate valuations. 25 (Source: P.A. 80-1364; 88-455.)

09700HB0234ham001 -3- LRB097 05947 HLH 51805 a

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