



PTAX-337-R Combined Application for Conservation Right Public Benefit Certification and for Reduced Assessed Valuation of Property

Instructions

You must complete and file Part 1 and Part 2 of this application to request the Illinois Department of Natural Resources (IDNR) to certify that the conservation right on the listed property provides a demonstrated public benefit under Section 10-167 of the Property Tax Code (35 ILCS 200/10-167).

You must attach a copy of the entire recorded document conveying the conservation right to your application. Mail your completed application to: Illinois Department of Natural Resources, Attn: P-TAX-337-R, One Natural Resources Way, Springfield IL 62702-1271. IDNR will return your application after processing. If you have questions, call IDNR at **217 782-6302**.

If a conservation right public benefit certification is approved, you may request a reduced assessed valuation of property by completing and filing Part 3 and Part 4 of this notarized application with the chief county assessment officer in the county where the property is located.

Note: If your property is registered under the Illinois Natural Areas Preservation Act (525 ILCS 30/16), follow the instructions on the reverse side of this application.

Part 1: Identify the property

Owner of record

Name _____

Mailing address _____

Daytime phone _____

Location of registered land or land encumbered by conservation right

Street address _____

County or counties _____

City or town _____

Township/range/section _____

Property index number (PIN) _____

(If PIN is unavailable, use a separate page listing the property's complete legal description.)

Number of acres _____

Entity holding conservation right to property (Not applicable for registered land.)

Name _____

Mailing address _____

Daytime phone _____

Part 2: Sign below

I hereby request the Illinois Department of Natural Resources to certify that the conservation right on the listed property provides a demonstrated public benefit as provided in Section 10-167 of the Property Tax Code (35 ILCS 200/10-167).

Applicant's signature _____

Date _____

For use by Illinois Department of Natural Resources

Is the property encumbered by a conservation right? Yes No

If yes, is the encumbrance perpetual? Yes No

Does the conservation right on the property provide a demonstrated public benefit? Yes No

If yes, the property qualifies because it protects at least one of the following:

- an opportunity for public access to outdoor recreation or outdoor education
- a habitat for state or federal endangered or threatened species or federal candidate species
- land identified in the Illinois Natural Areas Inventory
- land determined to be eligible for registration under the Register of Land and Water Reserves
- land contributing to the ecological viability of a park, conservation area, nature preserve, or other high quality terrestrial or aquatic area that is publicly owned or otherwise protected
- land included in, or consistent with a government policy or plan for the conservation of wildlife habitat or open space, for restoration or protection of lakes and streams, or for the protection of scenic areas

Date received: _____

Evaluation prepared by: _____

Certification number: _____

IDNR staff _____

Date _____

Certified Not Certified

Reasons (if not certified) _____

Instructions

You may request a reduced assessed valuation of the property described on Part 1 by completing and filing Part 3 and Part 4 of this notarized application with the chief county assessment officer in the county where registered land (525 ILCS 30/16) or certified land encumbered by a conservation right that provides a demonstrated public benefit (35 ILCS 200/10-167) is located.

You must attach a copy of the entire recorded registration agreement if the property listed on this notarized application is registered land. A complete legal description of the listed property should appear in the registration agreement or the attached

conservation right for encumbered land under Part 1.

A **separate** application must be filed with the chief county assessment officer in each county where the listed property is located for which you are seeking a reduced assessed valuation. The application must be submitted by January 31 of the tax assessment year for which a reduced assessed valuation is sought.

Part 3: Provide requested information

I am the person or entity liable for taxes on the property listed on Part 1 of this application which is located in _____ County, Illinois.

I am filing this application to request a reduced assessment of the listed property for the reason indicated below.

Please check only one reason.

- The conservation right on the listed property has been certified as providing a demonstrated public benefit (35 ILCS 200/10-167). See reverse side for IDNR certification.
- The listed property has been registered under the Illinois Natural Areas Preservation Act (525 ILCS 30/16).

The registration agreement or conservation right establishes a perpetual encumbrance on the listed property.

The registration agreement or conservation right prohibits the construction of any other structure on the listed property except for replacement structures of a similar or smaller size that do not interfere with or destroy the registration or conservation right.

The listed property has not been valued as open space land under Section 10-155 of the Property Tax Code (35 ILCS 200/10-155).

If this application is approved, I understand: Under Section 10-166 of the Property Tax Code (35 ILCS 200/10-166), in counties with 200,000 or fewer inhabitants that do not classify property for the purpose of taxation, the listed property shall be valued at 8 1/3 percent of its fair market value, estimated as if the property was not registered or encumbered. Any improvement on the property shall be valued at 33 1/3 percent of its fair market value.

Under Section 10-166 of the Property Tax Code (35 ILCS 200/10-166), in counties with more than 200,000 inhabitants that classify property for the purpose of taxation, the listed property shall be valued at 25 percent of that percentage of its fair market value established by an ordinance adopted under Section 4 of Article IX of the Illinois Constitution of 1970. Any improvement on the property shall be valued at that percentage of fair market value established by the same ordinance.

Under Section 10-169 of the Property Tax Code (35 ILCS 200/10-169), the person or entity liable for taxes on the listed property shall notify the chief county assessment officer in writing by certified mail within 30 days after the release or amendment of either the registration agreement or the conservation right if the effect is to substantially diminish the public benefit. The person or entity liable for taxes is required to pay the county treasurer the difference in taxes based on the fair market value or ordinance level of the property permitted by law in each of the 10 preceding years or lesser time period the reduced valuation was in effect, plus 10 percent interest. Payment is due by the following September 1 or the amount of the difference shall be considered delinquent taxes.

Except as otherwise provided in Section 10-169(b) of the Property Tax Code (35 ILCS 200/10-169(b)), if a written notice is not provided by certified mail in a timely manner, then any property that is no longer registered or encumbered by the conservation right shall be treated as omitted property under this Code.

Part 4: Sign below

Under penalties of perjury, I state that, to the best of my knowledge, the information contained in this application, including attached material, is true, correct, and complete. I agree to abide by all provisions in the registration agreement or the conservation right on the listed property. I further agree to comply with all requirements relating to the reduced assessed valuation for registered land or land encumbered by conservation rights under Article 10 of the Property Tax Code.

Applicant's signature _____

Date _____

Subscribed and sworn to before me this

_____ day of _____, 20_____.

Notary public _____

For use by chief county assessment officer (CCAO)

Date Received _____ / _____ / _____

- Approved Disapproved

Reasons (if disapproved): _____

If you have any questions, please call:

(_____) _____

Mail your completed Form PTAX-337-R to:

_____ County CCAO

Mailing address _____

Chief county assessment officer's signature _____

Date _____

City _____

IL _____
ZIP _____