

COST SHARE PROGRAMS

Environmental Quality Improvement Program (EQIP)

This program provides technical assistance and cost share to eligible landowners for forestry practices, such as site preparation and planting of hardwood and pine trees, fencing to keep livestock out of the forest, forest road stabilization, timber stand improvement (TSI) and invasive species control. Priority is given to projects with multiple management practices to be completed over a number of years.

Wildlife Habitat Improvement Program (WHIP)

This program provides technical assistance and costshare to eligible landowners who install wildlife habitat improvement practices on their land. These practices may include tree and shrub planting, prescribed burning, invasive species control, creation of forest openings, riparian buffer establishment and fencing livestock from the forest. Cost share rate of 75% of the total cost of installation for establishing habitat (not to exceed \$10,000.00 per applicant)

Wetlands Reserve Program (WRP)

This program provides technical and financial assistance to eligible landowners who restore, enhance and protect wetlands on their property. Landowners are paid for temporary or permanent easements to protect the wetlands. Check with your local VDOF forester or your local United States Department of Agriculture (USDA) Service Center to learn about other programs that may be available to assist you in managing and conserving your forest resources.

Reforestation of Timberlands

Provide cost-share assistance to landowners for pine reforestation

Effective May 1, 2009, the incentive payments to landowners for approved projects is:

- Practice 1: Planting loblolly or Virginia pine - \$25 per acre.
- Practice 2: Site preparation and planting loblolly or Virginia pine - \$60 per acre. Includes herbicide spraying and planting open or abandoned fields.
- Practice 3: Planting shortleaf, white, pitch-loblolly, or longleaf pine - \$60 per acre.
- Practice 4: Site preparation and planting shortleaf, white, pitch-loblolly, or longleaf pine - \$85 per acre.
- Practice 5: Herbicide site preparation and planting (any species on cutover lands) - \$90 per acre.
- Practice 6: Aerial Herbicide release application for all pines except white - \$20 per acre.
- Practice 7: Herbicide release application for white pine - \$75 per acre.
- Practice 8: Any RT project on lands protected by a [conservation easement](#) - \$75 per acre.
- Practice 9: Ground release application - \$45/acre.
- Cost share rates shall not exceed 75% of the total cost of the project.

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Signup is continuous and starts May 1 for the program year starting July 1. The practices must be maintained for 10 years. This program is funded by the forest industry in Virginia with matching funds from the Virginia General Fund.

Conservation Reserve Program

The CRP is a voluntary program managed by the FSA offering annual rental payments and cost-share assistance to establish approved cover on eligible cropland to improve soil, water and wildlife resources. The program provides up to 50% cost-share with the landowner.

Cropland planted four of the six most recent crop years

Marginal pasture land suitable for use as a riparian buffer to be planted to trees.

Land must have been owned or operated for at least 12 months prior to the close of this signup period.

Requires a 10- to 15-year commitment to keep lands out of agricultural production.

Conservation Reserve Enhancement Program

The CREP is a voluntary program managed by NRCS, SWCD, and FSA, offering annual rental payments, cost-share incentives and riparian easements to meet the goal of 30,500 acres of riparian buffers, 4,500 acres of restored wetland and 8,000 acres of riparian easements. The focus of CREP is protecting water quality, restoring wetlands, and improving wildlife habitat in riparian areas.

Limit livestock access to streams by providing alternate watering facilities outside of riparian areas.

Increase wildlife habitat in riparian areas and restore wetlands.

Pasture and croplands adjacent to streams, intermittent streams, seeps, springs, ponds and sinkholes.

Must be a minimum of 35 feet to a maximum average of 300 feet

Require a 10- to 15-year commitment to keep lands out of agricultural production.

Fencing to exclude livestock from the riparian buffer, watering facilities, hardwood tree planting, filter strip establishment and wetland restoration.

75% - 100% incentive for eligible practices

Provides 10-15 year annual rental payment based on the relative productivity of the soils.

VA Agricultural BMP Practices

- Encourage installation of agricultural best management practices (BMPs)
- To improve water quality in the State's streams, rivers and the Chesapeake Bay.
- Prevent additional non-point source pollution
- Cropland and pastureland in production four out the past six years.
- Can be used with other cost-share programs for actual planting and site preparation costs.
- Harvested forestland being replanted is not eligible.
- FR-1 Reforestation of Erodible Crop and Pastureland (\$175/ac for pine, 250/ac for hardwood)
- FR-3 Woodland Buffer Filter Area (\$200/ac for pine, \$275/ac for hardwood)
- FR-4 Woodland Erosion Stabilization (not to exceed 75% eligible costs)

Water Quality Improvement Program

DOF has developed a **Regional Grants Program** which is designed to restore and/or improve riparian health through the use of tree plantings or other vegetative techniques and may include riparian buffer tree planting, stream restoration and stabilization, rain gardens and non CREP stream tree planting. The objective is to use on the ground accomplishments to obtain measurable improvement in water quality.

Funding is available on a 50/50 match basis. In-kind match including volunteer time is permissible. Funding will be distributed throughout the three Department of Forestry regions, funding will be on a first come first serve basis.

Southern Pine Bark Beetle Program

Pre-commercial Pine Thinnings

- Parcel must be at least five (5) acres in size.
- Pine species must be loblolly, shortleaf, longleaf, pond, Virginia, pitch or white pine.
- Trees must be no more than 15 years old and no more than 4 inches average dbh.
- Tree density must be at least 800 stems per acre.
- Post-treatment residual tree density must be from 300 to 500 stems per acre.
- Parcel must not be in public or forest industry ownership, or be managed by a Timber Investment Management Organization (TIMO) or Real Estate Investment Trust (REIT).
- 60% of direct project cost for pre-commercial pine thinning, not to exceed \$175 per acre or \$10,000 in a federal fiscal year (10/01-9/30)

Longleaf Pine Restoration

- Parcel to be planted must be at least five (5) acres in size.
- Site must be appropriate for successful longleaf pine establishment, growth and survival with proper management.
- Parcel must not be in public or forest industry ownership, or be managed by a Timber Investment Management Organization (TIMO) or Real Estate Investment Trust (REIT).

- 60% of direct project cost for longleaf pine site preparation, planting, burning, or herbicide release, not to exceed \$10,000 in a federal fiscal year

Logger Incentive Program for First Commercial Thinning

A \$2,000 payment will be made for each application that meets the following requirements:

1. One parcel only per deeded and surveyed tract per application.
2. Parcel must be 10-40 acres in size. A parcel must not be part of a larger contiguous stand that exceeds 40 acres. A parcel may be made up of multiple, non-contiguous pine stands per property provided they do not collectively exceed 40 acres. A tract with over 40 acres of pine of any age class is not eligible.
3. Parcel must be between 12 and 22 years of age
4. Parcel must have a minimum pine basal area of 110 sq. ft. per acre or 350 trees per acre
5. Parcel must be thinned to a target of 60-80 sq. ft. per acre or 100-250 trees per acre of live, healthy, undamaged pine volume.
6. Parcel must be non-industrial private use only. This also excludes properties owned by real estate investment trusts (REITs) and Timber Investment Management Organizations (TIMOs).

Riparian Forest Buffers Tax Credit Program

The 1999-2000 Virginia General Assembly provided the taxpayers of the Commonwealth a non-refundable tax credit for retaining riparian buffers associated with the harvesting of timber. The amount of the credit is equal to 25 percent of the value of the timber retained as a buffer up to \$17,500 in the tax year in which the harvesting operation was completed.

Who is Eligible?

Individuals, partnerships, S-corporations, family partnerships and limited liability corporations must be a Virginia tax-paying landowner.

The tract must be at least 10 acres in size (including the contained buffers). If riparian forest buffers belonging to the same landowner cross the state boundary, only the portion contained within the state boundary will qualify for the tax credit.

The applicant's harvesting operation must be complete to qualify for the tax credit.

The applicant is eligible for the tax credit for the tax year in which the harvesting operation was completed.

Application Requirements

Applicant must provide the following information to the local Virginia Department of Forestry (VDOF) office:

Completed Application for Riparian Buffer Tax Credit form (on-line or hard copy);

Application fee;

Copy of a VDOF-approved Forest Stewardship Management Plan for the tract (the criteria for a Stewardship Management Plan meeting national standards are available from the Virginia Department of Forestry Web site www.dof.virginia.gov);

Proof of land ownership (copy of a title or deed, copy of last year's tax bill, etc.);

Specific description of the buffer(s), including location and dimensions;

Proof of the value of timber remaining in the buffer from a specific riparian buffer cruise OR proof of the overall harvest value and harvest acres for a prorated timber value based on acreage, and Map of the riparian forest buffers.

A copy of the Form 30 Harvest Inspection will be obtained from the local Virginia Department of Forestry office and attached to the application package.

Tax Credit Approval

The area forester will certify the tax credit application on the form to be filed with your Virginia Income Tax Return. The tax credit certificate will be provided to the applicant (by Social Security Number or Employer Identification Number) who signs the application form. An applicant must be the landowner(s) or S-corporation on record. Corporations are defined as a single "applicant."

Buffer Specifications

The riparian buffer must be at least 35 feet wide but no greater than 300 feet wide. At least 50% of the crown cover must remain following the harvest. All waterways of the Commonwealth are eligible and are defined as "any perennial or intermittent stream found on the US Geologic Survey 1:24,000 topographic maps." The criteria follow the "Technical Specifications for Forestry Best Management Practices in Virginia."

Noncompliance

Failure to maintain the riparian buffer intact will result in the applicant being required to refund all or part of the tax credit. Once the applicant agrees to the program specifications and accepts the tax credit, the applicant is responsible for maintaining the buffer for the 15-year life span, regardless of any change in ownership or control.

Practice failure, either by insect infestations or catastrophic events, will be documented by the Virginia Department of Forestry at the request of the landowner. The applicant must ensure compliance by replanting or allowing natural regeneration to occur to continue program participation.