1. Is the WCLP the same thing as the Present Use Value Program (PUV)?
   The WCLP and PUV both offer property tax deferments but are separate programs with different goals. Any given acre can only be enrolled in one of these programs.

2. What if I have Threatened and Endangered (T & E) plants on my property?
   T&E plant species do not qualify under Criterion 1, but the land may qualify under another WCLP criterion.

3. Do I meet WCLP acreage requirements?
   A landowner must have at least 20 contiguous acres that meet the qualifying criteria, not just 20 acres of land. Homesites, developed areas, lawns, and acreage managed for agriculture or forestry production are not considered eligible for the WCLP. Once the initial 20-acre minimum is met, smaller, disjunct areas can be considered for “satellite enrollment.”

4. When should a landowner start the application process?
   New habitat agreements must be approved and signed before Dec. 31. It is best to start developing the conservation agreement at least three months before you plan to apply. Requests for NCWRC assistance developing a WCLP application received after Nov. 15 may not be addressed until the following calendar year. Habitat agreements transferred to a new owner must be approved, signed, and submitted to the local tax assessor’s office within 60 days of deed transfer.

5. How much will my property tax bill be reduced by enrolling in the WCLP?
   The method of calculating tax deferment valuations may vary from county to county. In general, deferred values are based on soil productivity related to agriculture or forestry commodities. Contact your local tax assessor’s office for specific details on WCLP deferment valuations.

6. Who do I contact to determine if my property will qualify for this program?
   For additional information on the WCLP or to schedule a site visit, contact the Wildlife Conservation Biologist who serves your area: ncwildlife.org/WMDistrictContacts.

7. How can I get more information on the WCLP?
   Detailed descriptions of priority habitats, lists of protected species, and information on qualifying management activities, in addition to program requirements and an application for NCWRC assistance, can be found online: ncwildlife.org/WCLP.
Wildlife Conservation Land Program

The Wildlife Conservation Land Program (WCLP) allows landowners who manage their property for protected wildlife species, priority wildlife habitats, or as Wildlife Reserve Land to apply for a property tax deferment. Landowners must meet all of the following requirements to be eligible for the WCLP.

1. **Wildlife Habitat Conservation Agreement:** The landowner will enter into a Wildlife Habitat Conservation Agreement (WHCA) with the N.C. Wildlife Resources Commission (NCWRC). This agreement will provide detailed specifications for the management of the qualifying acreage.

2. **Acreage:** To enroll in the WCLP, a landowner must own at least 20 contiguous acres managed as Wildlife Conservation Land under an agreement with the NCWRC (see Qualifying Criteria in adjacent column). Once this initial acreage requirement is met, non-contiguous areas, one acre or larger in size, may be enrolled as “satellite” acreage. Eligible satellite areas must meet all WCLP ownership and management requirements other than the 20-acre minimum. Acreage limits and enrollment specifications, for both initial and satellite areas, are dependent on property location and qualifying criteria.

3. **Ownership:** Qualifying acreage must be owned by an individual, family business, family trust, or tenants in common. A four-year ownership tenure must be met prior to enrolling in the WCLP. There are ownership tenure exceptions when WCLP acres are transferred to a new owner, when the owner’s residence is on the property in question, and when adjacent acreage is acquired by a current WCLP participant. Additional exceptions address ownership tenure for land transferred between family members or through inheritance.

Qualifying Criteria

1. **Protected Species**
   An animal on the state list of endangered, threatened, or special concern species has been identified on the property, and management will protect and promote that species.

2. **Priority Habitats**
   The enrolled acreage must be managed to maintain or enhance one or more priority habitats.
   - Longleaf pine forest
   - Early successional habitat
   - Small wetland community
   - Stream & riparian zone
   - Rock outcrop
   - Bat cave

3. **Wildlife Reserve Land**
   Land is regularly used for hunting, fishing, shooting, wildlife observation, or other wildlife activities.
   At least three of the following management activities must be implemented according to the WHCA.
   - Supplemental food
   - Supplemental water
   - Supplemental shelter
   - Habitat control
   - Erosion control
   - Predator control
   - Census of animal population on the land

To find a complete list of qualifying species, visit [ncwildlife.org/ETSC](http://ncwildlife.org/ETSC).

Application Process

To apply for the WCLP, first contact NCWRC staff to determine if your property meets ownership eligibility for the program and determine if your management objectives align with one of the qualifying criteria.

Qualifying properties must have and implement an approved WHCA, which will document the occurrence of a protected wildlife species, the presence of priority habitats, and/or activities to meet the Wildlife Reserve Land criterion. The agreement will describe existing conditions and future management strategies, which will ensure the program requirements are met.

The signed WHCA must be submitted, along with application form AV-56, to the county tax assessor’s office during the month of January or within 60 days of the transfer of property currently enrolled in the WCLP. Each county tax assessor will determine if the land qualifies for the WCLP deferment.

County tax offices may request periodic site visits to ensure habitat agreements are being followed, in accordance with program requirements. Properties enrolled as Wildlife Reserve Land will be visited by a NCWRC biologist every five years for evaluation and review of the WHCA.

Landowners found out of compliance with the WCLP will be required to pay the deferred taxes for the preceding three years and an interest penalty.