



GEORGIA CONSERVATION TAX CREDIT PROGRAM

Georgia Department of Natural Resources
Wildlife Resources Division
2065 U.S. Highway 278 S.E.
Social Circle, GA 30025-4743
(770) 918-6411



APPLICATION FOR: PRE-CERTIFICATION OR CERTIFICATION (circle one)

Applicant Information

Applicant (Landowner/Donor)

Contact Name and Title

Street Address P.O. Box

City, County, Zip

Phone #(s) Fax

E-Mail

Recipient or Easement Holder

Name and Title

Organization

Street Address P.O. Box

City, County, Zip

Phone #(s) Fax

E-Mail

If a non-profit charitable organization, attach completed Qualifying Organization Application Form and required documentation. This must be completed for every application.

Tract Information

Parcel Number(s) (if available)

Current Zoning

Land Lot(s) (if available)

Acreage

GIS Coordinates (if available)

Deed Reference (book and page)

Street Address of tract(s) (if available)

City, County, State, Zip

General directions to site from nearest town or landmark:

List all liens (including mortgage) and easements of record or other encumbrances:

Attach copies of:

- 1) A USGS quad/topographic map, county tax map, or other map depicting the boundaries of the subject property**
- 2) A county map showing the location of the property**

NOTE: IF APPLYING FOR CERTIFICATION, ATTACH A COPY OF THE SURVEY PLAT OF THE SUBJECT PROPERTY.

- 1. Is the proposed land already protected from development under local ordinances (e.g., stream buffers or scenic setbacks)?
- 2. Has the land been set-aside in order to affect building density levels (e.g., dedicated "greenspace" within conservation subdivisions or cluster developments)?
- 3. Is the land planned for or used for golf courses, soccer fields, softball fields, or other types of intensively managed recreational uses?

4. Indicate which of the following Conservation Purposes are/will be met by the donation of the subject property (check all that apply):

- Water protection for rivers, streams, and lakes
- Flood protection
- Wetland protection
- Reduction of erosion through protection of steep slopes, areas with erodible soils, and stream banks
- Protection of riparian buffers and other areas that serve as natural habitat and corridors for native plant and animal species
- Protection of prime agricultural and forestry lands
- Protection of cultural sites, heritage corridors, and archaeological and historic resources **(See Exhibit C)**
- Protection of scenic resources
- Provision of recreation in the form of boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, and similar outdoor activities
- Connection of existing or planned conservation lands

Describe how the property will support each of the above-indicated Conservation Purposes. (Attach additional sheets as necessary; provide copies of property descriptions, reports, maps, or other documents as appropriate). **Refer to Exhibit A for more information on Conservation Purposes.**

5. Describe any unique or significant features of this tract, including natural, historic, and archaeological resources of interest. Attach photographs, maps, technical reports or surveys of these unique or significant features as appropriate.

6. Briefly describe the past and current uses of the subject property, including zoning and any existing protections on the property.

7. Describe the lands adjacent to the subject property, including current protection status (if any) or land use. Include proximity to nearby conservation lands (if known).

8. Describe how the subject property is/will be permanently protected to maintain the Conservation Purposes (e.g., heritage preserve designation, conservation easement, fee simple donation with a permanent restrictive covenant, or other?)

a. If protected through a conservation easement, what reserved rights will be retained by the landowner and what rights will be extinguished and conveyed to the easement holder? *(For Pre-Certification, provide a description or copy of draft conservation easement; for Certification, provide copy of executed document)*

b. If protected by a restrictive covenant, describe what public uses will be allowed on the property (according to subsection (c) of O.C.G.A. 44-5-60) and how the land will be permanently protected. *(For Pre-Certification, provide a description or copy of draft deed restriction; for Certification, provide copy of executed document)*

Refer to Exhibit B for requirements of conservation easements and restrictive covenants under this program.

9. Indicate the status of the donation:

- Donation has been completed with transfer to recipient
- Acceptance approved by recipient but awaiting transfer of deed
- Donation offered and awaiting decision by recipient
- Donation has not been offered to any recipient
- Other (explain _____)

10. Outline or describe the long-term management plan to maintain the conservation values of this property. *For Certification, provide a copy of the management plan.*

To be signed by Applicant (Landowner/Donor or Legal Representative)

I endorse the accuracy of the information provided in this application. I affirm that the donated property is not dedicated under local governmental regulation or ordinance, or dedicated to increase building density levels under such regulations or ordinances. Further, I certify that the donor of the subject property possesses good and clear title to the premises to be donated, and that any liens or mortgages have been subordinated.

I agree to provide additional documentation requested by the Georgia Department of Natural Resources to complete this application. Further, I authorize the Georgia Department of Natural Resources to enter the property to conduct on-site investigations for making the conservation purposes determination. In the case of a conservation easement, I am aware that annual site inspections will be required to ensure that my land is being used in a manner consistent with the conservation easement agreement.

Signature of Owner or Individual with
Power of Attorney for Other Owners of Interest

-OR-

Signature(s) of Owners of Interest Where
No One Has Power of Attorney

Date

Printed Name

Date

Printed Name

Date

Printed Name

Date

Printed Name

To be signed by Recipient/Easement Holder

I certify that as an official representative of a Qualifying Organization as defined by the Georgia Conservation Tax Credit Program, I have the authority to accept donation of the subject property in fee simple or by conservation easement. I certify that our Organization has the capacity to manage the land if we retain title, or annually monitor and enforce the terms of the conservation easement. I further certify that the information submitted with this application is correct, to the best of my knowledge.

Signature(s) of Recipient/Easement Holder

Title

Date

Printed Name

Pre-Certification Application checklist:

- ___ Is the application signed by the landowner?
- ___ Is the application signed by the intended recipient/easement holder?
- ___ If the intended recipient/easement holder is a non-profit charitable organization, is the Qualified Organization application form and supporting documentation attached?
- ___ Does the application package include a description and documentation of the Conservation Purposes supported by the donation?
- ___ Does the application package include all supporting documentation for identification of the property and its natural, historic, or archaeological resources, including but not limited to maps, historical data, site assessments, plats, technical reports, site descriptions, etc.?
- ___ Does the application package include a general plan outlining the long-range conservation and management of the land conservation project, including what conservation tools will be employed, what funding resources are available, and any not-for-profit partners who will be involved in the project?

Certification Application checklist - In addition to the above items:

- ___ Does the application package include a copy of the clear title report and executed deed, conservation easement document, permanent restrictive covenant, or other legal instrument of transfer, as well as a copy of the survey plat?
- ___ Does the application package include a copy of a long-term management plan or agreement that will ensure maintenance of the Conservation Purposes?
- ___ If the site is protected by conservation easement or permanent restrictive covenant, does the conservation easement or restrictive covenant document meet all applicable requirements in Exhibit B?

Questions? Please call (770) 918-6411

Mail Completed Application to:

**Georgia Conservation Tax Credit Program
Georgia Dept. of Natural Resources
2065 U.S. Hwy. 278, SE
Social Circle, GA 30025-4743**

NOTE: INCOMPLETE APPLICATIONS WILL BE RETURNED TO THE APPLICANT.

The Pre-Certification Application review takes approximately 60 days. The Certification Application review takes approximately 90 days

Exhibit A Eligible Conservation Purposes

The following conservation purposes are considered eligible for certification under the Georgia Conservation Tax Credit Program. The descriptions of lands that support these conservation purposes are provided for illustrative purposes, and are not intended to represent an exhaustive list of eligible lands under this program, nor can they be interpreted to represent, affect, or control the Department's determination on any particular application.

- A. Water quality, protection for rivers, streams, and lakes: Land that protects water quality, in addition to the protection of natural buffers described in (E), can include properties adjacent to rivers, lakes and streams that filter pollutants and decrease sediment loads, as well as maintaining natural water temperature regimes.
- B. Flood protection: Land that provides flood protection includes natural land or water features that help protect adjacent or downstream properties by reducing or ameliorating the impacts of floods. Examples include undeveloped floodplains, sloughs, oxbow lakes, bluffs, and natural river levees.
- C. Wetlands protection: Land that consists primarily of wetlands either verified by the U.S. Army Corps of Engineers as jurisdictional wetlands or ecologically significant isolated wetlands, and upland areas adjacent to wetlands that provide a vegetated buffer.
- D. Reduction of erosion through protection of steep slopes, areas with erodible soils, and stream banks: Land with high erosion potential due to steep slopes or soil types that if conserved would reduce erosion and protect water quality
- E. Protection of riparian buffers and other areas that serve as natural habitat and corridors for native plant and animal species: Includes intact riparian buffers along rivers and streams, as well as non-riparian areas, that provide significant conservation value as wildlife corridors and habitat for native plants and animals.
- F. Protection of prime agricultural and forestry lands: Prime agricultural land is land that currently is in agricultural uses other than forestry, and is managed in a manner consistent with a conservation plan prepared in consultation with the Natural Resources Conservation Service (NRCS) of the U.S. Department of Agriculture and approved by the local conservation district. The conservation plan shall be developed using the standards and specifications of the NRCS Field Office Technical Guide (FOTG) and 7 C.F.R. Part 12 that are in effect as of the date of conveyance. The Applicant may develop and implement a conservation plan that proposes a higher level of conservation and is consistent with the NRCS FOTG standards and specifications. Prime forestry land is land in an undeveloped condition where forestry use provides a high quality water supply, clean air, improved timber, and wildlife habitat for a variety of game and non-game species and may also provide recreational or scenic benefits.
- G. Protection of cultural sites, heritage corridors, and archaeological and historic resources: Land that contains Archaeological and Historic Resources (listed in or eligible for listing in the Georgia Register of Historic Places); land that contains places of national and/or state significance where natural, cultural, historic, and scenic resources combine to form a cohesive, distinctive landscape arising from patterns of human activity shaped by geography
- H. Scenic protection: Land that contains significant scenic resources, including designated statewide resources such as scenic rivers, scenic highways or Georgia by-ways.
- I. Provision of recreation in the form of boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, and similar outdoor activities: Land that is suitable for low-intensity or dispersed recreational uses such as boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, and similar outdoor activities. Land intended for active uses such as golf, soccer, baseball, construction of lakes, etc. is not eligible.

- J. Connection of existing or planned areas contributing to the goals set out in this paragraph: Land that provides connectivity to existing conservation lands or is in close proximity to other designated statewide resources such as scenic rivers, scenic highways or Georgia by-ways, state or national parks, natural areas, wildlife management areas, wilderness areas, national natural landmarks, or properties listed on the Georgia Register of Historic Places.

Exhibit B

Requirements for Conservation Easements and Restrictive Covenants

The following are required components of conservation easements accepted under the Georgia Conservation Tax Credit Program.

All Conservation Easements:

- A provision in the conservation easement that identifies the donation's Conservation Purposes;
- A provision in the conservation easement that states that the conservation restrictions run with the land in perpetuity and that any reserved use shall be consistent with the Conservation Purposes;
- A provision in the conservation easement that prohibits the Grantee from subsequently transferring the interest in land unless the transfer is to another public or private conservation agency that will maintain the Conservation Purposes for which the donation was originally intended;
- A provision in the conservation easement that provides that the donation of the less-than-fee interest is a property right, immediately vested in the public or private conservation agency receiving the donation, and provides that the less-than-fee interest has a fair market value that is at least equal to the proportionate value that the conservation restriction at the time of the donation bears to the property as a whole at that time; the provision shall further provide that if subsequent unexpected changes in the conditions surrounding the property make impossible or impractical the property's continued use for Conservation Purposes and judicial proceedings extinguish the easement or restrictions then the Grantee is entitled to a portion of the proceeds from the property's subsequent sale, exchange, or involuntary conversion at least equal to the perpetual conservation restriction's proportionate value;
- A provision that states the no amendments shall be made to the conservation easement without the approval of the Department, which approval may be unreasonably withheld. The Department shall have 90 days to comment on any requested amendment; and
- A baseline documentation report that provides a detailed description of the condition of the land at the time the conservation easement is placed on the property, as well as a forest or agricultural management plan if the property warrants such a plan.

Conservation Easements for Special Conditions:

- **If the Conservation Purpose is for the preservation of a cultural site, heritage corridor, archaeological or historic resource, historically important land area,** documentation, in the form of the nomination or determination of eligibility for the Georgia Register of Historic Places. These resources may include an independently significant land area that meets the Georgia Register criteria for evaluation in Georgia Code 391-5-10, a land area within a registered historic district that can reasonably be considered as contributing to the district's significance, and a land area adjacent to a property listed individually in the Georgia Register of Historic Places where the land area's physical or environmental features contribute to the property's historic or cultural integrity.
- **If the Conservation Purpose is for the preservation of a historic resource,** documentation that the resource is eligible for or listed in the Georgia Register of Historic Places or located in a Georgia Register Historic District and certified by the Department of Natural Resources as being

of historic significance to the district. (Eligibility for certain federal tax incentives may require additional certification by the National Park Service).

- **All provisions or restrictions pertaining to mineral rights** must be consistent with the provisions of IRC Section 1.170A-14.

Restrictive Covenants

Eligible conservation land can include property owned by a Qualified Organization and permanently protected through a permanent restrictive covenant as provided in subsection (c) of Georgia Code Section 44-5-60 when the land is for the use of the public. For a restrictive covenant to meet GCTCP objectives, at a minimum the deed or restrictive covenant document must include the following:

- A reference to the conservation program (GCTCP) under which the land was protected;
- A description of the Conservation Purpose(s) of the property that qualified it for this program;
- A statement that the property is permanently protected as conservation land; and,
- A statement that the land shall be used and managed only for purposes compatible with the Georgia Conservation Tax Credit Program.

Exhibit C Historic and Archaeological Resources

The following guidelines are provided for use in documenting conservation of historic or archaeological resources. Please include the indicated materials and provide a copy of this page with your application form if you are claiming "protection of cultural sites, heritage corridors, and archaeological or historic resources".

Check the following as appropriate: The conservation/preservation purpose is for the preservation of:

- A Historic Property
 An independently significant land area that meets the Georgia Register criteria
 A land area within a registered historic district that can reasonably be considered as contributing to the district's significance
 A land area adjacent to a property listed individually in the Georgia Register. (Provide the name and address of the Georgia Register Property)

Please check the following information that applies to the property:

- Property listed individually in the Georgia Register of Historic Places
 Property located within a Georgia Register historic district: name of district
 Property not listed in Georgia Register: determination of historic property eligibility is requested:
 - For listing in Georgia Register as individual property. (A Historic Property Information Form must be attached.)
 - For listing in Georgia Register as part of a historic district. (A Historic District Information Form must be attached.)

Note: Historic Property Information Forms and Historic District Information Forms are available from the Survey and National Register Unit of the Georgia DNR Historic Preservation Division.

Include with the Application:

1. A USGS quad/topographic map, county tax map, or other map depicting boundaries of the property and identifying the location of historic and archaeological resources.
2. Information on any historic buildings, districts, structures, objects, or sites that are known to be fifty years or older that are located on the property. Provide photographs of all resources. Key photographs to the site map (see item 1 above.)
3. Descriptions of any known or potential archaeological sites, as well as any cultural resource surveys or reports that have been carried out on the site.
4. A Historic Property or Historic District Information Form, if appropriate.