

NC Conservation Tax Credit Certification Application Guidance –
Only for Review Purposes

Application Questions and Guidance

This is NOT the application form and is only intended for reference for application preparation. The application must be submitted thorough Formsite at this following link:

<https://fs24.formsite.com/NCLWF/sqbmbetkpx/login>

Donor Information

Primary Contact: (Generally, the landowner)

Alternate Contact: (Additional landowner, partner, representative)

Property Information

Acres to be Donated:

Property Address:

County:

Donation Property Latitude/Longitude: (Latitude/Longitude of donation property (approximate center). Should be in format of 35°35'08.3"N 82°30'06.5"W OR 35.584506, -82.502176 or similar. Use www.latlong.net or <https://www.google.com/maps> (click on location, copy from pop-up info) to find.)

Legal Encumbrances: (Include all liens (including mortgages) and easements of record or other encumbrances.)

Donation Property Description: (Include current usage, vegetative cover, and any known natural features of note.)

Type of Interest to be Donated: (Fee simple, Conservation easement, Other – please describe)

Recipient of Property Donation [Organization and Contact Information]: (Must be a state or local government or qualified non-profit organization.)

Donation Status: (Donation has been completed with transfer to recipient, Acceptance approved but awaiting transfer of deed, Other, please explain)

Estimated Value of Donation Property Interest (Whole Dollars - Actual tax credit value will be determined by NC Department of Revenue):

Other Funding Sources or Incentives: (Grants or other payments received)

NC Conservation Tax Credit Certification Application Guidance – Only for Review Purposes

Conservation Purposes

All potential Conservation Purposes:

SELECT ALL THAT APPLY:

- forestland or farmland preservation
- fish and wildlife conservation
- as a buffer to limit use activities that would restrict, impede, or interfere with military training, testing or operations on a military installation or training area or otherwise be incompatible with the mission of the installation
- floodplain protection in a county that, in the five years preceding the donation, was the subject of at Type II or Type III gubernatorial disaster declaration, as provided in G.S. 166A-19.21 as a result of a natural disaster
- historic landscape conservation
- public trails or access to public trails

Primary Conservation Purpose: (Same list as above, but select ONLY ONE purpose for which you wish your property to be evaluated. If you have multiple properties or parcels that have different primary conservation purposes, they will each need to be submitted under a separate application)

NOTE: ONLY THE QUESTIONS FOR THE SPECIFIC PRIMARY CONSERATION PURPOSE YOU SELECT ABOVE WILL APPEAR WHEN YOU APPLY.

Forestland or farmland preservation

In addition to a copy of the conservation agreement and map(s), applications for this purpose must include the following attachments, depending on the current status as described below.

Forestland preservation

- an existing Forest Stewardship Plan developed and approved by a Registered Forester, or certification with the American Tree Farm System, AND
- a conservation plan.

Farmland preservation for projects currently enrolled in PUV must include:

- a current tax card showing all parcels are enrolled in PUV.

Farmland preservation for projects eligible for PUV, but not currently enrolled must include:

- a current tax card for the parcels, AND
- evidence of income from the preceding three years from any of the following: the sale of products produced from the land, grazing fees for livestock, the sale of bees or products derived from beehives, any payments received under a government soil conservation or land retirement program, or from the Tobacco Buyout, AND
- a conservation plan or forest management plan.

NC Conservation Tax Credit Certification Application Guidance – Only for Review Purposes

Farmland preservation for projects not currently enrolled in PUV, but that have bona fide farm status must include one of the following:

- a farm sales tax exemption certificate issued by the Department of Revenue, OR
- a copy of the farm owner's or operator's Schedule F from the owner's or operator's most recent federal income tax return, OR
- a forest management plan.

Is the land currently in Present Use Value?

If the land is not currently in Present Use Value or eligible for Present Use Value but is in bona fide farm status, which of the following criteria has been obtained?

Fish or Wildlife Conservation

A copy of the conservation agreement and map(s) must be attached, and a wildlife management plan, if applicable.

Does the property contain a Species of Greatest Conservation Needs (SGCN) as identified by the NC Wildlife Action Plan?

Is the property currently managed under a wildlife management plan?

Describe how the SGCN (priority species) would benefit from the conservation of this property?

Does the property contain a habitat type identified in the NC Wildlife Action Plan?

Describe how current or proposed management would maintain high quality habitat or improve degraded habitat?

Does the property border conservation areas?

If the property is less than 25 acres, could it provide a corridor between existing conservation areas?

Military Buffers

A copy of the conservation agreement and map(s) must be attached.

Describe how this property could be a buffer to limit activities that would restrict, impede, or interfere with military training, testing or operations.

Floodplain Protection

A copy of the conservation agreement and map(s) must be attached.

Describe how this property contributes to floodplain protection?

NC Conservation Tax Credit Certification Application Guidance – Only for Review Purposes

Historic Landscape Preservation

In addition to a copy of the conservation agreement and map(s), applications for this purpose must include attachments with a full description of historic significance and reference to any research or documentation to collaborate historic significance.

Is the property within or partly within the boundary of a resource listed in the National Register of Historic Places?

Is the property within or partly within the boundary of a resource listed in any county or city local historic designation program?

Is this land associated with a historically significant person? How was the land or the landscape tied to this person or how does the land convey information about this person?

Historic landscape conservation characteristic are displayed or embodied on this property:

Describe how the property displays or embodies each characteristic selected above.

Public Trail Access

In addition to a copy of the conservation agreement and map(s), applications for this purpose must include the following attachments:

- a trail plan from an organization that has adopted the plan and has a proven record of trail building; letter of support from trail manager;
- a letter of agreement for maintenance;
- and letter from emergency services agreeing to provide emergency response.

What is the trail type that this donation would create or improve?

Could a trail on this property connect to other existing trails?

If this property is along a State Trail, please identify which one below.

Describe how the property would increase access to public trails (connection to a network or trails, trailhead, amenities, etc.)

Describe any stipulations (such as hours or operation) or other limitations on trail use:

Trail management:

NC Conservation Tax Credit Certification Application Guidance – Only for Review Purposes

Attachments

Conservation Agreement

Project Map(s)

Additional information (management plan, photos, etc.)

Additional information (management plan, photos, etc.)

Additional information (management plan, photos, etc.)

Additional information (management plan, photos, etc.)

Final Agreements and Affirmation

Affirmation of Application Materials

Do you affirm that the information in this application and the statements on attached exhibits are true, correct, and complete to the best of your knowledge and belief? Do you further confirm that you are authorized to file this application for consideration of conservation tax credit?

Conservation Tax Credit Process

Do you understand submitting this application to NC Department of Natural and Cultural Resources (NCDNCR) is only for the purpose of determining the eligibility of the donation. If determined eligible, you are responsible for submitting all required information to NC Department of Revenue (NCDOR) by their deadlines to determine the amount of tax credit you may receive.

Name of Affirmed and Signature