

1 AN ACT concerning taxes.

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 changing
5 Section 10-155 as follows:

6 (35 ILCS 200/10-155)

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

15 Land is considered used for open space purposes if it is:

16 (1) more than 10 acres in area and conserves landscaped
17 areas by being used as a public or private golf course; or

18 (2) is more than 10 acres in area, provides a regular
19 opportunity for public access to the property for
20 educational, pleasure, and recreational purposes, and:

21 (a) is actually and exclusively used for
22 maintaining or enhancing natural or scenic resources,

23 (b) protects air or streams or water supplies,

24 (c) promotes conservation of soil, wetlands,
25 beaches, or marshes, including ground cover or planted
26 perennial grasses, trees and shrubs and other natural
27 perennial growth, and including any body of water,
28 whether man-made or natural,

29 (d) conserves landscaped areas, ~~such as public or~~
30 ~~private golf courses,~~

31 (e) enhances the value to the public of abutting or

1 neighboring parks, forests, wildlife preserves, nature
2 reservations, sanctuaries, or other open spaces, or
3 (f) preserves historic sites.

4 Land is not considered used for open space purposes if it
5 is used primarily for residential purposes.

6 (Source: P.A. 88-455; 89-137, eff. 1-1-96.)