**Section 2580.170 Plan Review and Appeal Procedures**

a) The Department will review all conservation management plans received from taxpayers to determine compliance with the Conservation Stewardship Law and other applicable laws and regulations including, but not limited to, the Illinois Endangered Species Protection Act [520 ILCS 10] and the Illinois Natural Areas Preservation Act [525 ILCS 30].

b) Upon receipt of an application and an approved conservation management plan, the Department shall certify to the Department of Revenue the application as being an approved plan for the purpose of the Conservation Stewardship Law (see 35 ILCS 200/10-415(e)). The conservation management plan will be reviewed by the Department. If the plan meets all requirements of the Act, the Department will notify the Department of Revenue of the acceptance of the plan. If the plan does not satisfy the requirements of the Act, the Department will provide the taxpayer an explanation of the deficiencies and give a date by which a revised plan must be submitted to the Department to maintain eligibility for the special valuation. No more than 90 days will be allowed for revision of all documents that do not meet the requirements of the Act on first submission. If the taxpayer fails to submit revised documentation by the specified date, the Department will remove the taxpayer from the list of those eligible for the special valuation. The taxpayer will be eligible to resubmit a new application if the deadline was not met for supporting documentation.

c) Pursuant to Section 10-415(e) of the Property Tax Code, a taxpayer may appeal the denial of a conservation management plan to an independent 3-member panel to be established within the Department. A taxpayer who wishes to appeal the denial of a conservation management plan shall send notice of the intent to appeal to Office of Legal Counsel, ATTN: Conservation Management Appeals, at the address listed in Section 2580.30(a).

d) Procedures governing the hearing of appeals are set forth in 17 Ill. Adm. Code 2530 – Revocation Procedures for Conservation Offenses.

(Source: Amended at 39 Ill. Reg. 7702, effective May 18, 2015)