



Sen. Antonio Muñoz

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1 AMENDMENT TO SENATE BILL 3382

2 AMENDMENT NO. \_\_\_\_\_. Amend Senate Bill 3382, AS AMENDED,  
3 by replacing everything after the enacting clause with the  
4 following:

5 "Section 5. The Property Tax Code is amended by changing  
6 Section 10-155 as follows:

7 (35 ILCS 200/10-155)

8 Sec. 10-155. Open space land; valuation. In all counties,  
9 in addition to valuation as otherwise permitted by law, land  
10 which is used for open space purposes and has been so used for  
11 the 3 years immediately preceding the year in which the  
12 assessment is made, upon application under Section 10-160,  
13 shall be valued on the basis of its fair cash value, estimated  
14 at the price it would bring at a fair, voluntary sale for use  
15 by the buyer for open space purposes.

16 (a) Land is considered used for open space purposes if it

1 is more than 10 acres in area and:

2 (1) ~~(a)~~ is actually and exclusively used for  
3 maintaining or enhancing natural or scenic resources,

4 (2) ~~(b)~~ protects air or streams or water supplies,

5 (3) ~~(c)~~ promotes conservation of soil, wetlands,  
6 beaches, or marshes, including ground cover or planted  
7 perennial grasses, trees and shrubs and other natural  
8 perennial growth, and including any body of water, whether  
9 man-made or natural,

10 (4) ~~(d)~~ conserves landscaped areas, such as public or  
11 private golf courses,

12 (5) ~~(e)~~ enhances the value to the public of abutting or  
13 neighboring parks, forests, wildlife preserves, nature  
14 reservations, sanctuaries, or other open spaces, or

15 (6) ~~(f)~~ preserves historic sites.

16 (b) A separately identifiable part of one property or  
17 campus consisting of one or more parcels of land under one  
18 ownership shall be valued as open space if the separately  
19 identifiable part meets one or more of the criteria listed in  
20 subsection (a) of this Section and is not otherwise excluded  
21 from valuation as open space land under this Section. The  
22 remaining part of such property or campus shall be valued at  
23 fair cash value in accordance with Section 9-145 or in  
24 accordance with a classification ordinance adopted pursuant to  
25 Section 9-150. The boundary between the part of a property to  
26 be valued as open space and the remaining part of the property

1 to be valued at fair cash value shall be set forth by map,  
2 survey, or other description sufficient to identify both parts  
3 clearly in the application filed under Section 10-160. The  
4 boundary need not conform to existing property index number  
5 ("PIN") descriptions, and one PIN may contain both open space  
6 and non-open space land. In all cases the qualification of any  
7 land for open space valuation shall be determined by the  
8 substantive criteria in this Section, and not merely by PIN  
9 descriptions.

10 (c) The following uses of land or improvements do not  
11 qualify for valuation as open space land, except as otherwise  
12 provided under this Section:

13 (1) land that ~~Land is not considered used for open~~  
14 ~~space purposes if it~~ is used primarily for residential  
15 purposes; -

16 (2) ~~if~~ ~~if the~~ land is improved with a water-retention  
17 dam that is operated primarily for commercial purposes, the  
18 water-retention dam is not considered to be used for open  
19 space purposes despite the fact that any resulting man-made  
20 lake may be considered to be used for open space purposes  
21 under this Section; -

22 (3) improvements consisting of hotels, lodging  
23 facilities, club houses, banquet facilities, tennis or  
24 other courts, swimming pools, or retail shops, together  
25 with the land directly underlying such improvements;

26 (4) improvements consisting of buildings or structures

1 that are used primarily for commercial or industrial  
2 purposes, together with the land directly underlying such  
3 improvements;

4 (5) parking areas, roadways, walkways, medians with or  
5 without plantings, and grassy areas which merely separate  
6 one non-open space improvement from another on a campus or  
7 property with multiple improvements, all of which are used  
8 primarily to support the same purposes of the improvements  
9 listed in items (3) and (4) of this subsection (c).

10 (d) Improvements or structures located on or adjacent to  
11 land that is qualified to be valued as open space under  
12 subsection (a) of this Section that enhance, preserve, or  
13 conserve that land in its use for open space purposes shall be  
14 included within the open space valuation and shall not be  
15 separately valued. Such improvements or structures include,  
16 but are not limited to:

17 (1) tees, fairways, greens, sand traps, sprinkler  
18 systems, or any other improvements or structures that are  
19 an integral part of a golf course;

20 (2) maintenance buildings, equipment sheds, or other  
21 building or structural improvements that are used  
22 primarily for the operation or maintenance of any open  
23 space land, including, but not limited to, golf courses,  
24 other landscaped areas, nature reservations, sanctuaries,  
25 beaches, or historic sites;

26 (3) parking areas, roadways, or walkways used

1 primarily to support the open space purposes of the land;  
2 and

3 (4) in addition to other buildings used for operation  
4 or maintenance of a golf course, certain parts of a golf  
5 club house or pro-shop, as defined and limited in  
6 subsection (e) of this Section; provided, however, that  
7 such parts of a golf club house or pro-shop shall only  
8 qualify to be included within the open space valuation if  
9 they are used primarily for golf-related operations or  
10 activities, and are not used primarily for any other  
11 purposes or activities.

12 (e) The inclusion of golf club houses and pro shops within  
13 an open space assessment under this Section is subject to the  
14 following definitions and limitations:

15 (1) An overall maximum of 10,000 square feet of a club  
16 house or pro-shop building area, located in one or more  
17 buildings, may be included within the open space assessment  
18 for any one golf course property. Any part of such building  
19 area must first qualify under subsection (d)(4) of this  
20 Section to be included within the open space assessment,  
21 and the inclusion of any building area shall not guarantee  
22 that the maximum square footage will be so-qualified.

23 (2) A "golf course property" means one or more golf  
24 courses, with any number of golf holes, under common  
25 ownership and operation on one parcel or several contiguous  
26 parcels of land.

1           (3) A golf club house or part thereof is considered to  
2           be primarily for golf-related operations or activities if  
3           it contains locker rooms or other dressing areas for  
4           golfers, a grill room or other casual food and beverage  
5           service available to golfers before, during, or after  
6           rounds, or an office for the administration of the golf  
7           course, and if it is actually and primarily used for these  
8           purposes.

9           (4) A golf pro-shop or part thereof is considered to be  
10           primarily for golf-related operations or activities if it  
11           is used to sell or otherwise furnish golf equipment or golf  
12           apparel, or as an office for administration of the golf  
13           course, and if it is actually and primarily used for these  
14           purposes.

15           (Source: P.A. 95-70, eff. 1-1-08.)".