

# **Preferential Assessments for Wooded Acreage**

Do you have five or more acres of vacant wooded acreage that is not in a preferred assessment program? The Forestry Management Program or the Conservation Stewardship Program (CSP) are both programs administered by the Illinois Department of Natural Resources (IDNR) that you may want to consider.

## **FMP- Forestry Management Program**

There is a minimum of ten contiguous wooded acres required for eligibility. The St Clair County Assessor office does **not** determine if a parcel qualifies for the FMP program; rather, an owner would need to contact the local Forestry Manager to start the process. Our Regional Forestry Manager is Mr. Bear Engbring, phone number 618-295-2877 ext.2, office in Sparta, IL. Approvals flow from the Regional Forestry Manager to the Illinois Department of Natural Resources to the Illinois Department of Revenue to the County Assessor.

The FMP preferred assessment begins Jan 1 of the year following a plans approval by the Regional Forestry Manager, regardless of submission date. Following a parcels approval for FMP, the parcel will receive a farmland assessment for the duration of the approved plan.

## **CSP- The Conservation Stewardship Program**

Illinois law established the Conservation Stewardship Program, in 2007. Per Publication 135. The programs purpose is to maintain, preserve, conserve, and manage unimproved land that is not eligible for other preferred tax rates (ex. Farmland assessments = preferred tax rates). A minimum of five contiguous unimproved acres is required for program eligibility. This program is voluntary participation on the part of the taxpayer. Properties use can be for a residential or recreational purpose, as long as there is a minimum of five acres that remain unimproved. The land can be unimproved woodland, prairie, wetlands, or other vacant and undeveloped land. Application are available online through the Illinois Department of Natural Resources web site [www.dnr.illinois.gov](http://www.dnr.illinois.gov). The IDNR phone number for CSP is 217-785-8284.

The CSP preferred assessment begins Jan 1of the year following a plans approval by IDNR, regardless of submission date. On qualifying properties, the acreage approved for CSP by IDNR is assessed at 5% of full value, Improved acreage on qualifying properties is not eligible for the 5% of full value rate and is assessed at the normal assessment rate of 33 1/3%. The Illinois Department of Natural Resources (IDNR) forwards approved plans to the Illinois Department of Revenue (IDOR) who notifies the County Assessor for implementation.

Both FMP and CSP are ten-year programs. The FMP Program works through the Regional Forestry Manager, while the CSP Program is subject to approval by IDNR. If you wish to review either Publication 122 or Publication 135, this can be done online by going to the Department of Revenue web site, [www.revenue.state.il.us/publications](http://www.revenue.state.il.us/publications) . If you need more information from the County Assessor office, please contact Daniel Baudendistel Agricultural Assessment Coordinator for St. Clair County at 618-277-6600, Ext 2504.

Publication 122

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-122.pdf>

Publication 135

<https://tax.illinois.gov/content/dam/soi/en/web/tax/research/publications/pubs/documents/pub-135.pdf>