**Timber management and conservation practices**

Land qualifying for Forest Use must have a planned and adhered to program of timber management and conservation practices, which are intended to:

- Enhance the growth of commercially desirable species through generally accepted silvicultural practices.

- Reduce or prevent soil erosion by Best Management Practices such as:
  - Logging road layout and stabilization
  - Stream side management zones
  - Water diversion practices
  - And other practices to prevent soil erosion and improve water quality.

The Virginia Department of Forestry Office for Essex County (in Tappahannock, (804) 443-2211) will be happy to develop a Forest Management Plan for tracts up to 200 acres at no charge. Forest Stewardship Plans are also available for landowners seeking to enhance multiple-use benefits, including tree quality and growth, wildlife habitat, visual aesthetics and water quality. Management plans produced by private Foresters are all accepted and encouraged.

Productive Forest Land must be growing a well distributed, commercial forest crop that is physically accessible for harvesting when mature, and is to compose at least 40% stocking, which means that the number of trees 3 inches or more in diameter at 4 feet from ground level (d.b.h. or diameter breast height) are required to equal a total basal area (b.a. or square foot area of a cross-section of a tree at d.b.h.) of 75 square feet per acre. Where this condition is not met, then tree seedlings or a combination of trees and seedlings must meet the 40% stocking requirements set by the SLEAC Manual.

Qualifying non-productive Forest Land includes land which is incapable of growing commercial quality timber due to location, soil conditions or other conditions which prohibit timber growth (such as steep outcrops of rock, shallow soil on steep mountain sides, excessive steepness, heavily eroded areas, coastal beach sand, tidal marsh and other situations).

The Commissioner of the Revenue can request an opinion from the State Forester determining whether a property meets the criteria for forest use. This can formally be done in writing, describing the situation in question, including maps, photos or other pertinent information. This could result in a hearing or an onsite inspection before the opinion is issued.