

Name of Practice: SOIL TEST IN SUPPORT OF A NUTRIENT MANAGEMENT PLAN
DCR Specification for No. WP-4D

This document specifies terms and conditions for the Virginia Department of Conservation and Recreation's soil test in support of a nutrient management plan best management practice that are applicable to all contracts entered into with respect to that practice.

A. Description and Purpose

A chemical analysis of the soil is available to assess the need for applications of nitrogen, phosphorus and potassium to promote crop growth.

To improve water quality by avoiding the application of excess nutrients while achieving optimum plant or crop production.

B. Policies and Specifications

1. Tax Credit is authorized:
 - i. For the cost of soil tests to determine soil nutrient levels not to exceed \$8.00 per test.
 - ii. For the development of a nutrient management plan not to exceed \$3.00 per acre in the plan.
2. Soil samples must be to update a current nutrient management plan or prepare a new plan. Payments for samples will be limited to the criteria listed in part 3 of this section, that is, a onetime payment for samples used to develop a new plan and a onetime payment for samples used to update an existing plan or an expired plan.
3. Applicant must sign a statement indicating that the nutrient management plan is understood and will be followed.
4. The normal life of a nutrient management plan is 1 to 3 years; tax credit is only authorized one time per field every third year.
5. In order to be eligible for cost-share or tax credit, producers must be fully implementing a current Nutrient Management Plan (NMP) on all agricultural production acreage contained within the field that this practice will be implemented on. The NMP must comply with all requirements set forth in the Nutrient Management Training and Certification Regulations, (4VAC50-85 et seq.) and the Virginia Nutrient Management Standards and Criteria (revised July 2014), must be prepared and certified by a Virginia certified nutrient management planner, and must be on file with the local District before any cost-share payment is made to the participant. Plans shall also contain any specific production management criteria designated in the BMP practice (4VACV50-85-130G).

6. This practice shall be maintained for the minimum life of the nutrient management plan. Only one (1) tax credit will be authorized for the development of a new plan per tract, and one (1) tax credit for updating an existing plan or an expired plan per tract. A single plan may contain several tracts. By accepting credit, the recipient agrees to maintain the practice for the specified life. This practice is subject to spot check by the District throughout the practice life and failure to comply may result in forfeiture of credit.

C. Rate(s)

1. As set forth by Virginia Code § 58.1-339.3 and §58.1-439.5, Virginia 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. If a participant receives Cost-Share, only the participant's expense of the project is used to determine the tax credit.

D. Technical Responsibility

Technical and administrative responsibility is assigned to qualified technical DCR and District 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, 2018

Example

Nutrient Management Statement

I have reviewed and understand the requirements of my Nutrient Management Plan developed on *(date)*. I agree to follow the provisions recommended in the plan and will contact a Virginia Department of Conservation and Recreation certified Nutrient Management Planner to revise this plan if the conditions for which it was developed change.

Participant

Date