



# THE ILLINOIS FORESTRY DEVELOPMENT ACT PROGRAM

A program for private forest  
landowners and for the  
benefit of Illinois forests



## What is The Forestry Development Act?

Passed in 1983, the Illinois Forestry Development Act helped lay a foundation for the management of forests on private land. This act created a tax incentive for forest landowners who make a long term investment in their forest land through a forest management program. The FDA program requires the landowner to have a forester-approved forest management plan (FMP). Essentially, the benefits of the FDA program encourage private forest landowners to manage their forest with overall forest health and productivity in mind.

### IFDA Facts

- In all counties, excluding Cook County, any landowner who manages forest under a FMP approved by the Illinois Department of Natural Resources may receive a tax incentive to do so.
- With enrollment and participation, the Illinois Department of Natural Resources works with the Illinois Department of Revenue to notify each county tax assessor of each parcel of land enrolled in the program. The land then becomes valued at 1/6 of its equalized assessed value based on crop land, potentially lowering the property taxes for the parcels of land covered by the management plan.
- Additionally, the Illinois Forestry Development Act created the Illinois Forestry Development Council, the Forestry Development Cost Share Program, and the Forestry Development Fund. The Act also amended the Timber Buyers License Act regarding the collection of a 4% harvest fee.

## What is a Forest Management Plan?

A forest management plan (FMP) is first and foremost, a scientific document. This document utilizes important data from forest inventories to recommend management strategies to achieve beneficial future outcomes in a forest. This plan is critical to forming management strategies regarding regeneration and optimal succession of desirable tree species, as well as optimizing wildlife value, timber value, and forest health.

These 10-year plans outline a specific timeline for management actions to be carried out. The management actions are utilized to meet the goals formed from the combined influence of IDNR's state-wide objectives and the landowners' interests.

### What's in a Forest Management Plan?

- 1.) Forest Overview - FMPs are made up of data collected from forest inventories. Forest inventories capture unique characteristics of each forest including: Species of trees and other plants present, tree size and age class, tree health, trees present per acre, board foot volume per acre, tree stocking levels, and soil types.
- 2.) Conservation Factors - Various elements unique to a forest are evaluated including: Recreation and aesthetics, air, soil, and water quality, wetland protection, fish and wildlife biodiversity, forest health, potential presence of threatened and endangered species, and protection of special sites.
- 3.) Recommended Practices - FMPs recommend management practices to help landowners meet the goals of the overall plan. These management practices are set and organized throughout the course of the 10-year plan in the format of a schedule.

## Possible Management Actions

### Invasive Plant Control



Non-native invasive plants cause significant negative impact to native species or natural ecosystems. Generally, invasive plants are able to outcompete native, desirable plants. For this reason, FMPs usually require control and monitoring if invasive plants

are present. Invasive plants are controlled through a variety of methods, including herbicide application, manual removal, mechanical control, prescribed fire, or a combination of these methods. Depending on the level of invasion, landowners are able to conduct control measures themselves or hire a contractor.

### Forest Stand Improvement (FSI)

Forest Stand Improvement, also referred to as Timber Stand Improvement (TSI) is a method by which foresters encourage growth and succession of more desirable species of trees, such as oaks, hickories, and walnuts. The main objective is to strategically remove less desirable trees to allow more sunlight to reach the forest floor and to give the highest quality remaining trees more canopy space to grow. This will favor trees that have higher desirability for future forest ecosystems.



## Possible Management Actions

### Prescribed Fire

Prescribed fire is a management tool that is often recommended in a FMP. There is a major distinction between wildfires and prescribed fires. Wildfires are uncontrolled and can rapidly damage the landscape and structures. Prescribed fire is managed fire that is carefully and methodically planned. Prescribed fire can benefit the forest in many ways, including encouraging desirable natural regeneration, killing invasive plants, and reducing fuels in the forest.



### Afforestation/Tree Planting



Planting new forest is sometimes a component of a forest management plan depending on the goals of a landowner and requirements of the program. This requires acquiring planting stock, planting, and controlling vegetation around the planted trees. Seedling stock is available through the Mason State Tree Nursery as well as private nurseries. Seedlings can be acquired as bareroot or container seedlings.

## Timber Harvests

Many forest landowners may have interest in selling timber from their forest. Timber harvests can be a significant revenue source for landowners. Harvests can also be beneficial to forests if conducted with the strategic planning and oversight of a professional forester. This can influence species composition and encourage the growth of desirable species like oaks.



### 4% Timber Harvest Fee

The Timber Buyers Licensing Act (225 ILCS 732/2) requires that when timber or logs are sold, the timber buyer shall determine the amount to be paid for such timber, or the value of items to be bartered for such timber, and shall deduct from the payment to the timber grower an amount which equals 4% of the purchase price. The timber buyer shall forward such amount to the Department of Natural Resources, along with a report of the purchase on forms provided by the Department.

This 4% timber harvest fee is collected and used by the Department of Natural Resources to support forestry operations throughout the state and cost share to landowners when available.

## FDA Program Eligibility & Considerations

### Eligibility

- 1.) Landowners must own or operate at least 10 contiguous acres of land that is systematically managed for the production of timber and natural resource conservation.
- 2.) No acre on which a permanent building is located shall be included in enrolled acreage.
- 3.) Eligible land must be maintained in a forest condition for at least 10 years.
- 4.) Grazing is not allowed.
- 5.) Landowners are required to have a FMP written to IL Forest Management Plan (IFMP) standards.
- 6.) It is expected that landowners follow through with the recommended practices of a FMP. Lack of sufficient progress may result in cancellation of FDA Program enrollment.

### Considerations

- 1.) Taxes are based on farmland assessment. FDA acres get assessed at 1/6 farmland tax assessment. This reassessment may yield a significant reduction of property taxes.
- 2.) Landowners may be eligible for management cost share funds, when available through state FDA or federal programs.
- 3.) FMPs require signatures from the plan preparer, the landowner, and the district forester. These plans are then certified in Springfield and sent to the landowner's county assessor's office.
- 4.) FMPs must be re-written every 10 years.
- 5.) Plans can be transferred to new landowners. Contact your District Forester for more information on FMP transfers.

## How Do I Learn More/Participate?

### Step 1:

Contact the IDNR District Forester that serves your county to find out more about the program. For District Forester contact information, see the directory on the IDNR website by scanning the QR code or by searching for the link on page 9.

### Step 2:

A District Forester can and may write a plan for you, time permitting. However, many will be referred to a consulting forester. For a directory of consulting foresters, scan the QR code or search the link on page 9.

### Step 3:

Wait for the approval of your plan. District Foresters review and approve plans based on required content and sound forestry principles and practices. This may take some time as District Foresters often have many plans to review on top of other various responsibilities and obligations.

### Step 4:

Coordinate with your District Forester or consultant, as applicable to ensure you are following the management actions and obligations of your approved FMP.

## Contact A Forester

### Contact an IDNR District Forester



<https://go.illinois.edu/DistrictForester>

### Contact a Consulting Forester



<https://go.illinois.edu/ILConsultingForesters>

## ***FDA Program - Often Asked Questions***

### **Am I automatically eligible for FDA Cost-Share?**

FDA Cost-Share funds may be available. When available, cost-share funds may be requested for any recommended practice in your plan. However, FDA funds are limited and Cost-Share funds **MUST** be applied for and approved prior to the start of any work toward that recommended practice.

### **How do I apply for FDA Cost-Share funding?**

Contact your District Forester to inquire about the availability of funding. If funds are available, you will need to sign an FDA Cost-Share Application, fill out a W-9 form, and return them to the District Forestry Office. It is worth emphasizing that cost share may or may not be available through the FDA program. However, landowners enrolled in FDA may pursue other cost share opportunities such as the NRCS EQIP Program.

### **Who can do the work?**

You can do the work yourself if you are capable or you may hire a contractor. If you do the work yourself, and have successfully applied for cost share, you will need to keep track of your expenses incurred while performing the work. These expenses can include your labor and/or materials, chemicals, tools, etc.

### **What will DNR Foresters do for me?**

FDA participation makes you eligible for assistance from DNR foresters. This assistance could be marking trees to be sold or thinned. Availability will depend on workload. Private consulting foresters are available to do many of the same functions as DNR foresters.

## ***FDA Program - Often Asked Questions***

### **Who can write your forest management plan?**

In most cases, the technical nature of an FDA plan requires that a degreed forester should write the plan. The majority of plans are written by private consultant foresters.

### **How do I get the tax break?**

Once your plan is approved, the District Forestry Office will process your Certification into the FDA program. You need do nothing else to get the forestry tax assessment.

### **How much will I pay in property taxes?**

It will vary from property to property but, by law, a landowner enrolled in FDA is guaranteed an equalized assessed valuation of 1/6 that of agricultural use of that particular acreage. It is generally the lowest assessment available. Contact your county office of assessments for more information on what this means for you.

### **When will the tax reduction be applied?**

Preferential assessment level associated with the FDA program goes into effect beginning January 01 of the calendar year, after the calendar year of District Forester approval.

### **Is it mandatory to carry out the recommendations listed in the plan?**

Yes, plan recommendations must be followed as described in your plan. Failure to follow the plan can result in removal from the FDA program. The District Forestry Office should be notified when practices are completed.

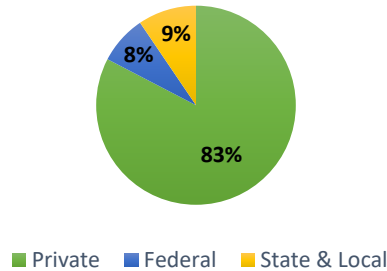
### **Must I cut timber to enroll in the FDA program?**

A primary intention of the FDA program is to assist private landowners with growing and harvesting a crop of timber. However, timber harvests may be optional.

## Why Is My Forestland So Important?

There is a great need to responsibly manage Illinois forests. More than 80% of the forest land in Illinois is owned by private landowners. One resulting challenge is that forests have become fragmented over time. Large, contiguous blocks of forest disappeared which has impacted the health of our forests and the life that inhabit them. Forest landowners are critical to ensuring Illinois forests stay healthy and productive for various beneficial outputs.

Forest Ownership in Illinois



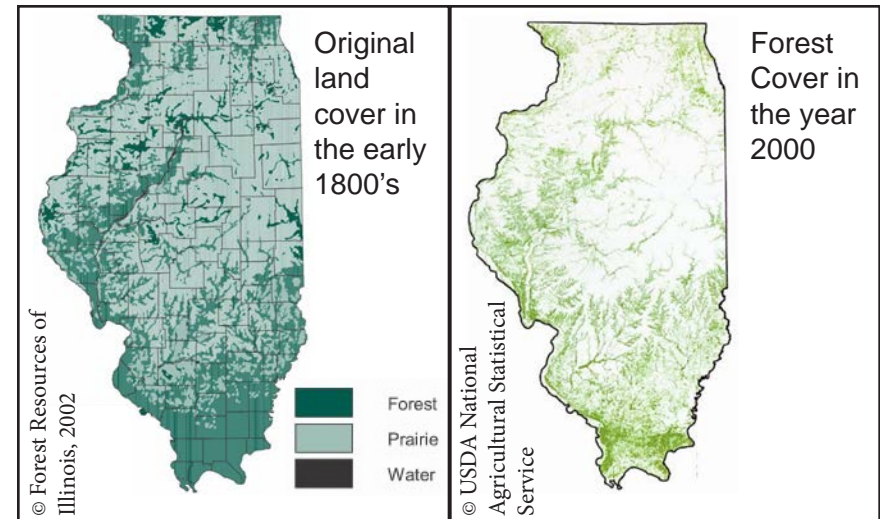
### We All Care for Different Reasons

There are a variety of reasons for owning and caring about our forests. The value of the practice of responsible forest management and this particular program is that landowners with a variety of backgrounds and interests matter to the success of the program. When management is conducted responsibly, based on science-based forestry principles, these practices can benefit your forest in multiple ways.

Reasons to Manage	
<ul style="list-style-type: none"> <li>• Help Ensure Future High-Quality, Desirable Forests</li> <li>• Improve Wildlife Habitat</li> <li>• Strengthen Forest Health</li> <li>• Improve Water Quality</li> <li>• Create Greater Hunting Opportunities</li> </ul>	<ul style="list-style-type: none"> <li>• Grow High Quality Timber</li> <li>• Protect Native Plants</li> <li>• Support the Environment</li> <li>• Make Forests More Resilient to Shifts in Climate</li> <li>• Aid in Carbon Sequestration and Storage</li> </ul>

## Illinois Forests Today

Historically, before settlement and agricultural practices began to reduce Illinois forests, approximately 14 million acres were forested. Today, the total acreage of these lands is approximately 4.8 million acres.



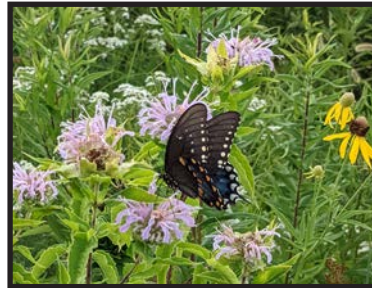
### Threats to Illinois Forests

- 1.) **Oak-Hickory Forests Are Threatened** - Oak-hickory dominated forests support a wide range of tree species and wildlife, encouraging rich biodiversity throughout the state. Thus, many management plans focus on encouraging this forest type.
- 2.) **Large Forested Blocks Are Disappearing** - Due to widespread conversion of forestland to other land uses, forests have become smaller and more fragmented. This adds great importance to managing and conserving the forests that remain.
- 3.) **Forest Health Threats Are Increasing** - Forests are faced with multiple threats from encroachment of invasive plants and pests, spread of pathogens, as well as anthropogenic threats that can create significant negative affects to Illinois forests.

## Other Programs for Forest Landowners Offered by IDNR

### IDNR Conservation Stewardship Program (CSP)

The Conservation Stewardship Program (CSP) is a state program designed to encourage landowners to manage their land in order to protect Illinois' limited environmental resources. Landowners who have at least five acres of unimproved land and are willing to commit to developing and implementing a habitat management plan for their property may apply for CSP in exchange for reduced valuation of property taxes.



For more information on this program, go to:

<https://dnr.illinois.gov/conservation/csp.html>

Or call: (217) 785-8284

### Illinois Recreational Access Program (IRAP)

The Illinois Recreational Access Program (IRAP) provides semi-controlled public access on private land for specific hunting and fishing activities. In exchange, the private landowner receives an annual lease payment, a written forest management plan and assistance implementing habitat practices through technical support and cost-share assistance. IRAP can also overlap other landowner programs such as CREP, CRP, WRP, EQIP, and more.



For more information about IRAP, go to:

<https://dnr.illinois.gov/conservation/irap.html>

Email IRAP at [dnr.irap@illinois.gov](mailto:dnr.irap@illinois.gov) or call: (217)782-0137.

## NRCS and FSA Programs

### NRCS - Environmental Quality Incentives Program (EQIP)

Through EQIP, NRCS provides agricultural producers, including forest landowners, with one-on-one help and financial assistance to plan and implement improvements, or what NRCS calls conservation practices. Together, NRCS and producers invest in solutions that conserve natural resources for the future while improving agricultural operations.

### NRCS - Conservation Stewardship Program (CSP)

The Conservation Stewardship Program (CSP) offers technical and financial assistance to help agricultural and forest producers take their conservation efforts to the next level. The program is designed to compensate agricultural and forest producers who agree to increase their level of conservation by adopting additional conservation activities and maintaining their baseline level of conservation. CSP is for producers who are passionate about conservation and environmental stewardship.

### FSA - Conservation Reserve Program (CRP)

CRP is a land conservation program administered by the Farm Service Agency (FSA). NRCS assists with technical assistance through conservation planning. In exchange for a yearly rental payment, farmers enrolled in the program agree to remove environmentally sensitive land from agricultural production and plant species that will improve environmental health and quality, such as trees. Contracts for land enrolled in CRP are from 10 to 15 years in length. The long-term goal of the program is to re-establish valuable land cover to help improve water quality, prevent soil erosion, and reduce loss of wildlife habitat.

To Learn more about these programs, first visit your local NRCS Service Office.



## Benefits of Illinois Forests



Forests provide 75% of the state's wildlife habitat, supporting a wide variety of mammals, reptiles, amphibians, birds, and insects.

Forests are home to 61% of Illinois' native flora, supporting a rich diversity of plant life.



Forests preserve the quality of our water by reducing runoff that can carry pollutants into lakes, streams, and rivers.

## Benefits of Illinois Forests

Forests improve air quality by removing gaseous pollutants from the atmosphere, including carbon dioxide. Trees play a key role in the carbon cycle.



Forests provide timber. A valuable product utilized in a variety of markets, providing income for forest landowners.

Forests provide opportunity for a variety of recreational activities, getting people out into nature which is beneficial for both physical and mental health.



## Information Resources for Forest Landowners



Natural Resources Conservation Service  
U.S. DEPARTMENT OF AGRICULTURE



UNIVERSITY OF ILLINOIS  
URBANA-CHAMPAIGN



Illinois Tree Farm



Northwest Illinois Forestry Association

Woodland Owners  
Sharing Ideas on  
Forest Productivity



Illinois Walnut Council



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**IFA Mission:** To inspire and empower landowners to create healthy, beautiful, and productive forests.

**IFA Vision:** To become the most trusted advocate and comprehensive resource for Illinois forest owners.

To learn more about the Illinois Forestry Association, find us at: <https://ilforestry.org>

To become a member and receive our quarterly newsletter, go to: <https://ilforestry.org/Join>  
Or, scan the QR code below:





# Healthy Forests Today and Tomorrow

