



Conserving Virginia's Forestland for Future Generations

Virginia is fortunate to have abundant forests that make significant contributions to the natural and economic health of the Commonwealth. Unfortunately, Virginia's rapid growth puts these forests and their benefits at risk. Each year, significant portions of Virginia's forests are converted to other uses, primarily for development. Conversion of forest acres and the fragmentation of the remaining acres reduce the potential of the forest to provide economic, social and ecological benefits for Virginia.

The VDOF is committed to slowing the loss of valuable forestland to conversion. Because forest conversion results from the choices of individual landowners, the VDOF is working with landowners to help them keep their land in forest.

All of the tools described inside provide some level of protection from conversion while encouraging management of the forest for timber production and other benefits. They are also completely voluntary and provide varying levels of benefit to the landowner.

Local Programs

To determine if use-value taxation, ag and forestal districts or purchase of development rights programs are available in your locality, contact your local Commissioner of the Revenue.

For More Information

For more information about forestland conservation, please contact your local Virginia Department of Forestry office or visit:

www.dof.virginia.gov

Western Region Office, Salem:

Phone: (540) 387-5461

Central Region Office, Charlottesville:

Phone: (434) 977-5193

Eastern Region Office, Providence Forge:

Phone: (804) 966-5092



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LANDOWNER OPTIONS FOR FORESTLAND CONSERVATION

*Dedicated to Protecting and
Managing Virginia's Forestland
for Future Generations*



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Use-Value Taxation

Land-use taxation for forestland is available in many localities in Virginia. Under use-value taxation, properties are taxed based on the productive value of the land rather than at the highest and best use value of the land. The landowner is recognized for and taxed based on the current rural use of the land rather than the development potential of the land.

Ag and Forestal Districts (AFD)

Available in some localities, AFDs are voluntary agreements between property owners and the locality whereby the properties receive use-value taxation and some protection of rural use. In exchange, the landowners agree not to develop the properties for a period ranging from four to 10 years. These agreements can be renewed on an ongoing basis.

This program allows for more focused conservation than the countywide land-use tax. Ag/Forestal districts place greater restriction on what properties can be enrolled and place a greater burden on the landowners to establish the district and to renew it.

Riparian Buffer Tax Credit

This is a state tax credit that reimburses landowners for a portion of the value of timber left standing in riparian buffers after timber harvesting. The buffer area must be left in unharvested forest use for a period of 15 years. This tax credit focuses conservation on some of the most sensitive lands and reimburses landowners for practicing sustainable forest management.

Cost-Share Assistance

Federal and state cost-share programs may provide funds for some farm or forest practices and are often tied to land conservation.

The Conservation Reserve Enhancement Program (CREP) provides reimbursement for the cost of installing conservation practices as well as rental payments for acreages where conservation practices are installed. These rental payments run for 10 or 15 years.



Conservation Easements

A conservation easement is a voluntary legal agreement between a landowner and a government agency or land trust that permanently limits future development of the land. Conservation easements allow most rural uses of the land, such as farming, forestry or hunting, to continue. Landowners also retain the right to live on the land, to sell the land or leave it to heirs. Conservation easement agreements are negotiated between the landowner and an easement holder. There are significant federal, state and estate tax benefits associated with donating a conservation easement.

The VDOF accepts donated conservation easements on forestland. As an easement holder, the VDOF can partner with landowners to ensure that sustainable forest management will continue on the property forever.

Purchase of Development Rights (PDR)

In a PDR program, the landowner sells the right to develop his or her property, typically to the locality. The primary benefit of a PDR program is that the landowner is paid directly for all or a portion of the value of the development rights he or she surrenders. This differs from donated conservation easements where the landowner is partially reimbursed through tax credits and deductions. Due to high costs, these programs are limited in Virginia.

Grants for Fee-Simple Acquisition and Easements

There are several state and federal programs available that provide funding for purchases of land or conservation easements. Because funding is extremely limited, the competition for these programs is considerable. While this ensures that available funding is focused on the most important properties, only a few properties can be protected each year.

At the state level, the Virginia Land Conservation Fund (VLCF) provides annual funding for the purchase of land and easements for significant properties. Forest Legacy is a federal grant program to provide matching funds for purchase of forestland or conservation easements on working forestlands.

Donations of Property

Donating forestland to the VDOF ensures that a legacy of land stewardship and forest management will continue. Land donations also ensure that your family will have access to the land forever.