

## **Conservation Land Tax Credit Program General Selection Criteria**

Generally, land that has:

- more than 50% coverage or more than 5 acres, of 1 or more Tier I environmental assets and 1 – 5 below; or
  - more than 50% coverage each of two of the Tier 2 environmental assets, (each Tier 2 acreages must exceed 50% of coverage.) Or, more than 5 acres of combined Tier 2 environmental assets and 1 – 5 below; or
  - land that has at least 2 of the Tier 3 interest at 50% coverage each plus; one of the Tier 1 with at least 25% coverage or one of Tier 2 with at least 25% coverage, and 1 – 5 below;
- 1) that substantially contributes to the conservation values,
  - 2) the land is of uniformly good condition and sufficient size to maintain the conservation purposes,
  - 3) the uses will be consistent with the conservation purposes,
  - 4) the surrounding land uses are not incompatible or do not materially impair the conservation values,
  - 5) the recipient is a governmental entity or private conservation corporation whose purposes include the conservation of land or water areas and has sufficient resources and commitment, as well as a plan, to provide stewardship to ensure continued viability of the conservation purposes.

Conservation purposes are prioritized as follows:

### **Tier 1**

1. Zone I and II and Zone A and B and high and medium yield aquifer drinking water maps. Appl. (a); Reg. 14.05 (1) (a) & (2) (a)
2. Areas specifically identified in State, regional and local Public Water Supply Protection Plans. Appl. (h); Reg. 14.05 (1) (b), (f)
3. BioMap 2 Core or Priority Habitat delineated by the Department of Fish and Game (DFG) pursuant to M.G.L. c. 131A. Appl. (b); Reg. 14.05 (1), (d), (e); or Estimated Habitat. Reg. 14.05 (1), (d)
4. Prime or state important agricultural and forest soils. Appl. (d); Reg. 14.05 (1), (g)
5. BioMap2 Critical Natural Landscape or any succeeding versions, including those shown in various state upland and aquatic resource maps. Appl. (b); Reg. 14.05 (1), (d)
6. Other regional plans for water quality protection of rivers, streams, lakes, and significant wetlands, including reduction of erosion, especially for land contributing directly to the protection of public drinking water supplies. Appl. (i); Reg. 14.05 (1), (f) & (2) (a), (b)

## **Tier 2**

1. Prime agricultural and forestry lands and lands of sufficient size for viable agricultural and forestry production including Chapter 61 and 61A lands; working landscapes that are or will be in compliance with a Farm Conservation Plan or a Forestry Plan by a licensed forester that protects the natural resource values of the land. Appl. (c ); Reg. 14.05 (1), (h) & (2) (d), (e)
2. Significantly contributes to various focus areas for EEA and federal natural resource agencies. Appl. (g); Reg. 14.05 (1), (j)
3. Protection of riparian buffers and wildlife corridors for native plant and animal species, especially species listed by DFG as “species of special conservation concern” in the Massachusetts Statewide Wildlife Action Plan and the BioMap2 or other state wildlife policy or plans. Appl. (b); Reg. 14.05 (1) (c), (d), (e), (f); (2) (a), (b), (c) & (2) (c ), (f)
4. Protection of substantial areas or those that significantly contribute to cultural sites, state heritage corridors, and archaeological and historic resources including those listed by the Massachusetts Historical Commission; in specific areas mapped by the Massachusetts Historic Commission as important for cultural resource protection. (i.e., [substantially] a large undeveloped area that is the “backdrop” for a historic site or landmark, or [significantly] the historic site or landmark itself). Appl. (j), (m); Reg. 14.05 (1), (o) & (2) (g)
5. Priority areas in the Department of Conservation and Recreation’s state forest assessment and strategy. Reg. 14.05 (1), (i)
6. Substantially or significantly contributes to federal, state or local natural resource designated areas such as Areas of Critical Environmental Concern or habitat reserves. (i.e., a very large intact area within the designated area, or one or more particular features significant to the designation). Appl. (e); Reg. 14.05 (1), (n)
7. Areas that substantially contribute to state and regional scenic plans designating the land as of statewide or regional significance including lands listed in DCR’s scenic inventory documents or state or regional natural resource, Greenway or park priority plans. Reg. 14.05 (1) (l), (m) & (2) (h)
8. River protection Act buffers (0- 200 feet) and lands containing within 200 feet of mapped rivers, streams, lakes, ponds and coastal or freshwater wetlands, marshes or water areas. (River protection act buffers are already regulatorily protected, but going beyond the buffers is important)

## **Tier 3**

1. Land within Chapter 61B being permanently protected.
2. Land that significantly (highly contributes) or substantially (large areas) contributes to federal, state or local resource designated areas such as federal Scenic Byways or National Heritage corridors; or specific priority resources in local Open Space and Recreation Plans that are consistent with and substantially advance statewide or regional policies or plans. Reg. 14.05 (1), (p)

3. Specific priority resources in the Statewide Comprehensive Outdoor Recreation Plan or lands with high recreational value that provide significant passive recreation via non-motorized activities consistent with the protection of conservation values including land in and near environmental justice neighborhoods or in state or regional natural resource, greenway or park priority plans. Appl. (k); Reg. 14.05 (1), (k) & (2) (i)
4. Property in an environmental justice area, or a similar densely populated area with a significant lack of adequate open space and protected land that are heavily populated and underserved by open space, availability of passive recreational opportunities, urban gardens, habitat areas unique within the community or needed buffer areas, particularly to protect water quality, or other protected lands. Reg. 14.05 (1), (r) & (2) (j)
5. Parcels with more than 30% of the land within ¼ of a mile of its boundaries are permanently protected.
6. Parcels with more than 30% of the land within ¼ of a mile of its boundaries in wetlands.

### **Marginal or ineligible:**

Sites of too minimal size or condition to maintain conservation values, or values likely to be severely compromised, including by abutting property.

Too many reserved rights or planned uses, including subdivision or development, inconsistent with conservation purposes.

In highly sensitive areas, activities that are not pursuant to a Farm Conservation Plan, Forest Management Plan approved by the Massachusetts Department of Conservation and Recreation, or that do not require consultation with the relevant state agency; i.e., Natural Heritage and Endangered Species Program, Department of Environmental Protection Drinking Water Program, Conservation District, etc.

Buildings or building envelopes with structures that have few or no historic or other conservation values.

Insufficient, unacceptable or non-existent management plans or restriction, or Grantee's inability or insufficient resources likely to compromise the site's conservation values.

Recreational or other uses inconsistent with or incompatible with long-term maintenance of conservation purposes.

Surrounding land uses compromised or incompatible or threaten conservation or integrity.

Previously restricted through development set-aside agreements, open space set asides, regulations.

Public recreation but access questionable, or remote area with no parking, etc.