

**Jefferson County Farmland Protection Board**  
**Board Meeting.....Monday, January 11, 2016**  
Jefferson County Public Services Building  
Development Authority Conference Room  
1948 Wiltshire Rd, Kearneysville, WV 25430

**AGENDA**

5:00pm .....Call to Order and Opening Remarks \* Action item

**Approval of Minutes of Previous Meeting December 14, 2015 \***

**Treasurer's Report \***

**Administrator's Report**

**Unfinished Business**

**New Business:**

**Committee Reports**

- Easement Committee
- Finance Committee
- Fundraising and Public Relations Committee
- Personnel Committee/ Board Development
- Strategic Plan Committee

**Announcements:**

7:00 pm ----- Adjourn

All Farmland Protection Board meetings are open to the public.  
To address the Board, contact Elizabeth McDonald to be placed on the agenda.  
Email: [FarmlandProtection@jcda.net](mailto:FarmlandProtection@jcda.net) Phone: (304) 724-1414



## Jefferson County Farmland Protection Board

**Board Meeting.....Monday, December 14, 2015**

Jefferson County Public Services Building  
Development Authority Conference Room  
1948 Wiltshire Rd, Kearneysville, WV 25430

### MEETING MINUTES DRAFT

5:05pm .....Call to Order and Opening Remarks

\* Action item

- Meeting called to order by President Liz McDonald. Attending the meeting were Mr. Glenn, Mr. Ober, Mr. Quinn, Ms. Tabb, and Ms. Wheeler. Absent - Mr. Kercheval, Mr. Reisenweber

#### Introduction of Guests:

- None

#### Approval of Minutes of Previous Meeting November 9, 2015)\*

- Hearing no objections the minutes were approved by unanimous consent.

#### Treasurer's Report \*

- Ms. Wheeler presented report in Treasurer's absence.
- Mr. Ober moved to accept the Treasurer's Report, seconded by Mr. Quinn. The motion passed unanimously.

#### Administrator's Report

- Received administrator's report from Ms. Wheeler, no additions to written report.

#### Unfinished Business

- None.

#### New Business:

- Consider for approval: that the Board approve the plan provided by Walter Washington to construct a farm lane on his property along the south side of Rt. 51, as delineated in his Deed of Easement dated September 24, 2007.
  - o Discussed this was within rights of original deed, must be addressed in conservation plan.
  - o Of note, there is no impervious surface restriction on this property.
  - o Mr. Glenn moved to approve Mr. Washington's request, note the impervious surface impact and get a copy of the updated conservation plan, seconded by Mr. Ober. The motion passed unanimously.
- Consider for approval: Fall 2015 Monitoring reports for: Fiddlers Bottom (Bauserman), McCormick, Hammond, and Olcott. \*
  - o Mr. Ober moved to approve Fall 2015 monitoring reports, seconded by Mr. Glenn. The motion passed unanimously.
- Consider for approval: that the Board accept the FY16 applications WW, DDD, FFF, GGG to the Jefferson County Farmland Protection Board, and forward the applications to NRCS for matching funds.\*
  - o Mr. Quinn moved to accept FY16 applications and forward to NRCS, seconded by Mr. Ober. The motion passed unanimously.



- JCFPB Election of new officers \*
  - o Slate proposed during discussion:
    - Ms. McDonald, President
    - Mr. Ober, Vice President
    - Mr. Quinn, Secretary
    - Mr. Reisenweber, Treasurer
  - o Mr. Glenn moved to accept nominations, seconded by Mr. Ober. The motion passed unanimously.
- Annual conflict of interest form
  - o Board members signed forms.

### **Committee Reports**

- Easement Committee – met on 12/7, recommendations on applications discussed for board recommendations.
- Finance Committee
- Fundraising and Public Relations Committee – annual report mailing
- Personnel Committee/ Board Development
- Strategic Plan Committee

### **Announcements:**

5:40 pm ----- Adjourn

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## Profit &amp; Loss

December 2015

	<u>Dec 15</u>
Ordinary Income/Expense	
Income	
Transfer Tax	56,448.70
Interest/Dividends	1,051.48
Contributions Income	<u>3,585.00</u>
Total Income	61,085.18
Expense	
Postage and Delivery	9.80
Printing and Reproduction	1,304.48
Professional Fees	
Computer Support	75.78
Consulting/Contract	<u>910.00</u>
Total Professional Fees	985.78
Salary & Benefits Expense	34,068.67
Telephone	75.00
Travel & Ent	
Travel	<u>34.20</u>
Total Travel & Ent	34.20
Total Expense	<u>36,477.93</u>
Net Ordinary Income	24,607.25
Other Income/Expense	
Other Income	
Prior Years Encumbrances	
Easement Costs	<u>-1,500.00</u>
Total Prior Years Encumbrances	<u>-1,500.00</u>
Total Other Income	<u>-1,500.00</u>
Net Other Income	<u>-1,500.00</u>
Net Income	<u><u>23,107.25</u></u>

## Jefferson County Farmland Protection Board

## Balance Sheet

01/11/16

As of December 31, 2015

Accrual Basis

	<u>Dec 31, 15</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
BCT - ICS	1,870,189.28
BCT - Easement Acquisition Fund	19,796.95
Bank of Charles Town	227,155.12
BCT - Fundraising Account	1,001.24
BCT - Stewardship Account	12,545.19
<b>Total Checking/Savings</b>	<u>2,130,687.78</u>
<b>Other Current Assets</b>	
Transfer Taxes Receivable	56,448.70
Legal Retainer	3,000.00
<b>Total Other Current Assets</b>	<u>59,448.70</u>
<b>Total Current Assets</b>	<u>2,190,136.48</u>
<b>Fixed Assets</b>	
Computer Equipment	1,663.73
<b>Total Fixed Assets</b>	<u>1,663.73</u>
<b>TOTAL ASSETS</b>	<u><b>2,191,800.21</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	600.57
<b>Total Accounts Payable</b>	<u>600.57</u>
<b>Other Current Liabilities</b>	
Due to County Commission	34,068.67
<b>Total Other Current Liabilities</b>	<u>34,068.67</u>
<b>Total Current Liabilities</b>	<u>34,669.24</u>
<b>Total Liabilities</b>	<u>34,669.24</u>
<b>Equity</b>	
Reserved for Encumbrances	685,999.26
Reserved for Farmland Protect.	1,178,764.12
Net Income	292,367.59
<b>Total Equity</b>	<u>2,157,130.97</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,191,800.21</b></u>



Jefferson County Farmland Protection Board

1/11/2016 4:30 PM

Register: Bank of Charles Town

From 12/01/2015 through 12/31/2015

Sorted by: Date, Type, Number/Ref

<b>Date</b>	<b>Number</b>	<b>Payee</b>	<b>Account</b>	<b>Memo</b>	<b>Payment</b>	<b>C</b>	<b>Deposit</b>	<b>Balance</b>
12/04/2015			Transfer Taxes Receiva...	Deposit		X	55,457.48	173,820.45
12/10/2015	3759	Myers & Woods App...	Prior Years Encumbran...	Invoice #15-233	1,500.00	X		172,320.45
12/10/2015	3760	Mindy Sizemore	Professional Fees:Cons...	Invoice No. 14	275.00	X		172,045.45
12/11/2015	3761	United Bankcard	Professional Fees:Com...	November P-C...	39.00	X		172,006.45
12/26/2015			-split-	Deposit		X	56,731.98	228,738.43
12/28/2015			BCT - Easement Acqui...	Funds Transfer	100.00	X		228,638.43
12/29/2015	3762	Progressive Printing	Printing and Reproduct...	Invoice No. 51...	1,304.48			227,333.95
12/29/2015	3763	Mindy Sizemore	Professional Fees:Cons...	12/12-12/25/15	275.00			227,058.95
12/31/2015			Interest/Dividends	Interest		X	96.17	227,155.12

**Jefferson County Farmland Protection Board**  
**Account QuickReport**  
 January through December 2015

Type	Date	Num	Name	Memo	Split	Amount
<b>Reserved for Farmland Protect.</b>						
Closing Entry	06/30/2015					271,653.86
Total Reserved for Farmland Protect.						271,653.86
<b>Transfer Tax</b>						
General Journal	07/31/2015	355		Record July Tr...	Transfer Taxes ...	59,012.11
General Journal	08/31/2015	356		Record Augus...	Transfer Taxes ...	50,053.98
General Journal	09/30/2015	356		September Tra...	Transfer Taxes ...	54,215.56
General Journal	10/31/2015	357		To record Oct...	Transfer Taxes ...	55,457.48
General Journal	11/30/2015	359		November Tra...	Transfer Taxes ...	56,631.98
General Journal	12/31/2015	362		December Tra...	Transfer Taxes ...	56,448.70
Total Transfer Tax						331,819.81
<b>TOTAL</b>						<b>603,473.67</b>

## Jefferson County Farmland Protection Board

### Administrator's Monthly Report .....January 11, 2016

#### Easement Progress:

- AAA: Appraisal corrections still outstanding. Communicated Jan 7 with Sirna and review appraiser re: status. Title work complete.
- FY15 NRCS coop agreement to be combined with FY 16 coop agreement. Still not completed.
- RCPP: Still waiting for NRCS HQ decision on regional rate cap process – market study has not been done. When signed, the Coop agreement will be good for 5 years. Will combine FY15 (\$1.1MM) and FY16 (\$1.1MM). Summary: we can't proceed until NRCS completes its work.

#### Easement Inquiries:

- 12/21/2015: 200 acres, Leetown. Followed up with letter 12/23/15.  
1/16/2016: 40 acres, Bakerton. Property under contract, not yet acquired.  
1/7/2016: 278 acres. Middleway. Meeting with landowner February 10.  
1/11/2016: 58 acres, Kearneysville. Meeting with landowner January 15.

#### Easement policy/ issues:

- MOU with LTEP on hold until NRCS clarifies the details of the required ALE Plan.
- Tax credit bill language prepared, request for Board support through resolution (Easement Committee should consider for February Board meeting)

#### Administration:

- Conflict of interest forms outstanding.
- Rob Glenn will assist with easement deed review and legal questions

#### Fundraising/outreach:

- 2015 total donations: \$4,400
- Newspaper ads: December 16 Spirit of Jefferson, January 2016 issue WV Observer, w/ editorial.

*+ .065% ACS acct = \$1000/yr*

#### Projects in process:

- ABPP Landowners Guide
- Re-organizing monitoring reports into binders for each property.
- Planning for AAA event for easement announcement w/ Liz McDonald, Jane Tabb
- Presentation for BCT Trust officers

#### Events/Meetings:

- January 14: Planned Giving Webinar - *12015*
- January 19: WV Association of Farmland Protection Boards meeting, Petersburg
- February 4: WV Authority meeting, Charleston
- Berkeley Board spearheading a landowner outreach program for Morgan, Berkeley and Jefferson Counties. David DeJarnett to present estate planning information. Tentative date: Saturday 27 February with an inclement weather date of Saturday 5 March.

Other: Taking 8 vacation days February 12 – February 23.

A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article, designated § 11-13dd-1, § 11-13dd-2, § 11-13dd-3, § 11-13dd-4, § 11-13dd-5, and § 11-13dd-6, all relating to the issuance of tax credits for land conservation.

*Be it enacted by the legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new article, designated §11-13dd-1, §11-13dd-2, §11-13dd-3, §11-13dd-4, §11-13dd-5, and §11-13dd-6, and that said code be amended and reenacted, all to read as follows:

## **CHAPTER 11. TAXATION**

### **ARTICLE 13dd. LAND CONSERVATION TAX CREDIT**

#### **§11-13dd-1. Short Title**

This article may be referred to as the “Land Conservation Tax Credit Act of 2016.”

#### **§11-13dd-2. Purpose and Findings**

- (a) The Legislature finds that the State of West Virginia’s significant natural resources; wildlife habitats; scenic areas; open spaces; agricultural and forested resources; outdoor recreational opportunities; land, air, and water quality; and historic, archeological, and cultural resources are of significant benefit to the State and the public; and
- (b) The Legislature finds that many such significant areas within the State of West Virginia are found on lands which are privately owned; and
- (c) The Legislature desires to encourage private landowners to be stewards of lands which are important for protecting such characteristics; and
- (d) The Legislature finds that protection of such significant areas is of economic benefit to the State of West Virginia; and
- (e) The Legislature finds that protection of these areas encourages needed economic diversification for the State of West Virginia;
- (f) The Legislature desires to complement existing land conservation programs under the Conservation and Preservation Easements Act as set forth in *West Virginia Code* § 20-12-1 *et seq.*, the State’s voluntary farmland protection program as set forth in *West Virginia Code* § 8A-12-1 *et seq.*, and the Voluntary Rural and Outdoor Heritage Conservation Act as set forth in *West Virginia Code* § 5B-2G-1, *et seq.* and not duplicate them and thereby preserve public financial resources and leverage public expenditures; and,
- (g) The Legislature desires to provide private landowners with incentives to encourage protection of private lands which are important to protect and/or enhance significant natural resources; wildlife habitats; scenic areas; open spaces; agricultural and forested resources; outdoor recreational opportunities; land, air, and water quality; and historic, archeological, and cultural resources.

### §11-13dd-3. Definitions

The following definitions shall apply to this Act:

- (a) "Bargain sale" means sale of real property, or an interest in real property, as that term is defined herein, for less than its fair market value where, for tax purposes the transaction is treated as a part sale and part gift, pursuant to section 1011(b) of the Federal Internal Revenue Code.
- (b) "Interest in real property" means any right in real property, including access thereto, or improvements thereon, or water including but not limited to a fee simple, easement, conservation easement pursuant to *West Virginia Code* § 20-12-1 *et seq.*, partial interest, mineral right, remainder or future interest, or other interest or right in real property.
- (c) "Land" or "lands" means real property, with or without improvements thereon; rights of way, water and riparian rights; easements; privileges and all other rights or interests of any land or description in, relating to or connected with real property, but does not mean historical buildings for purposes of "preservation easements" as that term is defined at *West Virginia Code* § 20-12-3(c).
- (d) "Public or Private Conservation Agency" means any governmental body, or any private not-for-profit charitable corporation or trust authorized to do business in the State of West Virginia and organized and operated for natural resources, land conservation or historic preservation purposes, and having tax-exempt status as a public charity or governmental organization under the U.S. Internal Revenue Code of 1986, as amended, and having the power to acquire, hold and maintain land and/or interests in land for such purposes.

### §11-13dd-4. Tax Credit Available

- (a) There shall be allowed as a credit against the tax liability imposed by this chapter, an amount equal to fifty percent (50%) of the fair market value of any interest in real property located in West Virginia which is conveyed for the purpose of protecting and/or restoring natural, scenic or open-space values of real property; assuring real property's availability for agricultural, forest, outdoor recreational or open-space use; protecting and/or restoring natural resources and wildlife; maintaining or enhancing land, air or water quality; and/or preserving the historical, archaeological or cultural aspects of real property as an unconditional donation or bargain sale in perpetuity by the landowner/taxpayer to a Public or Private Conservation Agency. The fair market value of qualified donations or bargain sales made under this article shall be substantiated by a "qualified appraisal" prepared by a "qualified appraiser," as those terms are defined under applicable Federal law and regulations governing charitable contributions.

- (1) The total amount of the credit that may be claimed by a taxpayer in a given tax year shall not exceed one million dollars (\$1,000,000.00) per donation or gift portion to be claimed in a bargain sale. If the value of such a donation or gift portion exceeds one million dollars (\$1,000,000.00), such taxpayer may not claim as credit hereunder any excess amount of the donation or gift portion in subsequent years. In any one tax year, the credit used may not exceed the amount of individual or corporate income tax otherwise due from the taxpayer claiming the credit. Any portion of the credit which is unused in any one tax year may be

carried forward for a maximum of five (5) consecutive tax years following the tax year in which the credit originated or until it is fully expended, whichever is earlier.

- (2) Qualified donations or bargain sales under this article shall include the conveyance in perpetuity of an interest in real property.
  - (3) Qualified donations or bargain sales under this article for the purpose of fulfilling open space or density requirements to obtain subdivision or building permits as part of a regulatory process shall not be considered as qualified donations hereunder. Qualified donations or bargain sales effectuated to meet other requirements or obligations under local, state, federal, or international law or regulation, including but not limited to mitigation for impacts to streams or wetlands, shall not be considered as qualified donations hereunder.
  - (4) Qualified donations or bargain sales shall be eligible for the tax credit herein described if such donations or bargain sales are made to the State of West Virginia, an instrumentality thereof, or a charitable organization described in Section 501(c) of the U.S. Internal Revenue Code of 1986 and which meets the requirements of Section 170(h)(3) therein.
  - (5) Qualified donations or bargain sales under this article must be completed, including recordation of the necessary legal instrument(s) with the appropriate Clerk(s) of the County Commission effectuating such transactions before final award of a tax credit under this Article.
  - (6) The conservation, preservation, historic preservation or similar use and purpose of interests in real property which are the subject of tax credits awarded pursuant to this Section shall be assured in perpetuity.
  - (7) A taxpayer claiming a tax credit under this section may transfer, for consideration, all or a portion of any unexpended tax credit which may be available to another taxpayer for use by such other taxpayer, as transferee, to apply as a credit against tax imposed by West Virginia law. Notice of such transfer and the amount of such tax credits so transferred shall be filed with the transferee's and transferor's tax returns, pursuant to rules and regulations that may be promulgated by the West Virginia State Tax Department.
- (b) The total amount of credits issued in a single tax year shall not exceed ten million dollars (\$10,000,000.00).
  - (c) The credits shall be awarded as follows: sixty-five percent (65%) of the tax credits shall be awarded by the West Virginia Outdoor Heritage Conservation Fund based on the conservation criteria set forth in *West Virginia Code* § 5B-2G-9; and thirty-five percent (35%) of the tax credits shall be awarded by the West Virginia Agricultural Land Protection Authority based on the criteria for acquisition set forth in *West Virginia Code* § 8A-12-15.
  - (d) In the event that either of the awarding entities, namely the West Virginia Outdoor Heritage Conservation Fund and the West Virginia Agricultural Land Protection Authority, are unable to award their proportion of the tax credits available as delineated herein, those tax credits shall be distributed to the other entity.

### **§11-13dd-5 Administration; Applicability and Limitations**

- (a) The tax credits provided by this Act shall apply to transfers of land or interests therein in taxable years beginning on or after January 1, 2017 and all taxable years thereafter.
- (b) Any taxpayer claiming a tax credit under this Act may not claim a credit under any similar West Virginia law for costs related to the same project.
- (c) Any tax credits which arise under this Act from the donation or bargain sale of land or an interest in land made by a pass-through tax entity such as a trust, estate, partnership, limited liability corporation or partnership, limited partnership, subchapter S corporation or other fiduciary shall be used either by such entity in the event it is the taxpayer on behalf of such entity or by the member, manager, partner, shareholder and/or beneficiary, as the case may be, in proportion to their interest in such entity in the event that income, deductions and tax liability passes through such entity to such member, manager, partner, shareholder and/or beneficiary. Such tax credits may not be claimed by both the entity and the member, manager, partner, shareholder and/or beneficiary for the same donation.
- (d) The West Virginia State Tax Department, in consultation with the board of trustees of the West Virginia Outdoor Heritage Conservation Fund and the board of directors of the West Virginia Agricultural Land Protection Authority, may promulgate such rules and regulations as may be deemed necessary to administer the tax incentives provided for in this Act, in accordance with the provisions of article three, chapter twenty-nine-a of this code.
- (e) The West Virginia State Tax Department shall prepare annual report(s) to the Legislature showing the fiscal impact to the State of the credits claimed pursuant to this Act.
- (f) The West Virginia Outdoor Heritage Conservation Fund and the West Virginia Agricultural Land Protection Authority shall, respectively, prepare annual reports to the Legislature. Said reports shall describe each transaction awarded a credit under this Article, and specify how such transactions fulfill the goals of this Article and achieve public benefit. Said reports also shall describe how each transaction awarded a credit under this Article furthers protection of natural, scenic or open-space values of real property; assures real property's availability for agricultural, forest, outdoor recreational or open-space use; protects natural resources and wildlife; maintains or enhances land, air or water quality; and/or preserves the historical, archaeological or cultural aspects of real property.

### **§11-13dd-6. Construction**

No part or segment of this Act shall be interpreted to in any way alter or amend any permit requirements, reporting requirements, allocation procedures, or other requirements set forth in any other provision of West Virginia law.

**Important Principles for Tax Credit Legislation to Promote Voluntary Land Conservation**

West Virginia's land conservation community is very supportive of any measure that can be taken to provide landowner incentives to protect land on a voluntary basis, such as tax credits for the donations of land in fee or conservation easements. Sixteen (16) states across the country offer varying types of tax credit programs to support the conservation of their state's most important wildlife habitat, farmland, forest, and other lands of significance. Each state's enabling legislation for these programs offers unique provisions, yet there are certain provisions that, if properly structured, will ensure a tax credit program that employs the country's best practices. Therefore, on behalf of West Virginia's farmland protection organizations and private, nonprofit land trusts, it is recommended that the following provisions be included in any West Virginia tax credit legislation to ensure a strong and effective program.

**Include a broad definition of the land that is eligible for tax credits**

The definition of lands that are eligible for consideration of tax credits should include all lands that are specified in State enabling legislation that authorizes conservation easements (W.Va. Code § 20-12-3(a)) including those that protect significant natural resources; wildlife habitats; scenic areas; open spaces; agricultural and forested resources; outdoor recreational opportunities; land, air, and water quality; and historic, archeological and cultural resources. However, there should be a process to prioritize lands that have the greatest public benefit and economic impact. Examples of this include donations that provide public access for recreation, such as restoration of habitat for game hunting, hiking and biking trail systems that attract tourists, or protection of agricultural lands that produce food crops sold at market.

**Allow for the transferability of tax credits.**

Many landowners in West Virginia are land rich and cash poor, and cannot use tax credits to the full extent of their value. It is recommended that donors have five years to claim the full value of their credit, but in the case where landowners do not have a substantial tax liability they should have the ability to transfer these credits, with appropriate restrictions and oversight, to an entity with a substantial West Virginia tax liability to enhance the utilization of the program.

**Create an administrative framework that ensures proper governmental oversight, including identification of a revenue stream to support program management.**

Managing a tax credit program for conservation easements and fee donations requires oversight by those knowledgeable of land conservation, real estate, federal and state codes regarding qualified easement donations, and the due diligence steps necessary to successfully close a transaction. The West Virginia State Tax Department, in conjunction with the West Virginia Outdoor Heritage Conservation Fund and the West Virginia Agricultural Land Protection Authority, should promulgate rules and regulations to ensure the integrity of the program's administration; and should annually report on the program's fiscal impact. The West Virginia Outdoor Heritage Conservation Fund and the West Virginia Agricultural Land Protection Authority should also respectively prepare annual reports documenting the public benefit and economic impact of the program.



## ***Land Conservation Tax Credit Act of 2016***

### **Include a cap on the amount of credits that can be issued in any one year.**

In order to create a sustainable program that will be fiscally responsible and be strong enough to meaningfully contribute to the conservation of West Virginia's most important lands, it is recommended that the annual amount of tax credits be capped at \$10 million and that the total number of credits claimed by a taxpayer be no more than \$1 million per year. It is also recommended that the credit be based on 50% of the fair market value of the donation to better leverage public sector's investment. When credits are valued at 50 % of the fair market value of the donation, the public receives \$2 of land protection for every \$1 offered as a tax incentive

### **Develop performance standards that require the appropriate due diligence on all aspects of the conservation easement and land donation process.**

Conservation easement and land donations that qualify for tax credits should conform to appropriately rigorous standards for due diligence and review. This is particularly crucial on the matter of appraisals that set the value for donations and which become the basis for the tax credit calculation. Legislation should require that all appraisals meet the IRS definition of a "qualified appraisal" and be performed by a "qualified appraiser" as those terms are defined by the Internal Revenue Code and pertinent implementing regulations.

### **Require that all conservation easement donations are made to a qualified holder and all land donations are made to organizations with a conservation mission.**

Holders of conservation easements must meet the definition of a "qualified organization" as defined by Internal Revenue Code Section 170(h)(3) and its implementing regulations and be consistent with Chapter 20, Article 12 of the West Virginia Code. Private, non-profit land trusts, government, and farmland protection organizations are among the few entities qualified to hold conservation easements in West Virginia. Organizations that accept donations of land must be those with conservation integral to their missions.

**RESOLUTION**

**IN SUPPORT OF THE "LAND CONSERVATION TAX CREDIT ACT OF 2016"**

At a meeting of the NAME OF ORGANIZATION on \_\_\_\_\_, 2016 , with a quorum present, the following resolution was approved:

WHEREAS the mission of the NAME OF ORGANIZATION is to act on behalf of our constituents to acquire and preserve lands and easements of scenic, historic, recreational and cultural value for the benefit of the citizens of our community and state.

WHEREAS the Land Conservation Tax Credit Act of 2016 (Act) proposes to provide a West Virginia state tax credit to landowners who donate an interest in their land to a qualified public or private conservation agency for conservation purposes; and

WHEREAS the perpetual protection of these lands will enhance the quality of life in our community and in the State of West Virginia by encouraging the protection of open spaces, outdoor recreational opportunities, land, air and water quality, natural resources and wildlife habitat, and cultural resources that are of benefit to our community.

BE IT RESOLVED that the NAME OF ORGANIZATION supports the passage of the Land Conservation Tax Credit Act of 2016 to serve as an incentive to encourage private landowners to donate lands and conservation easements to qualified conservation agencies and organizations in perpetuity for the public benefit of all West Virginians.

In passing this resolution, NAME OF ORGANIZATION, hereby designates NAME OF INDIVIDUAL to act on its behalf to receive information about the Act and coordinate the dissemination of information to the members of our organization.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Email For Contact Person: \_\_\_\_\_

Telephone For Contact Person (preferably cell #) \_\_\_\_\_