

1 AN ACT concerning taxation.

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 Section 10-355 as follows:

6 (35 ILCS 200/10-355 new)

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

8 (a) For the taxable year 2002 and thereafter, the  
9 assessed value of real property owned and used by a fraternal  
10 organization, or its subordinate organization or entity, that  
11 is an exempt entity under Section 501(c)(8) of the Internal  
12 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,  
15 shall be established by the chief county assessment officer  
16 as follows:

17 (1) if the property meets the qualifications set  
18 forth in this Section on January 1, 2002 and on January 1  
19 of each subsequent assessment year, for assessment year  
20 2002 and each subsequent assessment year, the final  
21 assessed value of the property shall be 15% of the final  
22 assessed value of the property for the assessment year  
23 2001; or

24 (2) if the property first meets the qualifications  
25 set forth in this Section on January 1 of any assessment  
26 year after assessment year 2002 and on January 1 of each  
27 subsequent assessment year, for that first assessment  
28 year and each subsequent assessment year, the final  
29 assessed value shall be 15% of the final assessed value  
30 of the property for the assessment year in which the  
31 property first meets the qualifications set forth in this

1       Section.

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

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

13       (c) Fraternal organizations whose property is assessed  
14 under this Section must annually submit an application to the  
15 chief county assessment officer on or before (i) January 31  
16 of the assessment year in counties with a population of  
17 3,000,000 or more and (ii) December 31 of the assessment year  
18 in all other counties. The initial application must contain  
19 the information required by the Department of Revenue, which  
20 shall prepare the form, including:

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

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

26           (3) a written instrument evidencing that the  
27 organization is the record owner or has a legal or  
28 equitable interest in the property;

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

31           (5) the signature of the organization's chief  
32 presiding officer.

33       Subsequent applications shall include any changes in the  
34 initial application and shall affirm the ownership, use, and

1 liability for taxes for the year in which it is submitted.  
2 All applications shall be notarized.

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

5 Section 10. The State Mandates Act is amended by adding  
6 Section 8.25 as follows:

7 (30 ILCS 805/8.25 new)

8 Sec. 8.25. Exempt mandate. Notwithstanding Sections 6  
9 and 8 of this Act, no reimbursement by the State is required  
10 for the implementation of any mandate created by this  
11 amendatory Act of the 92nd General Assembly.

12 Section 99. Effective Date. This Act takes effect on  
13 January 1, 2002.