

Wildlife Conservation Land Program



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Introduction

This document serves as an explanation of the qualifications and landowner requirements for participation in the [Wildlife Conservation Land Program \(WCLP\)](#) as established by G.S. 105-277.15. Participants meeting all qualifications and requirements of the WCLP may apply for a property tax deferment at the tax assessor's office in the county for which the land is located.

Qualifying land must be managed under a Wildlife Habitat Conservation Agreement (WHCA) with the NC Wildlife Resources Commission (NCWRC) that meets one or more of the following land use criteria:

Criterion 1: Land used for the protection of a wildlife species listed in NCAC 10L.0100,

Criterion 2: Land used to conserve priority wildlife habitats identified in G.S. 105-277.15,

Criterion 3: Land dedicated as a Wildlife Reserve and managed as required in NCAC 10L.0101.

Requirements for Participation in the Program

There are numerous requirements relating to both land ownership and land use listed in G.S. 105-277.15, and landowners interested in the program should reference this statute for specific language. The most important requirements are outlined below.

A. Acreage

Wildlife conservation land must consist of at least 20 contiguous qualifying acres under the same deeded ownership and managed according to a written WHCA between the landowner and the NCWRC. The total acreage enrolled in the WCLP cannot exceed 1,000 acres per landowner per county. Up to 200 acres of an owner's land in each county may be classified as wildlife conservation land under any combination of land use criteria 1 or 2 defined below. A maximum of 800 acres of an owner's land in each county may be classified as wildlife conservation land under land use criterion 3 defined below.

Once the initial qualifying tract of 20 contiguous acres is enrolled, additional non-contiguous land may be enrolled as a "satellite area." Satellite areas may be on the same or different tax parcel as the initial qualifying tract. However, all satellite areas must be deeded to the same owner(s) as the initial tract, be one or more acres in size, and meet all other WCLP ownership and land use requirements. If the satellite tract is enrolled under criterion 2, wildlife habitat protection, the additional acreage must be located in the same county as the initially qualifying 20-acre tract.

B. Land Use

The land must meet one or more of the three land use criteria to qualify for the WCLP.

Criterion 1

The first criterion is met if one or more [protected wildlife species](#) lives on the land and the landowner agrees to manage the land to protect the species. Qualifying wildlife

species are those designated by the NCWRC as endangered, threatened, or special concern.

The term or phrase “lives on the land” means that a qualifying wildlife species has been identified on the land at the time the WHCA is executed, and the deferment is applied for. Furthermore, and the term “protect” means that the species is not only protected from direct mortality and harassment, but also promoted through appropriate land management strategies. Observation of a species does not automatically qualify a property as wildlife conservation land. Demonstrable evidence must be presented that the species lives on the land, and habitat management strategies must be implemented that provide for the sustainability of the species on the enrolled property. For migratory species, the land must provide breeding, wintering, or foraging habitat.

Criterion 2

The second criterion is met if the landowner conserves one or more priority wildlife habitats identified in the [NC Wildlife Action Plan](#). The qualifying habitats are listed below and described in the Wildlife Conservation Land Program Priority Habitat Management Guideline documents.

- longleaf pine forest
- early successional habitat
- small wetland community
- stream and riparian zone
- rock outcrop
- bat cave

The term “conserve” means to manage for the sustained wildlife benefits of one or more of the above priority habitat types as specified in a written WHCA. The delineated priority habitat may include an area of influence, or buffer, surrounding a specific habitat feature if that land is essential to, and managed for, the conservation of the qualifying habitat type. Conservation does not preclude some human uses of the land; however, compatible uses must be addressed in the WHCA and cannot degrade the quality of the priority habitat.

Criterion 3

The third criterion is met if the landowner manages their land as Wildlife Reserve Land. Wildlife Reserve Land is actively and regularly used as a reserve for hunting, fishing, shooting, wildlife observation, or wildlife activities; upon which wildlife management activities are conducted to ensure the propagation of a sustaining breeding, migrating, or wintering population of native wild animals. Land primarily maintained for other uses such as lawns, livestock pastures, golf courses, solar arrays or land primarily managed for financial gain through forest or agriculture commodity production will generally not qualify as Wildlife Reserve Land. The landowner must maintain three or more of the following seven management activities as agreed upon in the WHCA.

1. Provide/Maintain Supplemental Food - “supplemental food” is annual or perennial noninvasive plantings that provide a direct or indirect source of

food or nutrition for wildlife resources. Herbaceous “food plots”, native flowering plants, and mast (fruit and nut) producing trees and shrubs meet the intent of this activity.

2. Provide/Maintain Supplemental Water - “supplemental water” is manmade water features or sources that are created or installed for the benefit of wildlife resources.
3. Provide/Maintain Supplemental Shelter - “supplemental shelter” is natural or artificial structures that are created or installed to provide shelter from the weather, nesting sites, or escape cover from predators. Supplemental shelter may include the addition of natural or artificial structures into aquatic habitats.
4. Conduct/Maintain Habitat Control - “habitat control” is managing upland, wetland, riparian, or aquatic vegetation or physical aquatic habitat using practices to establish, restore, enhance, or maintain one or more of the natural community type(s) identified in the [NC Wildlife Action Plan](#). Areas managed to maintain lawns, livestock pastures, golf courses, agricultural production, or solar panel arrays do not meet the intent of this activity and will not be included in the WHCA. Commercial harvests in forest stands may qualify as “habitat control” when conducted as specified in the WHCA to directly enhance wildlife habitat.
5. Provide/Maintain Erosion Control - “erosion control” is the implementation of practices to prevent, reduce, or minimize soil erosion and sedimentation. Stabilization practices may be prescribed along streambanks, in stream channel or in upland areas to address existing erosion concerns. Practices implemented for erosion control shall not be implemented in a fashion to harm wildlife or promote non-native invasive plant species. The landowner is responsible for obtaining any permits which may be required to implement erosion control practices.
6. Conduct/Maintain Predator Control - “predator control” is the comprehensive approach of reducing the abundance of a species or suite of species that preys on any life stage of wildlife species for which the land is managed. Predator control includes removal of non-native invasive animal species, such as feral swine, to manage or protect wildlife or wildlife habitats.
7. Conduct Census of Animal Population(s) - “census of animal population on the land” requires participation in an organized project which compiles data from periodic surveys and inventories to determine the presence, number, composition, biological condition, or human use of wildlife resources. This activity requires both collecting and submitting appropriate data according to a qualifying project’s protocol.

C. Ownership

All acreage included in a WHCA, and used to meet minimum acreage requirements, must be deeded to the same grantee(s). Qualifying land ownership include individuals, family business entities (publicly traded corporations are not eligible), family trusts, or a combination of one or more of these three entities as tenants in common. The land must have been deeded to the same owner for the previous four years, unless one of the following conditions exists.

1. If the land is the owner's place of residence, then it meets the ownership tenure requirement.
2. If an owner of land enrolled as wildlife conservation land acquires additional parcels which share a common boundary with the enrolled land, then the newly acquired tract meets the ownership tenure requirement.
3. If the land is owned by a family business, and at least one of the business members have owned the land for the past four years then the ownership tenure is met.
4. If the land is owned by a family trust, and at least one of the current trustees have owned the land for the past four years, then the ownership tenure is met.
5. If land classified as wildlife conservation land changes ownership and the new owner signs the WHCA in effect for the property, continues to use the land as wildlife conservation land, files a WCLP application with the county assessor within 60 days of acquiring the property, and meets all other ownership requirements then classification as wildlife conservation land may be retained by the new owner.
6. If the land is owned by tenants in common, the land meets all other ownership requirements, and the land was owned by one or more of the tenants for the past four years, then the ownership tenure is met.
7. If the land is acquired through transfer or inheritance from a relative, the new owner meets all other ownership requirement, and the land was owned by the relative for the past four years, then the ownership tenure is met.

D. Penalty for Not Fulfilling Landowner Obligations

If the land loses its eligibility for the deferment, is found to be in violation with the WHCA or is voluntarily removed from the program a financial penalty will be levied by the county tax collector. This payment is calculated based on the value of the deferment for the previous three years and an applicable interest penalty. Deferred taxes are not due in special circumstances as provided in G.S. 105-277.15(g)(1) and 105-277.15(g)(2).

E. Application

The landowner must submit a NC Dept. of Revenue application [form AV-56](#) and a copy of the approved WHCA to the county tax assessor's office during the regular listing period, or within 60 days of purchasing a property currently enrolled in the WCLP. The typical listing period is the month of January for the year in which the landowner desires the assessment.

F. Inspection

Land enrolled in the WCLP under criterion 3 must be inspected by a certified wildlife biologist, or qualified NCWRC staff person, at least once every five years to ensure the WHCA is being followed, at least three of the seven qualifying management activities are maintained, and the WHCA is updated as needed. The landowner must keep a log of actions conducted to install and/or maintain management activities as well as other supporting documents as evidence that selected practices were maintained over the five-year period. A county tax office may request a NCWRC biologist visit any property enrolled in the WCLP to confirm the WHCA is being followed and management is appropriately documented.

Wildlife Habitat Conservation Agreement

The statute specifies that wildlife conservation land must be managed under a written WHCA with NCWRC. The agreement must be entered into prior to January 1 of the year for which the benefit is claimed or within 60 days following an ownership transfer. The management agreement must contain the following for each applicable land use criteria:

Criterion 1 - Document the presence of an eligible [protected species](#) and describe the management strategies in place, or planned, with appropriate timelines to ensure the continued inhabitation of the property by the protected species.

Criterion 2 - Document the existence of priority habitats and describe the management strategies in place, or planned, with appropriate timelines to ensure priority habitats are conserved, maintained, and/or enhanced.

Criterion 3 - Identify land dedicated as a Wildlife Reserve, which three (or more) of the seven management activities will be maintained on the land, and how they will be implemented and/or maintained throughout the life of the agreement.

A WHCA template is available from the NCWRC on the [WCLP website](#). NCWRC staff biologists are available to assist landowners with completion of the agreement and NCWRC approval of the WHCA is required prior to submission to the county tax assessor's office. Upon approval of the WHCA, the landowner must make application to the county to request their property be assessed as wildlife conservation lands. The County Tax Assessor will determine if the land qualifies for assessment at a reduced value.

Alphabetical List of Web Links

NC Depart. of Revenue Form AV-56 Application for Wildlife Conservation Program
<https://www.ncdor.gov/media/13733/open>

North Carolina Wildlife Action Plan
www.ncwildlife.org/plan

Protected Wildlife Species of North Carolina
www.ncwildlife.org/ETSC

Wildlife Conservation Land Program
www.ncwildlife.org/WCLP