

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 adding
5 Divisions 16 and 17 to Article 10 as follows:

6 (35 ILCS 200/Art. 10 Div. 16 heading new)

7 DIVISION 16. CONSERVATION STEWARDSHIP LAW

8 (35 ILCS 200/10-400 new)

9 Sec. 10-400. Short title; findings and policy.

10 (a) This Division may be cited as the Conservation
11 Stewardship Law.

12 (b) The General Assembly finds that it is in the best
13 interest of this State to maintain, preserve, conserve, and
14 manage unimproved land to assure the protection of these
15 limited and unique environmental resources for the economic and
16 social well-being of the State and its citizens.

17 The General Assembly further finds that, to maximize
18 voluntary taxpayer participation in conservation programs,
19 conservation should be recognized as a legitimate land use and
20 taxpayers should have a full range of incentive programs from
21 which to choose.

22 Therefore, the General Assembly declares that it is in the

1 public interest to prevent the forced conversion of unimproved
2 land to more intensive uses as a result of economic pressures
3 caused by the property tax system at values incompatible with
4 their preservation and management as unimproved land, and that
5 a program should be designed to permit the continued
6 availability of this land for these purposes.

7 The General Assembly further declares that the following
8 provisions are intended to allow for the conservation,
9 management, and assessment of unimproved land generally
10 suitable for the perpetual growth and preservation of such land
11 in this State.

12 (35 ILCS 200/10-405 new)

13 Sec. 10-405. Definitions. As used in this Division:

14 "Unimproved land" means woodlands, prairie, wetlands, or
15 other vacant and undeveloped land that is not used for any
16 residential or commercial purpose that materially disturbs the
17 land.

18 "Conservation management plan" means a plan approved by the
19 Department of Natural Resources that specifies conservation
20 and management practices, including uses that will be conducted
21 to preserve and restore unimproved land.

22 "Managed land" means unimproved land of 5 contiguous acres
23 or more that is subject to a conservation management plan.

24 (35 ILCS 200/10-410 new)

1 Sec. 10-410. Conservation management plan; rules. The
2 Department of Natural Resources shall adopt rules specifying
3 the form and content of a conservation management plan
4 sufficient for managed land to be valued under this Division.
5 The rules adopted under this Section must require a description
6 of the managed land and must specify the conservation and
7 management practices that are appropriate to preserve and
8 maintain unimproved land in this State and any other
9 conservation practices.

10 (35 ILCS 200/10-415 new)

11 Sec. 10-415. Plan submission and review; approval.

12 (a) A taxpayer requesting special valuation of unimproved
13 land under this Division must first submit a conservation
14 management plan for that land to the Department of Natural
15 Resources for review. The Department of Natural Resources shall
16 review each submitted plan for compliance with the standards
17 and criteria set forth in its rules.

18 (b) Upon approval, the Department of Natural Resources
19 shall issue to the taxpayer a written declaration that the land
20 is subject to a conservation management plan approved by the
21 Department of Natural Resources.

22 (c) The Department of Natural Resources shall reapprove the
23 plan every 10 years and revise it when necessary or
24 appropriate.

25 (d) If a plan is not approved, then the Department of

1 Natural Resources shall state the reasons for the denial and
2 provide the taxpayer an opportunity to amend the plan to
3 conform to the requirements of this Division. If the
4 application is denied a second time, the taxpayer may appeal
5 the decision to an independent 3-member panel to be established
6 within the Department of Natural Resources.

7 (e) The submission of an application for a conservation
8 management plan under this Section or of a forestry management
9 plan under Section 10-150 shall be treated as compliance with
10 the requirements of that plan until the Department of Natural
11 Resources can review the application. The Department of Natural
12 Resources shall certify, to the Department, these applications
13 as being approved plans for the purpose of this Division.

14 (35 ILCS 200/10-420 new)

15 Sec. 10-420. Special valuation of managed land;
16 exceptions.

17 (a) In all counties, except for Cook County, beginning with
18 assessments made in 2008 and thereafter, managed land for which
19 an application has been approved under Section 10-415 that
20 contains 5 or more contiguous acres is valued at 5% of its fair
21 cash value.

22 (b) The special valuation under this Section does not apply
23 to (i) any land that has been assessed as farmland under
24 Sections 10-110 through 10-145, (ii) land valued under Section
25 10-152 or 10-153, (iii) land valued as open space under Section

1 10-155, (iv) land certified under Section 10-167, or (v) any
2 property dedicated as a nature preserve or a nature preserve
3 buffer under the Illinois Natural Areas Preservation Act and
4 assessed in accordance with subsection (e) of Section 9-145.

5 (35 ILCS 200/10-425 new)

6 Sec. 10-425. Certification.

7 (a) The Department of Natural Resources shall certify to
8 the Department a list of applications approved under Section
9 10-415. This list must contain the following information for
10 each approved application:

11 (1) the name and address of the taxpayer;

12 (2) the county in which the land is located;

13 (3) the size and each property index number or legal
14 description of the land that was approved; and

15 (4) copies of the taxpayer's approved conservation
16 management plan.

17 (b) Within 30 days after the receipt of this information,
18 the Department shall notify in writing the chief county
19 assessment officer of each parcel of land covered by an
20 approved conservation management plan and application. The
21 chief county assessment officer shall determine the valuation
22 of the land as otherwise permitted by law and as required under
23 Section 10-420 of this Division, and shall list them
24 separately.

1 (35 ILCS 200/10-430 new)

2 Sec. 10-430. Withdrawal from special valuation.

3 (a) If any of the following events occur, then the
4 Department of Natural Resources shall withdraw all or a portion
5 of the land from special valuation:

6 (1) the Department of Natural Resources determines,
7 based on field inspections or from any other reasonable
8 evidence, that the land no longer meets the criteria under
9 this Division; or

10 (2) the failure of the taxpayer to respond to a request
11 from the Department of Natural Resources or the chief
12 county assessment officer of each county in which the
13 property is located for data regarding the use of the land
14 or other similar information pertinent to the continued
15 special valuation of the land.

16 (b) A determination by the Department of Natural Resources
17 to withdraw land from the special valuation under this Act is
18 effective on the following January 1 of the assessment year in
19 which the withdrawal occurred.

20 (c) The Department of Natural Resources shall notify the
21 chief county assessment officer and the Department in writing
22 of any land withdrawn from special valuation. Upon withdrawal,
23 additional taxes must be calculated as provided in Section
24 10-445.

25 (35 ILCS 200/10-435 new)

1 Sec. 10-435. Recapture.

2 (a) If, in any taxable year that the taxpayer receives a
3 special valuation under Section 10-470, the taxpayer does not
4 comply with the conservation management plan, then the taxpayer
5 shall, by the following September 1, pay to the county
6 treasurer the difference between: (i) the taxes paid for that
7 year and; (ii) what the taxes for that year would have been
8 based on a valuation otherwise permitted by law.

9 (b) If the amount under subsection (a) is not paid by the
10 following September 1, then that amount is considered to be
11 delinquent property taxes.

12 (c) If a taxpayer who currently owns land in (i) a forestry
13 management plan under Section 10-150 or (ii) land registered or
14 encumbered by conservation rights under Section 10-166 that
15 would qualify for the tax assessment under this Division, then
16 the taxpayer may apply for reassessment under this Division and
17 shall not be penalized for doing so.

18 (35 ILCS 200/10-440 new)

19 Sec. 10-440. Sale or transfer of unimproved land. The sale
20 or transfer of unimproved land does not affect the valuation of
21 the land, unless there is a change in the use of the land or the
22 acreage requirement is no longer met. Any tract of land
23 containing less than 5 acres after a sale or transfer may be
24 reclassified by the chief county assessment officer and valued
25 as otherwise permitted by law. The taxpayer and the Department

1 of Natural Resources may revise a conservation management plan
2 whenever there is a change in the ownership of the affected
3 land.

4 (35 ILCS 200/10-445 new)

5 Sec. 10-445. Rules. The Department of Natural Resources
6 shall adopt rules to implement and administer this Act.

7 (35 ILCS 200/Art. 10 Div. 17 heading new)

8 DIVISION 17. WOODED ACREAGE ASSESSMENT TRANSITION LAW

9 (35 ILCS 200/10-500 new)

10 Sec. 10-500. Short title. This Division may be cited as the
11 Wooded Acreage Assessment Transition Law.

12 (35 ILCS 200/10-505 new)

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

16 (1) can be defined as "wooded acreage" by the United
17 States Department of Labor Bureau of Land Management;

18 (2) is at least 5 contiguous acres;

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

22 (4) is not managed under a forestry management plan and

1 considered to be other farmland under Section 10-150 of
2 this Code;

3 (5) does not qualify for another preferential
4 assessment under this Code; and

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

6 (35 ILCS 200/10-510 new)

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

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

15 (b) The wooded acreage shall continue to be assessed under
16 the provisions of this Section through any assessment year in
17 which the property is transferred or no longer qualifies as
18 wooded acreage under Section 10-505, and the property must be
19 assessed as otherwise permitted by law beginning the following
20 assessment year.

21 (35 ILCS 200/10-515 new)

22 Sec. 10-515. Notice requirement. If the owner of property
23 subject to this Division is a corporation, partnership, limited
24 liability company, trust, or other similar entity, then it

1 shall report to the chief county assessment officer any change
2 in ownership interest or beneficial interest. If, after October
3 1, 2007, the ownership interests or beneficial interests in
4 such an entity change by more than 50% from those interests as
5 they existed on October 1, 2007, then the property no longer
6 qualifies to receive the preferential assessment treatment of
7 the wooded acreage under this Division, and the property must
8 be assessed as otherwise permitted by law beginning the
9 following assessment year.

10 (35 ILCS 200/10-520 new)

11 Sec. 10-520. Cook County exempt. This Division 17 does not
12 apply to any property located within Cook County.

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