



**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** (check one)
for **CERTIFICATION**, was this pre-certified? **yes** **no**
PROTECTION TYPE: **FEE-SIMPLE** OR **CONSERVATION EASEMENT** (check one)

Landowner/Donor Information

Landowner/Donor

Mailing Address City Zip

Phone #(s) Email

Contact Person (if different from above)

Contact Name Organization / Title

Mailing Address City Zip

Phone #(s) Email

Please indicate where to send response letter: **Landowner** or **Contact Person**

Fee-simple Recipient or Easement Holder

Recipient Contact Name/Title

Mailing Address City Zip

Phone #(s) Email

Currently certified as a Qualified Organization by DNR?* Yes No
Not Applicable (Federal, state or local government entity)

****Non-profit charitable organization easement holders must be certified by DNR. If the recipient organization is not currently certified, attach a completed Qualifying Organization Application Form and the required documentation. Those organizations currently certified can be found on the web at www.glcp.ga.gov/taxcredit.**

Property Location

Size (Acres)	County
Street Address of tract(s)	City (if applicable) Zip

Property Information

Attach additional sheets, as necessary

1. Is the property dedicated (protected from development) pursuant to local government regulations or ordinances (e.g., stream buffers or scenic setbacks)? Yes ____ No ____
If Yes, explain: _____
2. Has the land been set-aside in order to increase building density levels (e.g., dedicated “greenspace” within conservation subdivisions or cluster developments)? Yes ____ No ____
If Yes, explain: _____
3. Is the land planned for or currently used for golf courses, soccer fields, softball fields, or other types of intensively managed recreational uses? Yes ____ No ____
If Yes, explain: _____
4. Is this property part of a larger parcel under the same ownership from which another donation has been made within the last five years, as defined by O.C.G.A. §48-7-29.12(d)(2)? Yes ____ No ____
If Yes, explain: _____
5. Briefly describe the past and current uses of the subject property, including zoning and any existing restrictions or protections on the property.

6. Describe the lands adjacent to the subject property, including current protection status (if any) and land use. Describe the property’s proximity to nearby conservation lands (if known).

7. Describe any unique or significant features of the subject property, including natural, historic, and archaeological resources of interest. (Refer to baseline document, photographs, or maps of these unique or significant features as appropriate).

Conservation Purposes

8. Indicate which of the following Conservation Purposes will be met by the donation of the subject property (check all that apply). Refer to Exhibit A and the Program Rules for definitions:

- Water quality protection for wetlands, rivers, streams or lake**
- Protection of wildlife habitat consistent with state wildlife conservation policies**
- Protection of outdoor recreation consistent with state outdoor recreation policies**
- Protection of prime agricultural or forestry lands**
- Protection of cultural sites, heritage corridors, or archaeological and historic resources**

9. Describe how the property will support each of the above-indicated Conservation Purposes. (Attach additional sheets as necessary; Refer to baseline document or other documents as appropriate).

10. Briefly describe how the property will be managed, and by whom, to permanently maintain the conservation values being protected. **If available, provide a copy of the forest or agricultural management plan.**

11. Does the donation conflict with any of the Requirements for Conservation Easements and Restrictive Covenants listed in Exhibit A and O.C.G.A. §48-7-29.12? Yes _____ No _____

If Yes, explain: _____

REFER TO EXHIBIT A FOR REQUIREMENTS OF CONSERVATION EASEMENTS AND RESTRICTIVE COVENANTS UNDER THIS PROGRAM

THESE CHECKLISTS ARE TO BE FILLED OUT BY THE APPLICANT:

Certification and Pre-Certification Application checklist:

- Is the application signed by the landowner and recipient/easement holder?
- Is a copy of the draft Conservation Easement deed or restrictive covenant language included?
- 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, photos, baseline document, survey plats, historical data, etc.
- Does the application package include a description and documentation of the Conservation Purposes supported by the donation?
- If the site is protected by conservation easement or permanent restrictive covenant, does the conservation easement or restrictive covenant document meet all applicable requirements (**See Exhibit A**)?

PRE-CERTIFICATION APPLICANTS STOP HERE

Certification Application checklist - In addition to the above items, please include:

- Copy of Recorded Easement deed or deed with Restrictive Covenant with book and page number and date
- Copy of completed Baseline Documentation Report (for conservation easements)
- Evidence of clear title to property (e.g. title policy, title abstract, attorney's opinion of title)
- Digital copy of the appraisal, including a certification page and affidavit specifying the total value of the qualified donation in gross
- Check or Money Order for Application Fee of \$5,000 made out to "The State of Georgia" (the fee for donations to the State is 1% of the total value of the donation)

Questions? Please call (770) 918-6411

Mail Completed Application to:

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

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 subject property is not dedicated as open space by local governmental regulation or ordinance; nor has it been dedicated to increase building density levels under such regulations or ordinances; nor will it ever be associated with the playing of golf and other intensive recreational uses; nor is it part of a larger parcel from which a qualified donation has been made within the last five years by a related person. Further, I certify that the applicant is a Georgia taxpayer that possesses good and clear title to the subject property, 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 compliance with the terms of the easement or deed.

Signature of Owner or Individual with Power of Attorney for Other Owners of Interest	Date
-OR-	Printed Name
Signature(s) of Owners of Interest Where No One Has Power of Attorney	Date
	Printed Name
	Date
	Printed Name
	Date
	Printed Name

To be signed by Recipient/Easement Holder:

I certify that our organization meets the criteria of a Qualified Organization as defined by the Georgia Conservation Tax Credit Program, and as an official representative of this Qualifying Organization, 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.

Signature(s) of Recipient/Easement Holder	Date
Printed Name	Title

NOTE: Completed Pre-Certification Applications will be reviewed within 60 days. Final certification applications will be reviewed within 90 days.

Exhibit A - Requirements for Conservation Easements and Restrictive Covenants

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

For All Conservation Easements:

- 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 easement deed warrants such a plan.
- A provision that prohibits silvicultural and agricultural activities that are not in accordance with best management practices published by the Georgia Forestry Commission and Soil and Water Conservation Commission.
- A provision stating that no amendments shall be made to the conservation easement without the approval of the Department. The Department shall have 90 days to comment on any requested amendment.
- A provision for a vegetated buffer of at least 100 feet on each side of any perennial stream and a buffer of 50 feet on each side of any intermittent stream in which 75 percent tree canopy cover shall be maintained.
- A provision prohibiting subdivision on properties smaller than 500 acres and permitting only one subdivision if the property is larger than 500 acres.
- 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 that prohibits any new construction or other activities on the property within 150 feet of perennial and intermittent streams; that would cause impervious surfaces to cover more than one percent of the property; and that otherwise harm the protected conservation values for which the donation is being conveyed.
- 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.

- All provisions or restrictions pertaining to mineral rights must be consistent with the provisions of IRC Section 1.170A-14, and must otherwise prohibit future mining on the property.
- A provision that prohibits the planting of non-native invasive species listed in Category 1, Category 1 Alert, or Category 2 of the 'List of Non-Native Invasive Plants in Georgia' published by the Georgia Exotic Pest Council.

Conservation Easements for Historic Resources:

- If the Conservation Purpose is for the preservation of an archaeological site, historic resource, or historically important land area, include 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.
- For Historic buildings, easements must protect the entire facade of the building and the associated land from alteration.

For Fee Simple Donations with Restrictive Covenants:

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

- 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 conservation purposes