



Rep. Dan Brady

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09500HB2958ham001

LRB095 09280 BDD 34603 a

1 AMENDMENT TO HOUSE BILL 2958

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2958 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing  
5 Sections 10-300, 10-350, 10-355, and 10-360 as follows:

6 (35 ILCS 200/10-300)

7 Sec. 10-300. Veterans organization assessment freeze.

8 (a) For the taxable year 2000 and thereafter, the assessed  
9 value of real property owned and used by a veterans  
10 organization chartered under federal law, on which is located  
11 the principal building for the post, camp, or chapter, and, for  
12 taxable years 2004 and thereafter, the assessed value of real  
13 property owned by such an organization and used by the  
14 organization's members and guests for parking at the principal  
15 building for the post, camp, or chapter, must be frozen by the  
16 chief county assessment officer at (i) 15% of the 1999 assessed

1 value of the property for property that qualifies for the  
2 assessment freeze in taxable year 2000 or (ii) 15% of the  
3 assessed value of the property for the taxable year that the  
4 property first qualifies for the assessment freeze after  
5 taxable year 2000. If, in any year, improvements or additions  
6 are made to the property that would increase the assessed value  
7 of the property were it not for this Section, then 15% of the  
8 assessed value of such improvements shall be added to the  
9 assessment of the property for that year and all subsequent  
10 years the property is eligible for the freeze.

11 (b) ~~The veterans organization must annually submit an~~  
12 ~~application to the chief county assessment officer on or before~~  
13 ~~(i) January 31 of the assessment year in counties with a~~  
14 ~~population of 3,000,000 or more and (ii) December 31 of the~~  
15 ~~assessment year in all other counties.~~ The initial application  
16 must contain the information required by the Department of  
17 Revenue, including (i) a copy of the organization's  
18 congressional charter, (ii) the location or description of the  
19 property on which is located the principal building for the  
20 post, camp, or chapter, (iii) a written instrument evidencing  
21 that the organization is the record owner or has a legal or  
22 equitable interest in the property, (iv) an affidavit that the  
23 organization is liable for paying the real property taxes on  
24 the property, and (v) the signature of the organization's chief  
25 presiding officer. ~~Subsequent applications shall include any~~  
26 ~~changes in the initial application and shall be signed by the~~

1 ~~organization's chief presiding officer.~~ All applications shall  
2 be notarized.

3 (c) This Section shall not apply to parcels exempt under  
4 Section 15-145.

5 (Source: P.A. 92-16, eff. 6-28-01; 93-753, eff. 7-16-04.)

6 (35 ILCS 200/10-350)

7 Sec. 10-350. Fraternal organization assessment freeze.

8 (a) For the taxable year 2001 and thereafter, the assessed  
9 value of real property owned and used by a fraternal  
10 organization chartered by the State of Illinois prior to 1900,  
11 or its subordinate organization or entity, (i) that prohibits  
12 gambling and the use of alcohol on the property, (ii) that is  
13 an exempt entity under Section 501(c)(10) of the Internal  
14 Revenue Code, and (iii) whose members provide, directly or  
15 indirectly, financial support for charitable works, which may  
16 include medical care, drug rehabilitation, or education, shall  
17 be established by the chief county assessment officer as  
18 follows:

19 (1) if the property meets the qualifications set forth  
20 in this Section on January 1, 2001 and on January 1 of each  
21 subsequent assessment year, for assessment year 2001 and  
22 each subsequent assessment year, the final assessed value  
23 of the property shall be 15% of the final assessed value of  
24 the property for the assessment year 2000; or

25 (2) if the property first meets the qualifications set

1           forth in this Section on January 1 of any assessment year  
2           after assessment year 2001 and on January 1 of each  
3           subsequent assessment year, for that first assessment year  
4           and each subsequent assessment year, the final assessed  
5           value shall be 15% of the final assessed value of the  
6           property for the assessment year in which the property  
7           first meets the qualifications set forth in this Section.

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

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

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

26                (1) a copy of the organization's charter from the State

1 of Illinois, if applicable;

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

5 (3) a written instrument evidencing that the  
6 organization is the record owner or has a legal or  
7 equitable interest in the property;

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

10 (5) the signature of the organization's chief  
11 presiding officer.

12 ~~Subsequent applications shall include any changes in the~~  
13 ~~initial application and shall affirm the ownership, use, and~~  
14 ~~liability for taxes for the year in which it is submitted. All~~  
15 applications shall be notarized.

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

18 (Source: P.A. 91-834, eff. 1-1-01.)

19 (35 ILCS 200/10-355)

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

21 (a) For the taxable year 2002 and thereafter, the assessed  
22 value of real property owned and used by a fraternal  
23 organization that on December 31, 1926 had its national  
24 headquarters in Illinois or that was chartered in Illinois in  
25 February 1898, or its subordinate organization or entity, that

1 is exempt under Section 501(c)(8) of the Internal Revenue Code  
2 and whose members provide, directly or indirectly, financial  
3 support for charitable works, which may include medical care,  
4 drug rehabilitation, or education, shall be established by the  
5 chief county assessment officer as follows:

6 (1) if the property meets the qualifications set forth  
7 in this Section on January 1, 2002 and on January 1 of each  
8 subsequent assessment year, for assessment year 2002 and  
9 each subsequent assessment year, the final assessed value  
10 of the property shall be 15% of the final assessed value of  
11 the property for the assessment year 2001; or

12 (2) if the property first meets the qualifications set  
13 forth in this Section on January 1 of any assessment year  
14 after assessment year 2002 and on January 1 of each  
15 subsequent assessment year, for that first assessment year  
16 and each subsequent assessment year, the final assessed  
17 value shall be 15% of the final assessed value of the  
18 property for the assessment year in which the property  
19 first meets the qualifications set forth in this Section.

20 If, in any year, additions or improvements are made to  
21 property subject to assessment under this Section and the  
22 additions or improvements would increase the assessed value of  
23 the property, then 15% of the final assessed value of the  
24 additions or improvements shall be added to the final assessed  
25 value of the property for the year in which the additions or  
26 improvements are completed and for all subsequent years that

1 the property is eligible for assessment under this Section.

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

4 (c) ~~Fraternal organizations whose property is assessed~~  
5 ~~under this Section must annually submit an application to the~~  
6 ~~chief county assessment officer on or before (i) January 31 of~~  
7 ~~the assessment year in counties with a population of 3,000,000~~  
8 ~~or more and (ii) December 31 of the assessment year in all~~  
9 ~~other counties.~~ The ~~initial~~ application must contain the  
10 information required by the Department of Revenue, which shall  
11 prepare the form, including:

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

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

17 (3) a written instrument evidencing that the  
18 organization is the record owner or has a legal or  
19 equitable interest in the property;

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

22 (5) the signature of the organization's chief  
23 presiding officer.

24 ~~Subsequent applications shall include any changes in the~~  
25 ~~initial application and shall affirm the ownership, use, and~~  
26 ~~liability for taxes for the year in which it is submitted. All~~

1 applications shall be notarized.

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

4 (Source: P.A. 92-388, eff. 1-1-02; 92-859, eff. 1-3-03.)

5 (35 ILCS 200/10-360)

6 Sec. 10-360. Fraternal organization assessment freeze.

7 (a) For the taxable year 2003 and thereafter, the assessed  
8 value of real property owned and used by a fraternal  
9 organization or its affiliated Illinois not for profit  
10 corporation chartered prior to 1920 that is an exempt entity  
11 under Section 501(c)(2), 501(c)(8) or 501(c)(10) of the  
12 Internal Revenue Code and whose members provide, directly or  
13 indirectly, financial support for charitable works, which may  
14 include medical care, drug rehabilitation, or education, shall  
15 be established by the chief county assessment officer as  
16 follows:

17 (1) if the property meets the qualifications set forth  
18 in this Section on January 1, 2003 and on January 1 of each  
19 subsequent assessment year, for assessment year 2003 and  
20 each subsequent assessment year, the final assessed value  
21 of the property shall be 15% of the final assessed value of  
22 the property for the assessment year 2002; or

23 (2) if the property first meets the qualifications set  
24 forth in this Section on January 1 of any assessment year  
25 after assessment year 2003 and on January 1 of each



1 subsequent assessment year, for that first assessment year  
2 and each subsequent assessment year, the final assessed  
3 value shall be 15% of the final assessed value of the  
4 property for the assessment year in which the property  
5 first meets the qualifications set forth in this Section.

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

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

16 (c) ~~Fraternal organizations or their affiliated not for~~  
17 ~~profit corporations whose property is assessed under this~~  
18 ~~Section must annually submit an application to the chief county~~  
19 ~~assessment officer on or before (i) January 31 of the~~  
20 ~~assessment year in counties with a population of 3,000,000 or~~  
21 ~~more and (ii) December 31 of the assessment year in all other~~  
22 ~~counties.~~ The ~~initial~~ application must contain the information  
23 required by the Department of Revenue, which shall prepare the  
24 form, including:

25 (1) the location or legal description of the property  
26 on which is located the principal building for the

1 organization, including the PIN number, if available;

2 (2) a written instrument evidencing that the  
3 organization or not for profit corporation is the record  
4 owner or has a legal or equitable interest in the property;

5 (3) an affidavit that the organization or not for  
6 profit corporation is liable for paying the real property  
7 taxes on the property; and

8 (4) the signature of the organization's or not for  
9 profit corporation's chief presiding officer.

10 ~~Subsequent applications shall include any changes in the~~  
11 ~~initial application and shall affirm the ownership, use, and~~  
12 ~~liability for taxes for the year in which it is submitted.~~ All  
13 applications shall be notarized.

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

16 (Source: P.A. 92-859, eff. 1-3-03.)

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