**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)