



Illinois Department of Revenue

101 W. Jefferson St.
Springfield, IL 62702

“Forestry” Assessments

Wooded acreage is NOT assessed at 1/3 of its fair market value in the following situations:

- 1 The wooded acreage is part of a larger farm operation that qualifies to be assessed as a farm under the Farmland Assessment Law.
- 2 The wooded acreage is a “farm” that is systematically managed for timber production.
- 3 The wooded acreage is being managed under a forestry management plan that has been approved by the Illinois Department of Natural Resources.
- 4 The wooded acreage is qualified to receive a reduced assessment under another section of the Illinois Property Tax Code.

This fact sheet addresses item number 2 above.

“Forestry” is included in the “farm” definition. (Section 1-60 of the Property Tax Code)

To qualify as forestry, all of the following criteria must be met:

- 1 The principle crop must be trees.
- 2 The tract must be used *primarily* for timber production (not just cutting of firewood).
- 3 The tract must be *systematically* managed for timber production. A Certified Tree Farm, a Forestry Development Plan, or a plan that is substantially similar to an FDA plan are acceptable examples of “systematic management for timber production”.
- 4 The tract must have been systematically managed for timber production for the preceding two years. (Section 10-110 of the Property Tax Code requires parcels to be in a qualified farm use for the two years preceding the current assessment year.)

If all of these qualifications are met, the property owner is not required to have an approved forestry management plan with the Department of Natural Resources to receive the preferential farm assessment. (Property owners may wish to file a plan with DNR for other reasons, however.)

The chief county assessment officer may ask for verification that the property is being systematically managed for timber production.

For more information, see [Section 1-60 and Section 10-110](#) of the Illinois Property Tax Code and the Implementation Guidelines in [PTAX-1022](#), 2002 Components and Cost Schedules of the Illinois Real Property Appraisal Manual.