

1 AN ACT concerning revenue.

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 changing  
5 Section 10-505 as follows:

6 (35 ILCS 200/10-505)

7 Sec. 10-505. Wooded acreage defined. For the purposes of  
8 this Division 17, "wooded acreage" means any parcel of  
9 unimproved real property that:

10 (1) can be defined as "woodlands" ~~"wooded acreage"~~ by  
11 the United States Department of the Interior ~~Labor~~ Bureau  
12 of Land Management;

13 (2) is at least 5 contiguous acres;

14 (3) does not qualify as cropland, permanent pasture,  
15 other farmland, or wasteland under Section 10-125 of this  
16 Code;

17 (4) is not managed under a forestry management plan and  
18 considered to be other farmland under Section 10-150 of  
19 this Code;

20 (5) does not qualify for another preferential  
21 assessment under this Code; and

22 (6) is owned by the taxpayer on October 1, 2007.

23 This amendatory Act of the 100th General Assembly is

1 intended as a clarification and is not a new enactment.

2 (Source: P.A. 95-633, eff. 10-1-07.)

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