

**L**andowners who develop and follow conservation management plans for woodlands, prairies and wetlands—employing practices that help control soil erosion, improve air and water quality, and enhance the quality of life for all of us—now have the opportunity to apply for property tax incentives.



Senate Bill 17, signed by Governor Rod R. Blagojevich on Oct 1, 2007, was created as a result of a report by the Wooded Land Assessment Task Force, a 12-member group that studied issues related to the financial impact on landowners experiencing significant increases in assessments and property tax bills.

Under the program, land eligible for enrollment includes:

- Five or more adjacent acres of unimproved land (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).
- Land in a forestry management plan under Section 10-150 of the Property Tax Code.

■ Land registered or encumbered by conservation rights under Section 10-166 of the Property Tax Code.

Land not eligible for enrollment includes:

- Any land in Cook County.
- Land assessed as farmland under Sections 10-110 through 10-145 of the Property Tax Code.
- Land valued under Section 10-152 (vegetative filter

strips) or 10-153 (non clear-cut along navigable waters) of the Property Tax Code.

- Land valued as open space under Section 10-155 of the Property Tax Code.
- Land certified under Section 10-167 of the Property Tax Code.
- Any property dedicated as a nature preserve or nature preserve buffer under the Natural Areas Preservation Act.

Landowners must submit a Conservation Stewardship Plan to the Department of Natural Resources that specifies conservation and management practices designed to preserve and/or restore the land. Plans approved by DNR are transmitted to the Department of Revenue, which will then notify the appropriate county assessor of

the properties that have qualified for the special valuation (5 percent of market value) and the necessary adjustment in the valuation will be made. The first year in which a landowner's tax bill will be affected is 2009, based on valuations determined in 2008.

Failure to comply with the stewardship management plan will require that landowners pay the difference between the actual property taxes paid and what the taxes would be without the reduced valuation. The sale or transfer of properties enrolled does not affect the valuation of the land unless the acreage requirement is not met or the land use changes.

Rules and an application for the Conservation Stewardship Program are available at [www.dnr.state.il.us/Stewardship/index.htm](http://www.dnr.state.il.us/Stewardship/index.htm). Public comments on draft rules are due Feb. 4. Final rules will be posted as soon as possible.

The Conservation Stewardship Program is an important new tool that will allow DNR to work with landowners to manage woodlands, prairie and wetlands to benefit wildlife and enhance outdoor recreation opportunities.

*Sam Flood*

Questions? Updated information will be posted at [www.dnr.state.il.us/Stewardship/index.htm](http://www.dnr.state.il.us/Stewardship/index.htm) or send an e-mail to [dnr.cmp@illinois.gov](mailto:dnr.cmp@illinois.gov).