



Publication 135

Preferential Assessments for Wooded Acreage

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About this publication

The information in this document is current as of the publication date. Please visit our web site at tax.illinois.gov to verify you have the most current revision.

The contents of this publication are informational only and do not take the place of statutes, rules, or court decisions. For many topics covered in this publication, we have provided a reference to the Illinois Property Tax Code for further clarification or more detail. All of the sections and parts referenced can be found at 35 ILCS 200/1 et seq.

Illinois law provides several options for preferential assessment of wooded acreage. This publication provides the specific information for the following assessments:

Preferential Assessment	Statutory Reference
Forestry Management	35 ILCS 200/10-150
Conservation Stewardship	35 ILCS 200/10-400 et seq.
Transition Percentage	35 ILCS 200/10-500 et seq.

Additional preferential assessments listed below:

Farmland	35 ILCS 200/10-110 et seq. <i>See Publication 122, Instructions for Farmland Assessments.</i>
Non-clear cut assessment	35 ILCS 200/10-153
Open Space assessment	35 ILCS 200/10-160 <i>Form PTAX-334 available through your CCAO.</i>
Registered Land or Land Encumbered by Conservation Rights	35 ILCS 200/10-166 et seq. <i>Form PTAX-337-R available through your CCAO.</i>

Contents

Wooded Acreage Assessment

Transition Law	2
Qualifications	3

Transition Percentage

Assessment	3
CCAO duties.....	4

Conservation Stewardship

Law Statute	5
Qualifications	7
CCAO duties.....	8
Important links	8

Forestry Management Plan

Qualifications	9
Important links	9

Wooded Acreage Assessment Transition Law

Applicable Statute

DIVISION 17.

(35 ILCS 200/10-500)

Sec. 10-500. Short title. This Division may be cited as the Wooded Acreage Assessment Transition Law.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-505)

Sec. 10-505. Wooded acreage defined. For the purposes of this Division 17, “wooded acreage” means any parcel of unimproved real property that:

- (1) can be defined as “wooded acreage” by the United States Department of Labor Bureau of Land Management;
- (2) is at least 5 contiguous acres;
- (3) does not qualify as cropland, permanent pasture, other farmland, or wasteland under Section 10-125 of this Code;
- (4) is not managed under a forestry management plan and considered to be other farmland under Section 10-150 of this Code;
- (5) does not qualify for another preferential assessment under this Code; and
- (6) is owned by the taxpayer on October 1, 2007.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-510)

Sec. 10-510. Assessment of wooded acreage.

- (a) If wooded acreage was classified as farmland during the 2006 assessment year, then the property shall be assessed by multiplying the current fair cash value of the property by the transition percentage. The chief county assessment officer shall determine the transition percentage for the property by dividing (i) the property's 2006 equalized assessed value as farmland by (ii) the 2006 fair cash value of the property.
- (b) The wooded acreage shall continue to be assessed under the provisions of this Section through any assessment year in which the property is transferred or no longer qualifies as wooded acreage under Section 10-505, and the property must be assessed as otherwise permitted by law beginning the following assessment year.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-515)

Sec. 10-515. Notice requirement. If the owner of property subject to this Division is a corporation, partnership, limited liability company, trust, or other similar entity, then it shall report to the chief county assessment officer any change in ownership interest or beneficial interest. If, after October 1, 2007, the ownership interests or beneficial interests in such an entity change by more than 50% from those interests as they existed on October 1, 2007, then the property no longer qualifies to receive the preferential assessment treatment of the wooded acreage under this Division, and the property must be assessed as otherwise permitted by law beginning the following assessment year.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-520)

Sec. 10-520. Cook County exempt. This Division 17 does not apply to any property located within Cook County.

(Source: P.A. 95-633, eff. 10-1-07.)

Transition Percentage Assessment (TPA)

Which properties qualify?

The property **must** be

- unimproved real property assessed under the Farmland Assessment Law during the 2006 assessment year, but was not in a qualified farm use;
- wooded acreage; and
- a minimum of 5 contiguous acres.

The property must have been owned by the current owner on or before October 1, 2007, and must **not** be

- in a qualified farm use under the Farmland Assessment Law;
- assessed under the Forestry Management Act; and
- qualified for another preferential assessment.

If **all** these qualifications are **not** met, the property must be assessed at one-third of its fair cash (market) value.

Must an application be filed with the chief county assessment officer (CCAO)?

No — qualifying properties will receive the TPA automatically.

Must the property be enrolled in a forestry management program?

No — the forestry management program is a different preferential assessment. See Page 9.

Does property purchased after October 1, 2007, qualify if it was assessed as farmland in 2006?

No — the owner on January 1 of the assessment year must have owned the property on or before October 1, 2007. If the property does not qualify for the TPA or for another preferential assessment authorized by the Property Tax Code, it must be assessed at one-third of its fair cash value.

Does property put into trust by a parent after October 1, 2007, qualify if it was assessed as farmland in 2006?

The answer depends on the structure of the trust and ownership after the transfer. If the children have the beneficial rights, the property is considered transferred and the TPA no longer applies. If the parent maintains control and the beneficial rights, the property is not considered to have been transferred and the TPA continues to apply. There are multiple scenarios. Consult with a legal representative and the department for more information.

Does property with residential or other structures qualify?

Yes — as long as the TPA qualifications for the vacant land portion are met. The improvement and portion of the land that was not assessed as farmland must be assessed at one-third of its fair cash value. The remaining portion (*i.e.*, that part of the property assessed as farmland for assessment year 2006) qualifies for the TPA.

Does the remaining portion of a property qualify if the other portion has an approved forestry management plan?

Yes — presuming the non-Forestry Development Act (FDA) portion qualifies for the TPA. If the property does not qualify, the non-FDA portion must be assessed at one-third of its fair cash value.

How is property valued for assessment purposes?

The CCAO calculates a transition percentage. The “**transition percentage**” is equal to the property’s 2006 equalized assessed value (EAV) as farmland divided by the property’s 2006 fair cash value.

Example: For property in assessment year 2006, the

- EAV as farmland = \$10.00/acre.
- Fair cash value = \$3,000/acre.
- Transition percentage = $\$10.00 \div \$3,000 = 0.003333$

Each assessment year, the CCAO will multiply that year’s fair cash value by the transition percentage.

Does every property in the county have the same transition percentage?

No — both the 2006 EAV as farmland and 2006 the fair cash value will most likely vary from one property to another.

Is a property’s fair cash value frozen?

No — the **percentage** at which it is assessed is frozen.

Example: For the **2006** assessment year, the property’s

- EAV as a farm = \$15 per acre
- Fair cash value = \$1,500 per acre
- TPA (assessment level) is 1%.

If, for **2008** assessment year, the property’s

- Fair cash value = \$2,000 per acre
- Assessed value (AV) = $\$2,000 \times 1\% = \20.00 an acre

What will be the taxes under the TPA?

The tax bill will be comparable to the one the owner paid when the property was assessed as other farmland. To determine the tax bill, multiply the taxable value under the transition percentage by the aggregate tax rate.

Example: Under the transition percentage, the

- EAV = \$20 an acre
- Tax rate = 7%

Tax will be \$1.40 per acre (\$20 X 7% = \$1.40)

When is the TPA removed?

The TPA is removed when any of the following occur:

- Property is transferred (including transfers between related parties (e.g., parent-to-child).
- Property no longer meets the qualifications (e.g., size, property enrolled in a forestry management plan).
- Percentage ownership of a limited liability company (LLC), corporation, trust, etc. changes more than 50 percent.



Beginning October 1, 2007, LLCs, corporations, trusts, etc. must notify the CCAO each time there is a change in ownership interest or beneficial interest. The preferential assessment is removed when, in the aggregate, ownership changes by more than 50% from the ownership interest in place on October 1, 2007. The change applies beginning January 1 of the following assessment year.

If the property is subdivided and a lot is sold, is the remaining portion still assessed using the transition percentage?

Yes — as long as it continues to meet the TPA qualifications (size, ownership, etc.). When any property is transferred (subdivided or the entire parcel), it must be assessed at one-third of its fair cash value. Any other properties in the counties that have not been transferred will continue to receive the TPA. The property that sells may affect the fair cash value of the other parcels, but the transition percentage still applies.

Once a property is sold, is it automatically assessed at 5% of its fair cash value under the Conservation Stewardship Law?

No — if a property is sold, the CCAO must value it at one-third of its fair cash value. The new owner may apply for other preferential assessments.

Are these properties subject to equalization?

Yes — the department does not include the value of these properties when the county equalization factor is computed, however.

What must the CCAO do to implement the TPA?

1 Reclassify qualifying property.

Properties must be reclassified from “Farm Land 10-125 (F1/11 & 21)” to the Wooded Transition Percentage. The new use code is “29”.

2 Calculate the property’s transition percentage.

This is the percentage of fair cash value at which the property will be assessed beginning assessment year 2008.

3 Report the assessed value of vacant land/lots on Line 35, “Wooded 10-510” on tentative (Form PTAX-280-A) and final (Form PTAX-260-A) abstracts of assessments.

Include the total acres and number of properties. These values will **not** be included in the county’s equalization factor computation.

4 Remove the transition percentage when the property no longer qualifies.

Abstract of Assessments		
Farm (A)	Use codes	
7 Farm homesite	10-145	F1/11
8 Farm residence	10-145	F1/11
9 Total 10-145		F1/11
10 Other land ***		F0/10, 20, 28 & 29
11 Other improvements****		F0/10, 20, 28 & 29
12 Total other land/imp.		F0/10, 20, 28 & 29
13 Total farm (A)		
Other Assessments	Use codes	
35 Wooded acreage transition	10-510	29

*** Not eligible under the Property Tax Code to be assessed as “farmland” under Section 10-110 though 10-130, “conservation stewardship” under Section 10-420, or “wooded acreage transition” under Section 10-510.

**** Not eligible under the Property Tax Code to be assessed as “farm buildings” under Section 10-140.

Conservation Stewardship Law

Applicable Statute

(35 ILCS 200/Art. 10 Div. 16 heading)

(35 ILCS 200/10-400)

Sec. 10-400. Short title; findings and policy.

- (a) This Division may be cited as the Conservation Stewardship Law.
- (b) The General Assembly finds that it is in the best interest of this State to maintain, preserve, conserve, and manage unimproved land to assure the protection of these limited and unique environmental resources for the economic and social well being of the State and its citizens.

The General Assembly further finds that, to maximize voluntary taxpayer participation in conservation programs, conservation should be recognized as a legitimate land use and taxpayers should have a full range of incentive programs from which to choose.

Therefore, the General Assembly declares that it is in the public interest to prevent the forced conversion of unimproved land to more intensive uses as a result of economic pressures caused by the property tax system at values incompatible with their preservation and management as unimproved land, and that a program should be designed to permit the continued availability of this land for these purposes.

The General Assembly further declares that the following provisions are intended to allow for the conservation, management, and assessment of unimproved land generally suitable for the perpetual growth and preservation of such land in this State.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-405)

Sec. 10-405. Definitions. As used in this Division:

“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.

“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.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-410)

Sec. 10-410. Conservation management plan; rules. The Department of Natural Resources shall adopt rules specifying the form and content of a conservation management plan sufficient for managed land to be valued under this Division. The rules adopted under this Section must require a description of the managed land and must specify the conservation and management practices that are appropriate to preserve and maintain unimproved land in this State and any other conservation practices.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-415)

Sec. 10-415. Plan submission and review; approval.

- (a) A taxpayer requesting special valuation of unimproved land under this Division must first submit a conservation management plan for that land to the Department of Natural Resources for review. The Department of Natural Resources shall review each submitted plan for compliance with the standards and criteria set forth in its rules.
- (b) Upon approval, the Department of Natural Resources shall issue to the taxpayer a written declaration that the land is subject to a conservation management plan approved by the Department of Natural Resources.
- (c) The Department of Natural Resources shall reapprove the plan every 10 years and revise it when necessary or appropriate.
- (d) If a plan is not approved, then the Department of Natural Resources shall state the reasons for the denial and provide the taxpayer an opportunity to amend the plan to conform to the requirements of this Division. If the application is denied a second time, the taxpayer may appeal the decision to an independent 3 member panel to be established within the Department of Natural Resources.
- (e) The submission of an application for a conservation management plan under this Section or of a forestry management plan under Section 10-150 shall be treated as compliance with the requirements of that plan until the Department of Natural Resources can review the application. The Department of Natural Resources shall certify, to the Department, these applications as being approved plans for the purpose of this Division.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-420)

Sec. 10-420. Special valuation of managed land; exceptions.

- (a) In all counties, except for Cook County, beginning with assessments made in 2008 and thereafter, managed land for which an application has been approved under Section 10-415 that contains 5 or more contiguous acres is valued at 5% of its fair cash value.
- (b) The special valuation under this Section does not apply to (i) any land that has been assessed as farmland under Sections 10-110 through 10-145, (ii) land valued under Section 10-152 or 10-153, (iii) land valued as open space under Section 10-155, (iv) land certified under Section 10-167, or (v) any property dedicated as a nature preserve or a nature preserve buffer under the Illinois Natural Areas Preservation Act and assessed in accordance with subsection (e) of Section 9-145.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-425)**Sec. 10-425. Certification.**

- (a) The Department of Natural Resources shall certify to the Department a list of applications approved under Section 10-415. This list must contain the following information for each approved application:
- (1) the name and address of the taxpayer;
 - (2) the county in which the land is located;
 - (3) the size and each property index number or legal description of the land that was approved; and
 - (4) copies of the taxpayer's approved conservation management plan.
- (b) Within 30 days after the receipt of this information, the Department shall notify in writing the chief county assessment officer of each parcel of land covered by an approved conservation management plan and application. The chief county assessment officer shall determine the valuation of the land as otherwise permitted by law and as required under Section 10-420 of this Division, and shall list them separately.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-430)**Sec. 10-430. Withdrawal from special valuation.**

- (a) If any of the following events occur, then the Department of Natural Resources shall withdraw all or a portion of the land from special valuation:
- (1) the Department of Natural Resources determines, based on field inspections or from any other reasonable evidence, that the land no longer meets the criteria under this Division; or
 - (2) the failure of the taxpayer to respond to a request from the Department of Natural Resources or the chief county assessment officer of each county in which the property is located for data regarding the use of the land or other similar information pertinent to the continued special valuation of the land.
- (b) A determination by the Department of Natural Resources to withdraw land from the special valuation under this Act is effective on the following January 1 of the assessment year in which the withdrawal occurred.
- (c) The Department of Natural Resources shall notify the chief county assessment officer and the Department in writing of any land withdrawn from special valuation. Upon withdrawal, additional taxes must be calculated as provided in Section 10-445.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-435)**Sec. 10-435. Recapture.**

- (a) If, in any taxable year that the taxpayer receives a special valuation under Section 10-470, the taxpayer does not comply with the conservation management plan, then the taxpayer shall, by the following September 1, pay to the county treasurer the difference between: (i) the taxes paid for that year and; (ii) what the taxes for that year would have been based on a valuation otherwise permitted by law.
- (b) If the amount under subsection (a) is not paid by the following September 1, then that amount is considered to be delinquent property taxes.
- (c) If a taxpayer who currently owns land in (i) a forestry management plan under Section 10-150 or (ii) land registered or encumbered by conservation rights under Section 10-166 that would qualify for the tax assessment under this Division, then the taxpayer may apply for reassessment under this Division and shall not be penalized for doing so.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-440)

Sec. 10-440. Sale or transfer of unimproved land. The sale or transfer of unimproved land does not affect the valuation of the land, unless there is a change in the use of the land or the acreage requirement is no longer met. Any tract of land containing less than 5 acres after a sale or transfer may be reclassified by the chief county assessment officer and valued as otherwise permitted by law. The taxpayer and the Department of Natural Resources may revise a conservation management plan whenever there is a change in the ownership of the affected land.

(Source: P.A. 95-633, eff. 10-1-07.)

(35 ILCS 200/10-445)

Sec. 10-445. Rules. The Department of Natural Resources shall adopt rules to implement and administer this Act.

(Source: P.A. 95-633, eff. 10-1-07.)

The following is not IDOR's official interpretation. The Illinois Department of Natural Resources is administratively responsible for conservation management plan approval.

Which properties qualify?

The property must **not** be used for any residential or commercial purpose that “materially disturbs the land” and **must** be

- unimproved woodland, prairie, wetlands, or other vacant and undeveloped land;
- a minimum of 5 contiguous acres; and
- managed under an Illinois Department of Natural Resources approved conservation management plan.

How is the property valued for assessment purposes?

Beginning with 2008 assessment year, a qualifying property is assessed at 5 percent of its fair cash value.

Must the property owner file an application with the CCAO?

No — the application and conservation management plan must be filed with the Illinois Department of Natural Resources who will work with the owner to ensure conservation goals are acceptable. The Illinois Department of Natural Resources will forward the approved application and plan to IDOR who will notify the CCAO of the approved plan. There is no application deadline.

 The Illinois Department of Natural Resources includes the application date (upper left corner) on the approved application.

When does the 5 percent assessment begin?

The Conservations Stewardship Assessment (CSA) begins January 1 of the year after the plan is submitted to the Illinois Department of Natural Resources (regardless of the date it is approved). Assessments are not pro-rated.

Example 1:

- A plan is received on **06/30/08**.
- Preferential assessment is effective for tax year **2009**.
- Taxes are paid in **2010**.

Does property with residential or other structures qualify?

Yes — as long as the CSA qualifications for the vacant land portion are met. The improvement and portion of the land that is not included in the CSA must be assessed at one-third of its fair cash value. Only the portion in the approved CSA is assessed at 5% of its fair cash value.

Are there penalties for not complying with the plan?

Yes — the property owner must pay the difference in taxes paid for that year and the taxes that would have been owed based on its fair cash value. This amount must be paid by the following September 1. If it is not, the taxes are considered delinquent and the property may then be offered for sale for the delinquent amount.

How long is the CSA in effect?

Generally, plans are renewed every 10 years. There are different options based on the type of conservation program. The Illinois Department of Natural Resources will inform the property owner of the requirements for the conservation program.

The Illinois Department of Natural Resources will withdraw the plan if they determine that the land no longer qualifies. The CSA may also be withdrawn if the property owner does not respond to a request for land use or other information pertinent to the continued CSA from the CCAO or Illinois Department of Natural Resources.

What if the property sells or transfers?

The preferential assessment remains as long as the property continues to meet the qualifications for the CSA. Illinois Department of Natural Resources must be notified of the change in ownership (e.g., owner's name, acreage). The new owner may amend or cancel the plan. CCAOs may ask a new owner to provide documentation that the previous owner's plan is being followed. If it appears a new owner has different conservation goals or wishes not to comply with a conservation management plan, the CCAO should notify the Illinois Department of Natural Resources.

When is the CSA removed?

The CSA is removed when a plan is canceled or the property no longer meets the qualifications.

What must the CCAO do to implement the CSA?

The Illinois Department of Natural Resources will send IDOR a list of approved applications and plan copies, including the property’s owner’s name, address, county location, size; and PIN or legal description. Within 30 days of receiving this information, IDOR must notify (Form PTAX-260-C) the CCAO who must then determine the value and keep dual assessments in the assessment books and records (*i.e.*, fair cash value, preferential assessment value). The CCAO must confirm receipt of plans.

1 Reclassify qualifying property.

Properties approved for a conservation management plan must be reclassified from the current classification to the Conservation Stewardship Plan. The new use code is “28”.

2 Assess properties (CSA portion at 5% of fair cash values).

3 Report the assessed value of vacant land/lots on Line 34, “Conservation 10-420” on tentative (Form PTAX-280-A) and final (Form PTAX-260-A) abstracts of assessments.

Include the total acres and number of properties. These values will **not** be included in the county’s equalization factor computation.

4 Remove the CSA when the property no longer qualifies.

Abstract of Assessments

Farm (A)		Use codes	
7	Farm homesite	10-145	F1/11
8	Farm residence	10-145	F1/11
9	Total 10-145		F1/11
10	Other land ***		F0/10, 20, 28 & 29
11	Other improvements****		F0/10, 20, 28 & 29
12	Total other land/imp.		F0/10, 20, 28 & 29
13 Total farm (A)			
Other Assessments		Use codes	
34	Conservation stewardship	10-420	28

*** Not eligible under the Property Tax Code to be assessed as “farmland” under Section 10-110 through 10-130, “conservation stewardship” under Section 10-420, or “wooded acreage transition” under Section 10-510.

**** Not eligible under the Property Tax Code to be assessed as “farm buildings” under Section 10-140.

Important links:

Press release: <http://www.illinois.gov/PressReleases/ShowPressRelease.cfm?SubjectID=18&RecNum=6312>

Application, programs, FAQs: <http://dnr.state.il.us/Stewardship/>

On-line application: <http://www.dnr.state.il.us/Stewardship/index.htm>

Forestry Management Plan

Applicable Statute

(35 ILCS 200/10-150)

Sec. 10-150. Property under forestry management plan. In counties with less than 3,000,000 inhabitants, any land being managed under a forestry management plan accepted by the Department of Natural Resources under the Illinois Forestry Development Act shall be considered as "other farmland" and shall be valued at 1/6 of its productivity index equalized assessed value as cropland. In counties with more than 3,000,000 inhabitants, any land totalling 15 acres or less for which an approved forestry management plan was in effect on or before December 31, 1985, shall be considered "other farmland". The Department of Natural Resources shall inform the Department and each chief county assessment officer of each parcel of land covered by an approved forestry management plan.

The following is not IDOR's official interpretation. The Illinois Department of Natural Resources is administratively responsible for forestry management plan approval.

Which properties qualify?

A property owner must

- own or operate at least ten contiguous acres of land within Illinois on which no building is present, and
- have one of the primary management goals be timber production (harvest).

Must an application with the CCAO?

No — the application and Forestry Management Plan (FMP) must be filed with the Illinois Department of Natural Resources who will work with the owner to ensure forestry goals are acceptable. The Illinois Department of Natural Resources will forward the approved application and plan to IDOR who will notify the CCAO of the approved plan. There is no application deadline.

How is the property valued for assessment purposes?

Land that is being managed under the Illinois Forestry Development Act, as approved by the Illinois Department of Natural Resources, is assessed the same as "other farmland" is assessed under the Farmland Assessment Law (based on its soil productivity index (PI) at 1/6 of the equalized assessed value certified by the IDOR for that PI).

Land assessed under the Illinois Forestry Development Act Program (FDA) is excluded from both the two-year and primary-use requirements that farm parcels must meet to be assessed as farmland.

When does the FMP begin?

Per the Illinois Department of Natural Resources, the effective date of all forestry management plans enrolling into or already existing in the Forest Development Act Program remains as the Illinois Department of Natural Resources District Forester Approval Date.

Does property with residential or other structures qualify?

Yes — as long as the FMP qualifications for the vacant land portion are met. The improvement and portion of the land that is not in the FMP must be assessed at one-third of its fair cash value. Only the portion in the approved FMP is assessed at the same rate as the "other farmland."

How long is the FMP in effect?

Generally, plans are renewed every 10 years. The Illinois Department of Natural Resources will inform the property owner of the requirements for the forestry program.

The Illinois Department of Natural Resources will withdraw the plan if they determine that the land no longer qualifies.



Every two years, the property owner must submit to the Illinois Department of Natural Resources, the present status of the forest as it relates to the current FMP for continued approval.

Can a FMP be amended?

Plans may be amended to adjust acreage or management activities. Amended plans must be approved by the District Forester based upon the same standards as the original plan. The amended plan will be valid until the effective date of the original plan (10 years).

Important link: _____

<http://dnr.state.il.us/conservation/forestry/>