

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

Illinois Publication 135 governs the FMP and CSP programs. On FMP, there is a minimum of ten contiguous acres with no buildings present. 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. Mark Brown, phone number 618-295-2877, 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. This preferred assessment begins Jan 1 of the next year. FMP approved parcels are assessed at the farmland rate.

On CSP, this program was established by Illinois law in 2007. Per Publication 135, purpose is to maintain, preserve, conserve, and manage unimproved land that does not receive other preferred tax rates (an example is Farmland). This program is voluntary participation on the part of the taxpayer. Properties must not be used for residential or commercial purpose that “materially disturbs the land”. The land can be unimproved woodland, prairie, wetlands, or other vacant and undeveloped land. A minimum of five contiguous acres is required. Application may be made online through the Illinois Department of Natural Resources web site www.dnr.illinois.gov. The IDNR phone number for CSP is 217-785-8284. The CSP preferred assessment begins Jan 1 of the next year. Qualifying properties are assessed at 5% of fair cash value rather than the 33 1/3% that is the normal assessment process. Approved plans are forwarded by the Illinois Department of Natural Resources (IDNR) to the Illinois Department of Revenue (IDOR) who notifies the County Assessor for implementation.

Both FMP and CSP have a ten year plan. The FMP plan is worked through the Regional Forestry Manager while the CSP plan 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. If you need more information from the County Assessor office, please contact the Farm Division at 618-277-6600, Ext 2504 or Ext 2655.