

Application for a Land Preservation Credit
**Statement by the Recipient With Respect
to Tax Credits of \$1 Million or More From
a Donation Made on or After 1/1/07 of
Less-Than-Fee Interest in Land**

VALPCB107888

Applicant Name	SSN or FEIN
----------------	-------------

Section I - Detailed Description of Conservation Purpose

To qualify for tax credits, applicant's donation must be conveyed for at least one of the following purposes. For any conservation purpose(s) listed in this section, check all applicable boxes and **attach documentation** to support the selected purpose.

<p>A) Agricultural Use: The property must contain a land area of five contiguous acres or more devoted to production for sale of plants and animals, or land devoted to a soil conservation program under an agreement with an agency of the federal government. The conservation purpose for this category will be satisfied if at least one of the first three choices is selected. Alternatively, the conservation purpose may be met by satisfying #4.</p>	<p>Check Applicable Boxes</p>
<p>1. The property has been designated by a county, city, or town as real estate devoted to agricultural use or real estate devoted to horticultural use for purposes of use value assessment and taxation.</p>	<input type="checkbox"/>
<p>2. The property is part of an agricultural or agricultural and forestal district.</p>	<input type="checkbox"/>
<p>3. The property has been designated by the governing body of any county, city or town, with the cooperation of the United States Department of Agriculture, as important farmland within its jurisdiction.</p>	<input type="checkbox"/>
<p>4. If the property does not meet any of the three conditions above, describe the conservation value of the land for agricultural purposes. Attach supporting documentation.</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<p>B) Forestal Use: The property must contain a land area of at least 20 contiguous acres used for tree growth and maintained as a forest area from which livestock is excluded. The land must contain existing, well distributed, and commercially valuable trees, or it has trees but is not capable of growing a commercial timber crop because of inaccessibility or adverse site conditions. Land used for tree growth that has been recently harvested of merchantable timber, is regenerating into a new forest, and has not been developed for non-forest use will qualify. The conservation purpose for this category will be met if at least one of the first four choices is satisfied. Alternatively, the conservation purpose may be met by satisfying #5.</p>	<p>Check Applicable Boxes</p>
<p>1. The property has been designated by a county, city, or town as real estate devoted to forestal use for purposes of use value assessment and taxation.</p>	<input type="checkbox"/>
<p>2. The property is part of a forestal or agricultural and forestal district.</p>	<input type="checkbox"/>
<p>3. The property contains 20 acres or more of forest area that is adjacent to lands owned or managed by the United States Forest Service or the Virginia Department of Forestry. Name and location of state or federal lands: _____</p> <p>_____</p> <p>_____</p>	<input type="checkbox"/>
<p>4. The property contains less than 20 acres of forest area, provided that the land has greater than 50% canopy coverage and has been certified by the State Forester in consultation with the local city or county arborist, if such a position exists within the locality, as important to the establishment and preservation of urban forests.</p>	<input type="checkbox"/>
<p>5. If the property does not meet any of the three conditions above, describe the conservation value of the land for forestal purposes. Attach supporting documentation.</p> <p>_____</p> <p>_____</p> <p>_____</p>	

**Statement by the Recipient With Respect
to Tax Credits of \$1 Million or More From
a Donation Made on or After 1/1/07 of
Less-Than-Fee Interest in Land**

Section I. Detailed Description of Conservation Purpose (Cont'd)	
<p>C) Natural Habitat and Biological Diversity: The property must contain significant natural habitats and/or ecosystems that support native plant and animal species and protect a relatively natural habitat of fish, wildlife, plants, or similar ecosystems, including natural areas and natural heritage resources. See Instructions for definitions. The conservation purpose for this category will be met if at least one of the first three choices is satisfied. Alternatively, the conservation purpose may be met by satisfying #4.</p>	<p>Check Applicable Boxes</p>
1. The property has been identified in writing by the Department of Conservation and Recreation's Virginia Natural Heritage Program as necessary to protect natural heritage resources.	<input type="checkbox"/>
2. The property has been identified in writing by the Department of Game and Inland Fisheries as significant wildlife habitat, the protection of which would further implementation of the Comprehensive Wildlife Conservation Strategy (also known as Virginia's Wildlife Action Plan).	<input type="checkbox"/>
3. The property contains undeveloped lands located within or adjacent to local, regional, state or federal lands managed primarily for their natural habitat and biological diversity.	<input type="checkbox"/>
4. If the property does not meet any of the three conditions above, describe the conservation value of the land for natural habitat and biological diversity. Attach supporting documentation.	
<hr/>	
<p>D) Historic Preservation: The property must contain land that includes historic landmarks, including buildings, structures, objects, sites, and landscapes, that constitute historic, archaeological, and/or cultural resources of significance as determined by the Virginia Department of Historic Resources. To meet the conservation purpose for this category, the first two choices must be satisfied. In addition, at least one of the next four choices (#3 through #6) must be satisfied, or #7 must be satisfied and documentation must be included.</p>	<p>Check Applicable Boxes</p>
1. The deed of conservation easement ensures visual or other access by the general public on a periodic basis (required to qualify under this category). Specify page and paragraph number in deed.	<input type="checkbox"/>
2. The property has not received tax credits allowed under Virginia Code § 58.1-339.2 within the previous five years (required to qualify under this category).	<input type="checkbox"/>
3. The property is individually listed in the Virginia Landmarks Register or the National Register of Historic Places.	<input type="checkbox"/>
4. The property has been determined by the Virginia Department of Historic Resources to be eligible for listing in the Virginia Landmarks Register and/or recommended for listing in the National Register of Historic Places.	<input type="checkbox"/>
5. The property is a contributing resource within a historic district that is listed in the Virginia Landmarks Register and/or National Register of Historic Places.	<input type="checkbox"/>
6. The property is a battlefield that meets the above standards and/or is listed by the Civil War Sites Advisory Commission Report of 1993, as amended.	<input type="checkbox"/>
7. If the property does not meet any of the conditions above, describe the conservation value of the resource for historic preservation and provide documentation from the Virginia Department of Historic Resources to support such a claim.	
<hr/>	
<p>E) Natural Resource Based Outdoor Recreation or Education: The property must be land devoted to and available for natural-resource based outdoor recreation or education, except any use operated primarily as a business with intent for profit. Documentation must include a current aerial photograph or a map that shows structures, roads, and parking areas. All boxes must be checked to qualify under this category.</p>	<p>All Boxes Must Be Checked</p>
1. The deed of conservation easement ensures that access for substantial and regular use by the general public is provided. Specify page and paragraph number in deed.	<input type="checkbox"/>
2. Applicant has attached documents that demonstrate conservation value of the property for natural-resource based outdoor recreation or education, such as lands identified in the Virginia Outdoors Plan.	<input type="checkbox"/>
3. Development on the property (structures, roads, or parking) covers no more than 15% of the site. Paved trails and boardwalks are excluded from this calculation.	<input type="checkbox"/>
4. The property is not used for commercial recreational or amusement uses such as athletic fields or stadiums, driving ranges, miniature golf courses, private beaches or pools, marinas, motor speedways, drag strips, or amusement parks.	<input type="checkbox"/>
5. The property is not used for a private membership club (including golf or country clubs, private beaches or pools),	<input type="checkbox"/>

Statement by the Recipient With Respect to Tax Credits of \$1 Million or More From a Donation Made on or After 1/1/07 of Less Than Five Percent of Land

Section I. Detailed Description of Conservation Purpose (Cont'd)	
<p>F) Watershed Preservation: The property must include substantially undeveloped land that, by virtue of its size or by virtue of its location adjacent to rivers, streams, or other waterways, serves to protect water quality and/or quantity, hydrological integrity, riparian and/or aquatic habitat, or drinking-water supplies. Examples include wetlands, riparian buffers, sinking streams and groundwater recharge areas. See Instructions for definitions. The conservation purpose for this category will be satisfied if at least one of the first three choices is selected. Alternatively, the conservation purpose may be met by satisfying #4.</p>	Check Applicable Boxes
1. The property contains significant wetland acreage mapped on the U.S. Fish and Wildlife Service's National Wetland Inventory or other wetlands with delineations approved by the U.S. Army Corps of Engineers and/or the Virginia Department of Environmental Quality, none of which are created, restored, or protected for the purposes of providing compensation pursuant to a regulatory requirement. Maps of significant wetlands are attached.	<input type="checkbox"/>
2. The property contains riparian buffers of at least 100 feet in width with substantial frontage on a perennial stream, wetland, or tidal waters.	<input type="checkbox"/>
3. The property is adjacent to a reservoir used for public drinking water supplies or is within 1,000 feet of a public drinking water well.	<input type="checkbox"/>
4. If the property does not meet any of the conditions above, describe the conservation value of the resource for watershed preservation. Attach supporting documentation.	
<hr/> <hr/> <hr/>	
<p>G) Preservation of Scenic Open Space: The property must include land that contains views, vistas, or characteristics that contribute to, and are compatible with, the scenic character or enjoyment of the surrounding landscape. The property must satisfy the first condition below to qualify. The conservation purpose for this category will be met if at least one of statements #2 through #5 is also satisfied. Alternatively, the conservation purpose may be met by satisfying #6.</p>	Check Applicable Boxes
1. The deed of conservation easement ensures visual access to or across the property from public lands or publicly accessible water bodies or lands, including roads or trails (required to qualify under this category). Specify page and paragraph number in deed.	<input type="checkbox"/>
2. The property is adjacent to or visible from a State Scenic Highway or a Virginia Byway.	<input type="checkbox"/>
3. The property is adjacent to or visible from a federally designated Wild and Scenic River or American Heritage River in or adjacent to Virginia, or a State Scenic River.	<input type="checkbox"/>
4. The property is adjacent to or visible from public parks or public hiking, biking, or riding trails.	<input type="checkbox"/>
5. The property is officially designated as scenic by a local, state or federal agency, and documentation is provided from the designating agency that supplies a specific description of the lands or area so designated or recommended.	<input type="checkbox"/>
6. If the property does not meet any of the conditions above, describe the conservation value of the resource for preservation of scenic open space. Attach supporting documentation.	
<hr/> <hr/> <hr/>	
<p>H) Conservation and Open Space Lands Designated by Local Governments: The property must include land that contains features, resources, values, or other attributes that a local government has officially designated as important to protect from inappropriate development so as to help shape the character, direction and timing of development in the area. The conservation purpose for this category will be met if at least one of the three choices below is satisfied.</p>	Check Applicable Boxes
1. A local government has adopted an official public ordinance or comprehensive plan that designates the property, or a land area that contains the property, as worthy of protection.	<input type="checkbox"/>
2. A local government has adopted an official public ordinance or comprehensive plan that designates a class of land with specific, identified conservation value, defined by use, location, and attributes that definitively describe the property in question.	<input type="checkbox"/>
3. A local government has adopted an official public ordinance or comprehensive plan that designates the land as a public garden.	<input type="checkbox"/>

Application for a Land Preservation Credit
Statement by the Recipient With Respect
to Tax Credits of \$1 Million or More From
a Donation Made on or After 1/1/07 of
Less-Than-Fee Interest in Land



Section II - Public Benefit		
The following restrictions must be included in every deed of conservation easement submitted for DCR review. Identify the page and paragraph numbers in the deed of conservation easement that contain these restrictions.	All Boxes Must Be Checked	Page/Paragraph Number
A) The deed contains terms and restrictions that protect the conservation purpose(s) of the land in perpetuity.	<input type="checkbox"/>	
B) The deed prohibits intentional destruction or significant alteration of the conservation values of the protected property other than for general maintenance or restoration, or for activities deemed necessary for safety considerations.	<input type="checkbox"/>	
C) The deed ensures that the conservation value of the property will not be adversely affected by future subdivision or development of the property by including the following provisions:		
1. Limitations on the number of permitted subdivisions on the property.	<input type="checkbox"/>	
2. Limitations on the amount of permitted new buildings and structures, either by placing a limit on the number of new buildings or structures and placing individual limits on the size of those buildings or structures, or by placing a limit on the collective footprint of all buildings and structures; or by some combination of those approaches.	<input type="checkbox"/>	
3. Restrictions on the location of permitted new buildings and structures, either through the use of building envelopes, no-build zones, or through required review and approval by the easement holder of the location of new buildings and structures prior to construction.	<input type="checkbox"/>	
4. Restrictions on the location of permitted new roads or access ways, either through use of pre-approved routes, no-road zones, or through required review and approval by the easement holder of new roads or access ways prior to construction (note: roads or access ways for public safety needs or for permitted uses such as farming or forestry may be constructed and maintained).	<input type="checkbox"/>	
5. Limitations on alterations, demolition, or ground-disturbing activity that may impact cultural or natural heritage resources.	<input type="checkbox"/>	
Section III - General Water Quality, Agricultural Best Management Practices, and Forest Management		
A) Rivers, Streams, Wetlands, Springs, or Shorelines: Applicant's donation must meet the criteria set out in this section in order to qualify for tax credits if these resource features exist on the property. If the answer to #1 is Yes, then the requirements of items (a) through (e) below must be satisfied. Identify page and paragraph numbers in the deed of conservation easement.		
1. The property contains or includes wetlands or frontage on a perennial stream <input type="checkbox"/> Yes or river, sinking streams (as defined above in Section I.F), lakes or tidal waters. <input type="checkbox"/> No-Go to B	If Yes, All Boxes Must Be Checked	Page/Paragraph Number
(a) The deed requires a riparian vegetated buffer that is at least 35 feet wide, or a wider buffer if required by local, state, or federal law.	<input type="checkbox"/>	
(b) The deed prohibits within the buffer construction of new buildings or structures and roads (existing buildings or structures, reconstruction of documented historic buildings and structures on historic properties, certain water-dependent structures such as docks, existing roads, limited stream crossings, and limited access points are permissible).	<input type="checkbox"/>	
(c) The deed restricts within the buffer other soil disturbances, including plowing (tree planting, forest management in accordance with Virginia's Forestry Best Management Practices for Water Quality Guide, archaeological investigations, and restoration, reconstruction, and maintenance of documented historic landscapes on historic properties are permissible).	<input type="checkbox"/>	
(d) The deed requires maintenance within the buffer of vegetative cover including forest, shrubs, or warm-season grasses. Mowed lawns or mowed or grazed pastures do not constitute vegetative cover for the purposes of this provision, but documented historic landscapes involving mowed lawns or pastures on historic properties may be restored or reconstructed and maintained, and control of non-native vegetation or removal of diseased trees is permissible.	<input type="checkbox"/>	
(e) The deed restricts regular livestock grazing within the buffer (limited designated points for crossing are permissible).	<input type="checkbox"/>	
B) Lands Used for Agricultural Production:	Check If Applicable	Page/Paragraph Number
Deed of conservation easement requires implementation of a written conservation plan that stipulates the use of best management practices (such as proper nutrient management, utilization of cover crops, and stabilization of highly erodible lands). The deed of easement must require the plan to be developed in consultation with the local Soil and Water Conservation District or the Natural Resources Conservation Service representative and to be implemented as long as the lands remain in agricultural production. Identify page and paragraph numbers in the deed of conservation easement.	<input type="checkbox"/>	

