

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



Applicant Name	SSN or FEIN
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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>	Check Applicable Boxes
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.	<input type="checkbox"/>
2. The property is part of an agricultural or agricultural and forestal district.	<input type="checkbox"/>
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.	<input type="checkbox"/>
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>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>	Check Applicable Boxes
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.	<input type="checkbox"/>
2. The property is part of a forestal or agricultural and forestal district.	<input type="checkbox"/>
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: _____ _____ _____	<input type="checkbox"/>
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.	<input type="checkbox"/>
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.	

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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>	Check Applicable Boxes
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.	
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<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>	Check Applicable Boxes
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 Va. 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. Attach supporting documentation from the Virginia Department of Historic Resources to support such a claim.	
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<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>	All Boxes Must Be Checked
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), nor is its use restricted to residents of a development or subdivision associated with the property.	<input type="checkbox"/>

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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
<p>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.</p>	<input type="checkbox"/>
<p>2. The property contains riparian buffers of at least 100 feet in width with substantial frontage on a perennial stream, wetland, or tidal waters.</p>	<input type="checkbox"/>
<p>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.</p>	<input type="checkbox"/>
<p>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.</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<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
<p>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. _____</p>	<input type="checkbox"/>
<p>2. The property is adjacent to or visible from a State Scenic Highway or a Virginia Byway.</p>	<input type="checkbox"/>
<p>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.</p>	<input type="checkbox"/>
<p>4. The property is adjacent to or visible from public parks or public hiking, biking, or riding trails.</p>	<input type="checkbox"/>
<p>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 areas so designated or recommended.</p>	<input type="checkbox"/>
<p>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.</p> <p>_____</p> <p>_____</p> <p>_____</p>	
<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
<p>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.</p>	<input type="checkbox"/>
<p>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.</p>	<input type="checkbox"/>
<p>3. A local government has adopted an official public ordinance or comprehensive plan that designates the land as a public garden.</p>	<input type="checkbox"/>

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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"/>	

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Section III - General Water Quality and Forest Management (Cont'd)

C) Management Plans for Forestlands that Contain 20 Acres or More:	Check If Applicable	Page/Paragraph Number
<p>Deed of conservation easement requires the landowner to have a current written forest management plan or Virginia Forest Stewardship Plan in place prior to the commencement of timber harvesting or other significant forest management activities. The deed of easement requires the forest management plan to include a provision that all forest management and harvesting activities be developed by, or in consultation with, the Virginia Department of Forestry, or be consistent with Virginia's Forestry Best Management Practices for Water Quality Guide.</p> <p>Identify page and paragraph numbers in the deed of conservation easement.</p>	<input type="checkbox"/>	

Section IV - Attesting Statement

The easement holder hereby attests to the accuracy of the information provided above or attached related to the conservation value of the property.

Signature of Authorized Representative of Holder	Date
Printed Name of Authorized Representative of Holder	Title

Instructions for Virginia Form LPC-1, Schedule B (Statement by the Recipient With Respect to Tax Credits of \$1 or More From a Donation Made on or After 1/1/07 of Less-Than- Fee Interest in Land)

A copy of the recorded deed of conservation easement and the baseline documentation record for the property must be included with Schedule B.

Section I – Detailed Description of Conservation Purpose

A) Agricultural Use

Notes:

1. Use value assessment and taxation pursuant to *Va Code* § 58.1-3230: State law provides for special classifications of land (agricultural, horticultural, forestal, and open-space use) for which a county, city or town that has adopted a land-use plan may pass an ordinance that allows those lands to be taxed according to their value in current use, rather than according to the land's market value. This allows the landowner to defer a portion of the property tax while the land is used for agricultural, horticultural, forest, or open space.
2. Agricultural or agricultural and forestal district pursuant to *Va Code* § 15.2-4300 et seq. or §15.2-4400 et seq. These districts, which are established by local governments, enable landowners to pay lower real property taxes on land that has agricultural and/or forestal significance.
3. For designation of important farmland, see *Va Code* § 3.1-18.5(B).

B) Forestal Use:

Notes:

1. Use value assessment and taxation pursuant to *Va Code* § 58.1-3230 –see Note (A)(1) above.
2. Forestal or agricultural and forestal district pursuant to *Va Code* § 15.2-4300 et seq. or §15.2-4400 et seq.– see Note (A)(2) above.
3. Lands owned and managed by the United States Forest Service or the Virginia Department of Forestry means lands owned by those agencies and managed for forest purposes. Applicant may submit a map to assist with this determination.

4. For property certified by the State Forester as important to the establishment and preservation of urban forests, see *Va Code* § 10.1-1105.

C) Natural Habitat and Biological Diversity.

For the purposes of this category, the following definitions apply.

- Significant natural habitat – Areas that represent high quality examples of a terrestrial community or aquatic community caves, or areas which are included in, adjacent to, or which contribute to the ecological viability or a local, regional, state, or natural park, natural preserve, wildlife refuge, wilderness area or other similar conservation area.
- Natural area – any area of land, water or a combination thereof, that retains or has reestablished its natural character, though it need not be completely natural and undisturbed; or which is important in preserving rare or vanishing flora, fauna, native ecological systems, geological, natural, historical, scenic or similar features of scientific or educational value benefiting the citizens of the Commonwealth.
- Natural heritage resource – The habitat of rare, threatened, or endangered plant and animal species, rare or state significant natural communities or geologic sites, and similar features of scientific interest, as identified by the Department of Conservation and Recreation's Virginia Natural Heritage Program.

Notes: For the purposes of Question (C)(3), attach documentation from the local, regional, state, or federal agency confirming that the adjacent lands are managed primarily for natural habitat and biological diversity.

D) Historic Preservation

Note: For the purposes of this category, the applicant must work with the Virginia Department of Historic Resources to develop the appropriate documentation.

- The Virginia Landmarks Register (VLR) and National

Register of Historic Places (NR) are the official lists established by the Department of Historic Resources and National Park Service, respectively, of those cultural resources that are worthy of preservation. Listing in the VLR or NR may be on an individual basis, or as part of a complex or district.

- The Civil War Sites Advisory Commission was established by Congress to identify and evaluate the nation's historically significant Civil War sites; the Report on the Nation's Civil War Battlefields presents the Commission's findings.
- To determine whether a property is listed in the VLR or NR, or listed in the Report on the Nation's Civil War Battlefields you may consult the Department of Historic Resources' website at: www.dhr.virginia.gov/registers/register or contact DHR staff at (804) 367-2323, ext. 125.

E) Natural Resource Based Outdoor Recreation or Education

For the purposes of this category, "Land devoted to and available for natural resource based outdoor recreation or education" includes, but is not limited to, public parks, trails, greenways, water areas for public boating or fishing, lands identified in the Virginia Outdoors Plan, or similar recreation areas open for public use, except any use operated primarily as a business with intent for profit.

The Virginia Outdoors Plan may be found at www.dcr.virginia.gov/recreational_planning/vop.shtml or may be obtained by calling DCR's Division of Planning and Recreation Resources at (804) 786-5046.

F) Watershed Preservation

For the purposes of this category, the following definitions apply.

- Wetlands are lands with characteristic hydric soils that are inundated or saturated by surface or ground water at a frequency or duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions.
- Riparian buffers are areas of land along a river, stream, wetland, or other waterway where natural vegetation is maintained and degradation by livestock is prevented.
- Perennial streams are water bodies with perennial flow, as determined by one of the following methods:

(i) designation of water bodies depicted as perennial on the most recent U.S. Geological Survey 7 1/2 minute topographic quadrangle map (scale 1:24,000) or (ii) use of a scientifically valid system of in-field indicators of perennial flow.

- Sinking streams are waterways that disappear underground in karst terrain (i.e., lands underlain by highly soluble rock).
- Groundwater recharge areas are lands that, by virtue of a combination of topography, soils, and underlying geology are important to the recharge of local or regional groundwater supply and have been identified as such by local, state, or federal agencies.

G) Preservation of Scenic Open Space

For the purposes of this category, the following definitions apply.

- A State Scenic Highway is a road designated as such by the Commonwealth Transportation Board pursuant to *Va Code* § 33.1-64, within a protected scenic corridor located, designed and constructed so as to preserve and enhance the natural beauty and cultural value of the countryside.
- A Virginia Byway is a road, designated as such by the Commonwealth Transportation Board pursuant to *Va Code* § 33.1-63, having relatively high aesthetic or cultural value, leading to or within areas of historical, natural or recreational significance.
- A Wild and Scenic River is one that has been designated by the U.S. Congress or the Secretary of the Interior as possessing outstanding or remarkable scenic, recreational, geological, natural, historical, cultural, or other similar values.
- An American Heritage River is a river that has been designated by presidential decree as one that has distinctive inherent characteristics, an effective community plan of action, strength and diversity of community support, and partnerships capability. In Virginia, the New River and the Potomac River are American Heritage Rivers.
- A State Scenic River is a river or section or portion of a river that has been designated a "scenic river" by an act of the General Assembly and that possesses superior natural and scenic beauty, fish and wildlife, and historic, recreational, geologic, cultural, and other assets. A list of Virginia's scenic rivers can be found in the Scenic Rivers Act, *Va Code* § 10.1-400 et seq.

Note: For purposes of Question 6, where visual access to the property is not available, physical access may be used to demonstrate the conservation value of the land for preservation of scenic open space.

H) Conservation and Open Space Lands Designated by Local Governments

For the purposes of this category, the following definition applies.

- **Public garden:** Land used by the public for raising flowers, vegetables, fruit, or other produce.

Section II – Public Benefit

All restrictions listed in this section 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.

Section III – General Water Quality, Agricultural Best Management Practices, and Forest Management

A) Rivers, Streams, Wetlands, Springs, or Shorelines:

All boxes in this section must be checked if the property contains or includes wetlands, frontage on a perennial stream or river, sinking streams, lakes, or tidal waters. Identify the page and paragraph numbers in the deed of conservation or open-space easement where the pertinent restrictions are contained. For the purposes of this category, the definitions in Section I (F) of Form LPC-1, Schedule B, apply.

B) Lands Used for Agricultural Production: For the purposes of this category, Best Management Practices include, but are not limited to, those practices listed in Section IV (C) of Form LPC-1. Contact the Natural Resources Conservation Service for assistance with a conservation plan.

C) Management Plans for Forestlands that Contain 20 Acres or More: Contact the Virginia Department of Forestry for assistance with a written forest management plan or Virginia Forest Stewardship Plan.

Section IV – Attesting Statement

The holder of the conservation or open-space easement must sign Schedule B, attesting to the accuracy of the information provided or attached related to the conservation value of the property. Review the statement carefully before signing.