

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

- 1) Heading of the Part: Conservation Stewardship Program
- 2) Code Citation: 17 Ill. Adm. Code 2580
- 3)

<u>Section Numbers:</u>	<u>Emergency Action:</u>
2580.10	New Section
2580.20	New Section
2580.30	New Section
2580.40	New Section
2580.50	New Section
2580.60	New Section
2580.70	New Section
2580.80	New Section
2580.90	New Section
2580.100	New Section
2580.110	New Section
2580.120	New Section
2580.130	New Section
2580.140	New Section
2580.150	New Section
2580.160	New Section
2580.170	New Section
2580.180	New Section
- 4) Statutory Authority: Implementing and authorized by the Conservation Stewardship Law (35 ILCS 200/10-400 et seq.)
- 5) Effective Date of Emergency Rules: December 6, 2007
- 6) If these emergency rules are to expire before the end of the 150-day period, please specify the date on which they are to expire: Not applicable
- 7) Date filed with the Index Department:
- 8) A copy of the emergency rules, including any material incorporated by reference, is on file in the Department of Natural Resource's principal office and is available for public inspection.
- 9) Reason for Emergency: The Conservation Stewardship Law (Senate Bill 17) was signed

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

into Law on October 1, 2007. This law encourages landowners to preserve or create wooded acreage, wetlands and prairies by giving them a property tax break for their participation in the Conservation Stewardship Program. The Department of Natural Resources, with input from the Department of Revenue, commenced crafting proposed rules to implement this new law and have crafted the rules in less than 45 working days, pursuant to 5 ILCS 100. However, for this program to be implemented prior to the end of calendar year 2007, it is necessary that the Department file an emergency rulemaking.

- 10) A Complete Description of the Subjects and Issues Involved: This situation constitutes a threat to the public's interest in that it may cause some member of the public to pay higher property taxes and may delay protection or preservation of valuable undisturbed habitat. Landowners fear that if this new administrative rule is not implemented immediately so that they are able to file an application prior to January 1, 2008, their property tax reduction for 2008, payable in 2009, will not be allowed. This would thereby reduce the protection or creation of wildlife habitat and would cause landowners to pay higher taxes in 2009 than the legislature intended when this law was enacted.

- 11) Are there any proposed amendments pending on this Part? Yes.

<u>Section Numbers</u>	<u>Proposed Action</u>	<u>Illinois Register Citation</u>
2580.10	New Section	31 Ill. Reg. , December 21, 2007
2580.20	New Section	31 Ill. Reg. , December 21, 2007
2580.30	New Section	31 Ill. Reg. , December 21, 2007
2580.40	New Section	31 Ill. Reg. , December 21, 2007
2580.50	New Section	31 Ill. Reg. , December 21, 2007
2580.60	New Section	31 Ill. Reg. , December 21, 2007
2580.70	New Section	31 Ill. Reg. , December 21, 2007
2580.80	New Section	31 Ill. Reg. , December 21, 2007
2580.90	New Section	31 Ill. Reg. , December 21, 2007
2580.100	New Section	31 Ill. Reg. , December 21, 2007
2580.110	New Section	31 Ill. Reg. , December 21, 2007
2580.120	New Section	31 Ill. Reg. , December 21, 2007
2580.130	New Section	31 Ill. Reg. , December 21, 2007
2580.140	New Section	31 Ill. Reg. , December 21, 2007
2580.150	New Section	31 Ill. Reg. , December 21, 2007
2580.160	New Section	31 Ill. Reg. , December 21, 2007
2580.170	New Section	31 Ill. Reg. , December 21, 2007
2580.180	New Section	31 Ill. Reg. , December 21, 2007

- 12) Statement of Statewide Policy Objective: Taxpayers accepted into this program will pay

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

lower property taxes.

- 13) Information and questions regarding these rules shall be directed to:

Jack Price, Legal Counsel
Department of Natural Resources
One Natural Resources Way
Springfield IL 62702-1271
217/782-1809

The full text of the Emergency Rules begins on the next page:

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

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

PART 2580
CONSERVATION STEWARDSHIP PROGRAM

Section

2580.10 Definitions

[EMERGENCY](#)

2580.20 Eligibility

[EMERGENCY](#)

2580.30 Conservation Management Plan Development

[EMERGENCY](#)

2580.40 Taxpayer Contact Information

[EMERGENCY](#)

2580.50 Location of Managed Land

[EMERGENCY](#)

2580.60 Map of Managed Land

[EMERGENCY](#)

2580.70 Description of Managed Land

[EMERGENCY](#)

2580.80 Recent History of Managed Land

[EMERGENCY](#)

2580.90 Plants and Animals Present

[EMERGENCY](#)

2580.100 Adjacent Land Use

[EMERGENCY](#)

2580.110 Management Objectives

[EMERGENCY](#)

2580.120 Management Practices

[EMERGENCY](#)

2580.130 Protection Measures

[EMERGENCY](#)

2580.140 Exotic Species

[EMERGENCY](#)

2580.150 Uses of Managed Lands to be Allowed by Landowner

[EMERGENCY](#)

2580.160 Taxpayer Signature

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

EMERGENCY

2580.170 Plan Review and Appeal Procedures

EMERGENCY

2580.180 Conservation Management Plan Non-Compliance

EMERGENCY

AUTHORITY: Implementing and authorized by the Conservation Stewardship Law (35 ILCS 200/10-400 et seq.)

SOURCE: Adopted by emergency rulemaking at 31 Ill. Reg. _____, effective December 6, 2007, for a maximum of 150 days

Section 2580.10 Definitions

EMERGENCY

"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.

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

"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.

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

"Wooded Acreage" means un-improved land that is predominately tree and shrub cover.

"Materially disturbs the land" means to degrade the natural state of the land.

Section 2580.20 Eligibility

EMERGENCY

- a) Conservation management plans will be accepted only for unimproved land of 5 contiguous acres or more. Unimproved land in Cook County is not eligible for the special valuation under this Section.

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

- 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 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 200/110 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 [35 ILCS 200/1-60]. 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.

Section 2580.30 Conservation Management Plan Development
EMERGENCY

- 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 of Natural Resources 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 [35 ILCS 200/10-150] shall be treated as compliance with the requirements of that plan until the Department of Natural Resources 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 to 2580.160. The Department of Natural Resources 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 of Natural Resources as a hard copy via standard means of delivery. Conservation management plans submitted in hard copy should be sent to:

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

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 an original 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 of Natural Resources.
- c) Management plans prepared for participation in other conservation programs administered by the Department of Natural Resources and approved by the Department of Natural Resources 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 [35 ILCS 200/10-410].

Section 2580.40 Taxpayer Contact Information
[EMERGENCY](#)

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

Section 2580.50 Location of Managed Land
[EMERGENCY](#)

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 Map of Managed Land
[EMERGENCY](#)

A map of the managed land and vicinity shall be included. 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,

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

streams, municipalities, etc.) that will allow a reviewer to locate the managed land within a larger landscape.

Section 2580.70 **Description of Managed Land**
[EMERGENCY](#)

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**
[EMERGENCY](#)

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**
[EMERGENCY](#)

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**
[EMERGENCY](#)

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**
[EMERGENCY](#)

The conservation management plan shall include a description of the general management objectives to be pursued on the managed land, for example, maintenance of existing habitat types, conversion/restoration to historic habitat type (woodland, wetland, prairie), reduction of

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

erosion. 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.

Section 2580.120 Management Practices

EMERGENCY

- 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 the map included in the conservation management plan.
- b) The description of management practices to be implemented on the managed land shall include a detailed annual implementation schedule for the first two years of management. That schedule shall specify the times at which each management practice will be implemented, the portion of the managed land on which each management practice will be implemented, and the identity of the persons who will implement each management practice (the taxpayer, a private contractor, volunteers from a conservation organization, or others).
- c) The description of management practices to be implemented on the managed land shall include a general annual implementation schedule for the third through fifth years of management. That schedule shall list the management practices that will be implemented on the managed land during each of the calendar years.

Section 2580.130 Protection Measures

EMERGENCY

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 Species

EMERGENCY

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

Exotic plants which 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 of Natural Resources which is available at <http://dnr.state.il.us> or by writing to:

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

Section 2580.150 **Uses of Managed Land to be Allowed by Landowner**
EMERGENCY

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**
EMERGENCY

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 of Natural Resources shall provide a certification form that may be signed by the taxpayer and sent to the Department of Natural Resources in lieu of an electronic signature.

Section 2580.170 **Plan Review and Appeal Procedures**
EMERGENCY

- a) The Department of Natural Resources will review all conservation management plans received from taxpayers to determine compliance with the Conservation Stewardship Law [35 ILCS 200/10-400 et seq.] and other applicable laws and regulations including, but not limited to, the Illinois Endangered Species

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

Protection Act [520 ILCS 10/1 et seq.] and the Illinois Natural Areas Preservation Act [525 ILCS 30/1 et seq.].

- b) Upon receipt of an application for a conservation management plan, the Department of Natural Resources shall certify, to the Department of Revenue, the application as being an approved plan for the purpose of the Conservation Stewardship Law [35 ILCS 200/10-415(c)]. The conservation management plan will be reviewed by the Department of Natural Resources. If the plan meets all requirements of the Act, the Department of Natural Resources will notify the Department of Revenue of the acceptance of the plan and will provide a copy of the plan to the Department of Revenue. If the plan does not satisfy the requirements of the Act, the Department of Natural Resources will provide the taxpayer an explanation of the deficiencies and give a date by which a revised plan must be submitted to the Department of Natural Resources to maintain eligibility for the special valuation. No more than 90 days will be allowed for revision of a conservation management plan that does not meet the requirements of the act on first submission. If the taxpayer fails to submit a revised conservation management plan by the specified date, the Department of Natural Resources will notify the Department of Revenue to remove the taxpayer from the list of those qualified for the special valuation.
- c) Pursuant to Section 10-415(e) of the Property Tax Code [35 ILCS 200/10-415(e)], a taxpayer may appeal the denial of their conservation management plan to an independent 3-member panel to be established within the Department of Natural Resources. A taxpayer who wishes to appeal the denial of their conservation management plan shall send notice of their intent to appeal to:
- Office of Legal Counsel
ATTN: Conservation Management Appeals
Illinois Department of Natural Resources
One Natural Resources Way
Springfield, IL 62702-1271
- d) Procedures governing the hearing of appeals are set forth in 17 Ill. Adm. Code 2530 – Revocation Procedures for Conservation Offenses.

Section 2580.180 Conservation Management Plan Non-Compliance
EMERGENCY

ILLINOIS REGISTER

DEPARTMENT OF NATURAL RESOURCES

NOTICE OF EMERGENCY RULES

- (a) If the Department of Natural Resources determines, based on field inspections or other reasonable evidence, that the land no longer meets the criteria under the Conservation Stewardship Law, the Department of Natural Resources shall withdraw all or a portion of the land from the special valuation.
- b) The chief county assessment officer shall notify the Department of Natural Resources when the property no longer qualifies for the special valuation because the property no longer meets the land use or minimum acreage requirements.
- c) The chief county assessment officer shall notify the Department of Natural Resources when he or she has reasonable evidence that shows non-compliance with the approved conservation management plan. Such reasonable evidence must be based on, but not limited to, visual inspection of the property, 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. Such notification shall be made, in writing, to the Department of Natural Resources. Upon receipt, the Department of Natural Resources shall, within a reasonable length of time, visually inspect the property and pertinent conservation management plans and shall determine if the owner is complying with the approved management plan. Within 15 days of inspecting the property, the Department of Natural Resources shall notify the chief county assessment officer and the Illinois Department of Revenue of its determination. If the property is found to be non-compliant, the chief county assessment officer shall remove the property from the special valuation.