



Sen. John M. Sullivan

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1 AMENDMENT TO SENATE BILL 17

2 AMENDMENT NO. _____. Amend Senate Bill 17 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by adding
5 Division 16 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

1 social well-being of the State and its citizens.

2 The General Assembly further finds that, to maximize
3 voluntary taxpayer participation in conservation programs,
4 conservation should be recognized as a legitimate land use and
5 taxpayers should have a full range of incentive programs from
6 which to choose.

7 Therefore, the General Assembly declares that it is in the
8 public interest to prevent the forced conversion of unimproved
9 land to more intensive uses as a result of economic pressures
10 caused by the property tax system at values incompatible with
11 their preservation and management as unimproved land, and that
12 a program should be designed to permit the continued
13 availability of this land for these purposes.

14 The General Assembly further declares that the following
15 provisions are intended to allow for the conservation,
16 management, and assessment of unimproved land generally
17 suitable for the perpetual growth and preservation of such land
18 in this State.

19 (35 ILCS 200/10-405 new)

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

21 "Unimproved land" means woodlands, prairie, wetlands, or
22 other vacant and undeveloped land that is not used for any
23 residential or commercial purpose that materially disturbs the
24 land.

25 "Conservation management plan" means a plan approved by the

1 Department of Natural Resources that specifies conservation
2 and management practices, including uses that will be conducted
3 to preserve and restore unimproved land.

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

6 "Passive land" means unimproved land of 10 acres or more
7 that is not subject to a conservation management plan.

8 (35 ILCS 200/10-410 new)

9 Sec. 10-410. Conservation management plan; rules. The
10 Department of Natural Resources shall adopt rules specifying
11 the form and content of a conservation management plan
12 sufficient for managed land to be valued under this Division.
13 The rules adopted under this Section must require a description
14 of the managed land and must specify the conservation and
15 management practices that are appropriate to preserve and
16 maintain unimproved land in this State and any other
17 conservation practices.

18 (35 ILCS 200/10-415 new)

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

20 (a) A taxpayer requesting special valuation of unimproved
21 land under this Division must first submit a conservation
22 management plan for that land to the Department of Natural
23 Resources for review. The Department of Natural Resources shall
24 review each submitted plan for compliance with the standards

1 and criteria set forth in its rules.

2 (b) Upon approval, the Department of Natural Resources
3 shall issue to the taxpayer a written declaration that the land
4 is subject to a conservation management plan approved by the
5 Department of Natural Resources.

6 (c) The Department of Natural Resources shall review the
7 plan annually for compliance and shall reapprove the plan every
8 10 years and revise it when necessary or appropriate.

9 (d) If a plan is not approved, then the Department of
10 Natural Resources shall state the reasons for the denial and
11 provide the taxpayer an opportunity to amend the plan to
12 conform to the requirements of this Division. If the
13 application is denied a second time, the taxpayer may appeal
14 the decision to an independent 3-member panel to be established
15 within the Department of Natural Resources.

16 (e) The submission of an application for a conservation
17 management plan under this Section or of a forestry management
18 plan under Section 10-150 shall be treated as compliance with
19 the requirements of that plan until the Department of Natural
20 Resources can review the application. The Department of Natural
21 Resources shall certify, to the Department, these applications
22 as being approved plans for the purpose of this Division.

23 (35 ILCS 200/10-420 new)

24 Sec. 10-420. Special valuation of managed and passive land;
25 exceptions.

1 (a) In all counties, except for Cook County, beginning with
2 assessments made in 2008 and thereafter, managed land for which
3 an application has been approved under Section 10-415 that
4 contains 5 or more contiguous acres is valued at 2% of its fair
5 cash value.

6 (b) Passive land that contains 10 or more contiguous acres
7 is valued at 5% of its fair cash value.

8 (c) The special valuation under this Section does not apply
9 to (i) any land that has been assessed as farmland under
10 Sections 10-110 through 10-145, (ii) land valued under Section
11 10-152 or 10-153, (iii) land valued as open space under Section
12 10-155, or (iv) land certified under Section 10-167.

13 (35 ILCS 200/10-425 new)

14 Sec. 10-425. Certification.

15 (a) The Department of Natural Resources shall certify to
16 the Department a list of applications approved under Section
17 10-415. This list must contain the following information for
18 each approved application:

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

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

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

23 (4) copies of the taxpayer's approved conservation
24 management plan.

25 (b) Within 30 days after the receipt of this information,

1 the Department shall notify in writing the chief county
2 assessment officer of each parcel of land covered by an
3 approved conservation management plan and application. The
4 chief county assessment officer shall determine the valuation
5 of the land as otherwise permitted by law and as required under
6 Section 10-420 of this Division, and shall list them
7 separately.

8 (35 ILCS 200/10-430 new)

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

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

13 (1) the Department of Natural Resources determines,
14 based on field inspections or from any other reasonable
15 evidence, that the land no longer meets the criteria under
16 this Division; or

17 (2) the failure of the taxpayer to respond to a request
18 from the Department of Natural Resources for data regarding
19 the use of the land or other similar information pertinent
20 to the continued special valuation of the land.

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

25 (c) The Department of Natural Resources shall notify the

1 chief county assessment officer and the Department in writing
2 of any land withdrawn from special valuation. Upon withdrawal,
3 additional taxes must be calculated as provided in Section
4 10-445.

5 (35 ILCS 200/10-435 new)

6 Sec. 10-435. Penalty.

7 (a) If land is no longer used as unimproved land under this
8 Act, the taxpayer shall, by the following September 1, pay to
9 the county treasurer the difference between: (i) the taxes paid
10 in the 10 preceding years or, if the special valuation has been
11 in effect for less than 10 preceding years, the taxes paid for
12 the years the special valuation has been in effect based on the
13 valuation under Section 10-420 and; (ii) what the taxes for
14 those years would have been based on a valuation otherwise
15 permitted by law.

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

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

1 (35 ILCS 200/10-440 new)

2 Sec. 10-440. Sale or transfer of unimproved land. The sale
3 or transfer of unimproved land does not affect the valuation of
4 the land, unless there is a change in the use of the land or the
5 acreage requirement is no longer met. Any tract of land
6 containing less than 5 acres after a sale or transfer may be
7 reclassified by the chief county assessment officer and valued
8 as otherwise permitted by law. The taxpayer and the Department
9 of Natural Resources may revise a conservation management plan
10 whenever there is a change in the ownership of the affected
11 land.

12 (35 ILCS 200/10-445 new)

13 Sec. 10-445. Rules. The Department and the Department of
14 Natural Resources may adopt rules to implement and administer
15 this Act.

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