

Name of Practice: WETLAND RESTORATION
DCR Specifications for No. WQ-6B

This document specifies terms and conditions for the Virginia Department of Conservation and Recreation's wetlands restoration best management practice, that are applicable to all contracts, entered into with respect to that practice.

A. Description and Purpose

Activities that restore land to the hydraulic condition that existed prior to 1985 and the installation of drainage systems and conversion to cropland.

To improve water quality by returning environmentally sensitive land back to its original wetland condition before it was converted to cropland.

B. Policies and Specifications

1. Tax Credit is authorized for:
 - i. Equipment work needed to completely fill drainage ditches to the original contour.
 - ii. Excavation of sections of existing tile drainage.
 - iii. Constructing ditch plugs.
 - iv. Pipe risers or other structures to control the water level.
2. Tax credit is not authorized for any wetland activity associated with the creation, enhancement or preservation of a wetland that is part of or that becomes part of a wetland mitigation bank or is required by any state or federal, permit or local ordinance during the life of the practice.
3. This practice is subject to NRCS Standards; 342 Critical Area Stabilization, 356 Dike, 587 Structure for Water Control, 644 Wetland Wildlife Habitat Management, 657 Wetland Restoration, and 659 Wetland Enhancement.
4. All practice components implemented must be maintained for a minimum of 10 years following the calendar year of installation. The lifespan begins on Jan. 1 of the calendar year following the year of implementation. By accepting a state tax credit for this practice the participant agrees to maintain all practice components for the specified lifespan. This practice is subject to spot check by the SWCD throughout the lifespan of the practice and failure to maintain the practice may result in reimbursement of cost share and/or tax credits.

C. Rate(s)

1. As set forth by Virginia Code § 58.1-339.3 and §58.1-439.5, Virginia law currently provides a tax credit for implementation of certain BMP practices. The current tax credit rate, which is subject to change in accordance with the Code of Virginia, is 25% of the total eligible cost not to exceed \$17,500.00.
2. The Tax Credit rate is 25% of the total eligible cost not to exceed \$17,500.00. If a cooperator receives cost-share from any source, only the cooperator's share of the project is used to determine the tax credit.

D. Technical Responsibility

Technical and administrative responsibility is assigned to qualified technical DCR and SWCD staff in consultation, where appropriate and based on the controlling standard, with DCR, Virginia Certified Nutrient Management Planner(s), NRCS, DOF, and VCE. Individuals certifying technical need and technical practice installation shall have appropriate certifications as identified above, and/or Engineering Job Approval Authority (EJAA), for the designed and installed component(s). All practices are subject to spot check procedures and any other quality control measures.

Revised March, 2016