

## Virginia Agricultural Cost-share, Tax Credit and CREP BMPs

Practice Code	Practice Name	Revision Date	Tax Credit	VACS Cost-Share	Requires NM Plan	Wildlife Focused	Ag BMP Loan*	CREP
CCI-CNT	Implementing Long Term High Residue Minimum Soil Disturbance System	3/2016	^	X	X			
CCI-FRB-1	Continuing Conservation Initiative Forested Riparian Buffer	3/2016	^	X				
CCI-HRB-1	Continuing Conservation Initiative Herbaceous Riparian Buffer	3/2016	^	X				
CCI-SE-1	Continuing Conservation Initiative Stream Exclusion	3/2016	^	X				
CP-21	CREP Filter Strip (Rental only)	3/2016						X
CP-22	CREP Riparian Forest Buffer (Rental only)	3/2016						X
CP-23	CREP Wetland Restoration (Rental only)	3/2016						X
CP-29	CREP Wildlife Habitat Buffer (Rental only)	3/2016						X
CRFR-3	CREP Riparian Forest Buffer	3/2016	X					X
CRLF-1	CREP Buffer Length Recording	3/2016						X
CRSL-6	CREP Stream Exclusion	3/2016	X					X
CRWP-2	CREP Streambank Protection – Fencing	3/2016	X					X
CRWQ-1	CREP Grass Filter Strips	3/2016	X					X
CRWQ-6B	CREP Wetland Restoration	3/2016	X					X
CRWQ-11	CREP Agricultural Sinkhole Protection	3/2016	X					X
FR-1	Aforestation of Erodible Crop and Pastureland	3/2016	X	X				
FR-3	Woodland Buffer Filter Area	3/2016	X	X				
FR-4	Woodland Erosion Stabilization	3/2016	X	X				
LE-2	Livestock Exclusion with Reduced Setback	3/2016	X	X				
NM-1A	Nutrient Management Plan Writing and Revisions (Annual)	3/2016	%	X				
NM-3C	Split Application of Nitrogen to Corn using Pre-sidedress Nitrate Test to Determine Need for Sidedress Nitrogen	3/2016	X	X#	X			
NM-4	Late Winter Split Application of Nitrogen on Small Grain	3/2016	X	X#	X			
NM-5	Precision Nutrient Management on Cropland	3/2016	X	X#	X			
RMP-1	Resource Management Plan Development	3/2016	%	X	X			
RMP-2	Resource Management Plan Implementation	3/2016	%	X	X			
SE-1	Vegetative Stabilization of Marsh Fringe Areas	3/2016	X	X				
SE-2	Agricultural Shoreline Stabilization	3/2016	X					
SL-1	Long Term Vegetative Cover on Cropland	3/2016	X	X				
SL-3	Strip Cropping Systems	3/2016	X	X	X			

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SL-3B	Buffer Strip Cropping	3/2016	X	X	X			
SL-4	Terrace Systems and Residue Management	3/2016	X	X	X		X	
SL-5	Diversion	3/2016	X	X			X	
SL-6	Stream Exclusion with Grazing Land Management	3/2016	X	X			X	
SL-6A	Small Acreage Grazing System	3/2016	X		X			
SL-6B	Alternative Water System	3/2016	X				X	
SL-7	Extension of CREP Watering Systems	3/2016	X	X				
SL-8	Protective Cover for Specialty Cropland	3/2016	X	X#				
SL-8B	Small Grain and Mixed Cover Crop for Nutrient Management and Residue Management	3/2016	X	X#	X <sup>++</sup>			
SL-8H	Harvestable Cover Crop	3/2016	X	X#	X			
SL-9	Grazing Land Management	3/2016	X	X	X			
SL-11	Permanent Vegetative Cover on Critical Areas	3/2016	X	X				
SL-11B	Farm Road, Animal Travel Lane, Heavy Use Area Stabilization	3/2016	X				X	
SL-15A	Continuous High Residue Minimal Soil Disturbance Tillage System	3/2016	X	X#	X			
SL-15B	Continuous No-Till Forage Production System	3/2016	X	X#	X			
WP-1	Sediment Retention, Erosion or Water Control Structures	3/2016	X	X			X	
WP-2	Stream Protection	3/2016	X	X			X	
WP-2A	Streambank Stabilization	3/2016	X	X			X	
WP-2B	Stream Crossings & Hardened Access	3/2016	X				X	
WP-2C	Stream Channel Stabilization	3/2016	X				X	
WP-2D	Maintenance of Stream Exclusion Fencing	3/2016	X					
WP-3	Sod Waterways	3/2016	X	X				
WP-4	Animal Waste Control Facility	3/2016	X	X	X		X	
WP-4B	Dairy Loafing Lot Management System	3/2016	X	X	X		X	
WP-4C	Composting Facilities	3/2016	X	X	X		X	
WP-4D	Soil Test in Support of Nutrient Management Plan	3/2016	X		X			
WP-4E	Animal Waste Structure Pumping Equipment	3/2016	X				X	
WP-4F	Animal Mortality Incinerator Facility	3/2016	X	X	X			
WP-5	Stormwater Retention Pond	3/2016	X				X	
WP-6	Agricultural Chemical & Fertilizer Handling Facility	3/2016	X	X	X		X	
WP-7	Surface Water Runoff Impoundment for Water Quality	3/2016	X				X	
WP-8	Relocation of Confined Feeding Operations From Environmentally Sensitive Areas	3/2016	X				X	
WQ-1	Grass Filter Strips	3/2016	X	X				

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WQ-4	Legume Based Cover Crop	3/2016	X	X#				
WQ-5	Water Table Control Structure	3/2016	X	X			X	
WQ-6	Constructed Wetlands	3/2016	X		@		X	
WQ-6B	Wetland Restoration	3/2016	X				X	
WQ-7	Irrigation Water Recycling System	3/2016	X				X	
WQ-8	Fuel Storage Treatment	3/2016	X				X	
WQ-9	Capping/Plugging of Abandoned Wells	3/2016	X					
WQ-10	Integrated Pest Management	3/2016	X					
WQ-11	Agricultural Sinkhole Protection	3/2016	X	X				
WQ-12	Roof Runoff Management	3/2016	X	X				
<p>The Agricultural BMPs below are funded and administered by the Department of Environmental Quality (DEQ) Total Maximum Daily Load (TDML) Program. Additional information can be found at: <a href="#">Implementation Cost Share Residential and Agricultural BMP Guidelines</a>.</p>								
LE-1T	Livestock Exclusion with Riparian Buffers	6/2015	X					
LE-2T	Livestock Exclusion with Reduced Setback	6/2014	X					
SL-6AT	Small Acreage Grazing System	3/2015	X					
SL-6T	Stream Exclusion with Grazing Land Management	9/2015	X					
SL-7T	Support for Extension of CREP Watering Systems	6/2015	X					
SL-10T	Pasture Management for TMDL Implementation	6/2015						
WP-2T	Stream Protection	6/2015	X					

- ^ This BMP is a continuation or extension of an existing practice established by the applicant. The applicant was eligible to receive a tax credit for 25% of the first \$70,000 of the expense of the existing, previously installed BMP for the taxable year in which the practice was completed, pursuant to section 58.1-339.3 (Code of Virginia).
- % This practice does not meet the definition of a tax credit-eligible Agricultural BMP as defined in section 58.1-339.3 (5.B.) (Code of Virginia), as the cost share rate is provided to acquire a Virginia certified professional nutrient management planner to generate a plan, and not to implement a conservation practice on the ground.
- \* The “X” in the “Ag BMP Loan” column denotes BMPs that are eligible for a loan from the Virginia Water Facilities Revolving Fund (VWFRF) administered by the Department of Environmental Quality.
- # The participant must certify in writing that he will not utilize a Tax Credit to receive Cost-Share funding.
- ++ Nutrient Management Plan required after the 1<sup>st</sup> year of participation in this practice.
- @ Only if wetland is constructed to treat animal waste runoff

Revised March, 2016