**Section 2580.180 Conservation Management Plan Non-Compliance**

a) If the Department determines, based on field inspections or other reasonable evidence, that the land no longer meets the criteria under the Conservation Stewardship Law, the Department shall withdraw all or a portion of the land from the special valuation.

b) The chief county assessment officer shall notify the Department when the land no longer qualifies for the special valuation because the land no longer meets the land use or minimum acreage requirements.

c) The chief county assessment officer shall notify the Department when he or she has reasonable evidence that shows non-compliance with the approved conservation management plan. Reasonable evidence must be based on, but not limited to, visual inspection of the land, 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. Notification shall be made, in writing, to the Department. Upon receipt, the Department shall, within a reasonable length of time, visually inspect the land and pertinent conservation management plans and shall determine if the owner is complying with the approved management plan. Within 15 days after inspecting the land, the Department shall notify the chief county assessment officer and the Illinois Department of Revenue of its determination. If the land is found to be non-compliant, the chief county assessment officer shall remove the land from the special valuation.

d) If after attempting to remind the taxpayer, the Department determines that the taxpayer is not fulfilling its obligation to update and report management activities on CSP-enrolled land, the Department will remove the land from CSP and notify chief county assessment officer and the Illinois Department of Revenue.

(Source: Amended at 48 Ill. Reg. 5725, effective March 27, 2024)