

TITLE 17: CONSERVATION
CHAPTER I: DEPARTMENT OF NATURAL RESOURCES
SUBCHAPTER f: ADMINISTRATIVE SERVICES

PART 2580
CONSERVATION STEWARDSHIP PROGRAM

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AUTHORITY: Implementing and authorized by the Conservation Stewardship Law [35 ILCS 200/Art. 10, Div. 16].

SOURCE: Adopted by emergency rulemaking at 31 Ill. Reg. 16751, effective December 6, 2007; adopted at 32 Ill. Reg. 7778, effective April 30, 2008; amended at 39 Ill. Reg. 7702, effective May 18, 2015; amended at 48 Ill. Reg. 5725, effective March 27, 2024.

Section 2580.10 Definitions

"Conservation Management Plan" means a plan approved by the Department of Natural Resources that specifies conservation and management practices including uses that will be conducted to preserve and restore unimproved land.
[35 ILCS 200/10-405]

"Conservation Stewardship Program" or "CSP" means the program described in this Part designed to incentivize landowners to maintain, preserve, conserve and

manage unimproved land by reducing the valuation of property taxes of landowners with a conservation management plan approved by the Department.

"Contiguous" means not separated by anything other than rivers, streams, road or right-of-way easement.

"Department" means the Illinois Department of Natural Resources.

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

"Materially Disturbs the Land" means to degrade the natural state of the land.

"Schedule of Practices" means a table indicating the type of management practice, years each practice will occur, the Stand number each practice occurs within, and the approximate acreage each management practice will cover over the 10-year management period.

"Stand" means a management unit delineated based on land cover type (forest, pond, prairie, wetland), species composition, topography, and/or vegetation age.

"Taxpayer" means the individual or entity responsible for payment of taxes on the enrolled land or on the land for which enrollment in CSP is sought.

"Unimproved Land" means woodlands, prairie, wetlands or other vacant and undeveloped land that is not used for any residential or commercial purpose that materially disturbs the land. [35 ILCS 200/10-405]

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)

Section 2580.20 Eligibility

- a) A taxpayer who has a conservation management plan for unimproved land of 5 or more contiguous acres may be accepted into the Conservation Stewardship Program. Unimproved land in Cook County is not eligible for the special valuation under this Section.
- b) A taxpayer may apply for reassessment under this Section, and shall not be penalized for doing so, if the taxpayer owns land:
 - 1) included in a forestry management plan under Section 10-150 of the Property Tax Code [35 ILCS 200/10-150];

- 2) registered or encumbered by conservation rights under Section 10-166 of the Property Tax Code [35 ILCS 200/10-166]; or
 - 3) registered as a Land and Water Reserve under Section 16 of the Illinois Natural Areas Preservation Act [525 ILCS 30/16].
- c) A taxpayer may apply for reassessment of land formerly assessed as farmland under Sections 10-110 through 10-145 of the Property Tax Code [35 ILCS 200/10-110 through 10-145] during the first year in which the land is not used for farm purposes as defined in Section 1-60 of the Property Tax Code. The special valuation offered under this Section cannot be applied to land formerly assessed as farmland until the second year in which the land is not used for farm purposes.
 - d) A taxpayer must have legal access (not landlocked) to the land prior to enrollment.
 - e) Conservation Stewardship Program enrollment expires after 10 years. For continuous CSP tax valuation, taxpayers must reapply for CSP prior to the expiration of their 10-year enrollment plan.
 - f) If ownership of the enrolled land changes during the term of an existing CSP, the Department will allow new landowners to continue the CSP enrollment. For this to occur, landowners must provide an updated tax bill or deed, Stand map, Schedule of Practices, and a change of ownership form to the Department for approval. The change of ownership form can be found on the Department's website, www.dnr.illinois.gov.
 - g) Upon approval, the new CSP landowners will receive a certification letter with their enrollment expiration date and information regarding the management practices indicated in their Schedule of Practices. The expiration date of the CSP enrollment will remain the same. If the new landowner does not elect to continue in the CSP and complete enrollment within 6 months of the date of sale of the enrolled land, the Department will remove the enrolled land from CSP and notify the chief county assessment officer and the Illinois Department of Revenue.
 - h) A taxpayer must timely pay all tax debts on the CSP land, and the CSP land must not be in foreclosure at any time during the enrollment process or during enrollment in CSP. Failure to timely pay all tax debts on CSP land, or keep CSP land out of foreclosure at any time during the enrollment process or while enrolled will result in removal of the land from the program.
 - i) Changes in ownership that result in CSP eligible land being below 5 acres will result in removal from the program.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)

Section 2580.30 Conservation Management Plan Development

- a) A taxpayer requesting special valuation of unimproved land under this Section must first submit a conservation management plan for that land to the Department for review. The submission of an application for a conservation management plan under Section 10-415 of the Property Tax Code [35 ILCS 200/10-415] or of a forestry management plan under Section 10-150 of the Property Tax Code shall be treated as compliance with the requirements of that plan until the Department can review the application. The conservation management plan may be prepared by the taxpayer or his/her representative and shall include those items listed under Sections 2580.40 through 2580.160. The Department shall provide a means for submittal of conservation management plans via the Internet at <http://dnr.state.il.us>. Conservation management plans may also be submitted to the Department as a hard copy via standard means of delivery. Conservation management plans submitted in hard copy should be sent to:

Conservation Stewardship Program
Office of Resource Conservation
Illinois Department of Natural Resources
One Natural Resources Way
Springfield IL 62702-1271

- b) A taxpayer whose eligibility is based on Section 2580.20(b) shall not be required to submit a new conservation management plan if a management plan prepared as a condition of the programs listed in Section 2580.20(b) has been approved by the Department.
- c) Management plans prepared for participation in other conservation programs administered by the Department and approved by the Department will be accepted as a conservation management plan provided that the plan includes a description of the managed land and specifies the conservation and management practices to be implemented on the managed land as required by Section 10-410 of the Property Tax Code.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)

Section 2580.40 Taxpayer Contact Information

The taxpayer's name, mailing address, electronic mail (e-mail) address and phone numbers shall be included in the conservation management plan.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)

Section 2580.50 Location of Managed Land

The location of the managed land for which the conservation management plan is prepared shall include the section, township, range, principal meridian and county name. The property index number or parcel number (where used by the County Assessor's Office) shall also be provided.

Section 2580.60 Maps of Managed Land

Maps of the managed land to be enrolled and the surrounding vicinity shall be included with the application. The map shall be at a minimum scale of 2 inches to the mile and shall depict an area large enough to include local landmarks (roads, streams, municipalities, etc.) that allows a reviewer to locate the managed land within a larger landscape. Maps must be printed on 8.5" x 11" paper. An aerial Stand map (identifies areas designated for native species management (Stands)) and a tax assessor's Property Index Number map are required.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)

Section 2580.70 Description of Managed Land

The size in acres of the managed land shall be specified in the conservation management plan. The conservation management plan shall also include a description of the habitat type (woodland, wetland, prairie, etc.) that currently exists on the managed land.

Section 2580.80 Recent History of Managed Land

The conservation management plan shall include a description of the recent (up to 10 years, if known) uses of the managed land and any natural resource management that has been implemented on the managed land during that time.

Section 2580.90 Plants and Animals Present

A list of the plants and animals known to exist on the managed land shall be included. The list shall include the names of plants and animals that can be identified by the taxpayer or other users of the managed land or a general listing of types of plants and animals (large trees, tall grasses, birds, small animals, fish, etc.).

Section 2580.100 Adjacent Land Use

The conservation management plan shall include a general description of the present uses of land adjoining the managed land (residential, agricultural, forest, grassland, public roadway, etc.). The use of adjoining land to the north, south, east, and west of the managed land shall be specified.

Section 2580.110 Management Objectives

The conservation management plan shall include a description of the specific management objectives to be pursued on the managed land, for example, management of existing habitat types, conversion/restoration to historic habitat type (e.g., woodland, wetland, prairie), reduction of erosion and/or removal of invasive/exotic species. If more than one management objective is to be pursued, each shall be described and the portion of the managed land on which each will be applied shall be specified and delineated on the map included in the conservation management plan.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)

Section 2580.120 Management Practices

- a) The specific management practices (herbicide application, planting, prescribed burning, tree thinning, water control structures, etc.) that will be used to achieve the management objectives shall be described. If a management practice is to be implemented on only a portion of the managed land, the portion on which each practice will be applied shall be specified and delineated on an aerial map included in the conservation management plan.
- b) The description of management practices to be implemented on the managed land shall include a Schedule of Practices for the entire 10-year program commitment.
- c) During the third, sixth, and ninth years of the enrollment period, the landowner shall report to the Department the management practices that were implemented the previous three years. Reports must be returned to the Department by March 31 of the following year using the CSP triennial report form. This form can be found at the Department's website: www.illinois.gov/conservation/csp.html. For monitoring purposes, any receipts, expenditures, or invoices related to management work completed on the enrolled land must be provided to the Department with the triennial report form.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)

Section 2580.130 Protection Measures

The conservation management plan shall include a description of any known or foreseeable threats to the managed land that may affect management decisions (injurious insects, disease, contaminants or other environmental problems, wildfire risk, nearby development, etc.). Protective measures that will be used to minimize or mitigate negative effects of those threats shall be described.

Section 2580.140 Exotic/Non-Native Invasive Species

Exotic plants that have been identified on the managed land shall be listed in the conservation management plan. The conservation management plan shall include a description of practicable management practices specifically intended to reduce or eliminate exotic plants from the managed land. No conservation management plan shall include the intentional introduction of exotic plants. For the purposes of this Part, exotic plants shall be those included on a list maintained by the Department available at <http://dnr.state.il.us> or by writing to the Conservation Stewardship Program at the address listed in Section 2580.30(a).

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)

Section 2580.150 Uses of Managed Land to be Allowed by Landowner

The uses and activities that the landowner intends to allow on the managed land shall be described (hunting, hiking, mushroom collecting, fishing, birding, nut and berry collection, firewood collection, etc.). Enrollment of managed land in the Conservation Stewardship Program creates no obligation on the part of the landowner to allow public access to or use of the managed land.

Section 2580.160 Taxpayer Signature

A conservation management plan submitted as a hard copy shall be signed and dated by the taxpayer. A conservation management plan submitted via the Internet shall include the electronic signature of the taxpayer. The Department shall provide a certification form that must be signed by the taxpayer and sent to the Department in lieu of an electronic signature.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)

Section 2580.170 Plan Review and Appeal Procedures

- a) The Department will review all conservation management plans received from taxpayers to determine compliance with the Conservation Stewardship Law and other applicable laws and regulations including, but not limited to, the Illinois Endangered Species Protection Act [520 ILCS 10] and the Illinois Natural Areas Preservation Act [525 ILCS 30].
- b) Upon receipt of an application and an approved conservation management plan, the Department shall certify to the Department of Revenue the application as being an approved plan for the purpose of the Conservation Stewardship Law (see 35 ILCS 200/10-415(e)). The conservation management plan will be reviewed by the Department. If the plan meets all requirements of the Act, the Department will notify the Department of Revenue of the acceptance of the plan. If the plan does not satisfy the requirements of the Act, the Department will provide the

taxpayer an explanation of the deficiencies and give a date by which a revised plan must be submitted to the Department to maintain eligibility for the special valuation. No more than 90 days will be allowed for revision of all documents that do not meet the requirements of the Act on first submission. If the taxpayer fails to submit revised documentation by the specified date, the Department will remove the taxpayer from the list of those eligible for the special valuation. The taxpayer will be eligible to resubmit a new application if the deadline was not met for supporting documentation.

- c) Pursuant to Section 10-415(e) of the Property Tax Code, a taxpayer may appeal the denial of a conservation management plan to an independent 3-member panel to be established within the Department. A taxpayer who wishes to appeal the denial of a conservation management plan shall send notice of the intent to appeal to Office of Legal Counsel, ATTN: Conservation Management Appeals, at the address listed in Section 2580.30(a).
- d) Procedures governing the hearing of appeals are set forth in 17 Ill. Adm. Code 2530 – Revocation Procedures for Conservation Offenses.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)

Section 2580.180 Conservation Management Plan Non-Compliance

- a) If the Department determines, based on field inspections or other reasonable evidence, that the land no longer meets the criteria under the Conservation Stewardship Law, the Department shall withdraw all or a portion of the land from the special valuation.
- b) The chief county assessment officer shall notify the Department when the land no longer qualifies for the special valuation because the land no longer meets the land use or minimum acreage requirements.
- c) The chief county assessment officer shall notify the Department when he or she has reasonable evidence that shows non-compliance with the approved conservation management plan. Reasonable evidence must be based on, but not limited to, visual inspection of the land, evidence of improper land use, or the taxpayer's refusal to respond to the chief county assessment officer's request for information about the land use or other similar information pertinent to the continued special valuation of the land. Notification shall be made, in writing, to the Department. Upon receipt, the Department shall, within a reasonable length of time, visually inspect the land and pertinent conservation management plans and shall determine if the owner is complying with the approved management plan. Within 15 days after inspecting the land, the Department shall notify the chief county assessment officer and the Illinois Department of Revenue of its

determination. If the land is found to be non-compliant, the chief county assessment officer shall remove the land from the special valuation.

- d) If after attempting to remind the taxpayer, the Department determines that the taxpayer is not fulfilling its obligation to update and report management activities on CSP-enrolled land, the Department will remove the land from CSP and notify chief county assessment officer and the Illinois Department of Revenue.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)