



## State Highlights in Conservation: South Carolina

### Profile of State Program(s)

**South Carolina Conservation Bank:** In 2000, South Carolina began the Land Legacy Initiative, which established the need for a dedicated funding source to acquire environmentally sensitive lands. The initiative also aimed to encourage cooperation and innovative partnerships among landowners, state agencies, municipalities, and non-profit organizations to work together in order to meet these objectives. The South Carolina General Assembly, in a bipartisan effort, passed the South Carolina Conservation Bank Act. The Act was signed and ratified by the Governor in April 2002. Though the Act was passed in 2002, funding, derived through the real estate transfer tax, did not begin until July 2004. The Bank established a grant application process in fiscal year 2004-05. A local match is encouraged but not required. The Conservation Bank was set to expire in 2013, but was extended through 2018 by the legislature. For the first time in years, the Legislature approved full funding at a projected level of \$15 million in the 2015 legislative session. Bills to increase the allotment from the state deed recording fee from \$0.25 to \$0.30 of every \$1.35 collected and to remove the sunset clause did not pass.

**South Carolina Heritage Trust Program:** The South Carolina Heritage Land Trust Program was created in 1976 to help prevent habitat loss by protecting critical endangered species sites through land acquisition. Enabling legislation directed the Department of Natural Resources, along with other state agencies, to set aside a system of protected heritage areas. The program succeeded initially through a combination of property donations and federal grants. In subsequent years, federal funding decreased and state funding for acquiring heritage preserves was added to the act in 1986, using part of the real estate transfer tax to create the Heritage Land Trust Fund.

### Substantial State Investment

In 2015, the Legislature approved a projected \$15 million for the Conservation Bank Act through a portion of the real estate transfer tax.

The Heritage Fund receives approximately eight percent of the real estate transfer tax (the state receives \$1.30 per

\$500, of which 10 cents is allocated to HLTF). The operations costs of the Heritage Trust Program are covered by state appropriations, a tax check-off, and the Endangered Species License Plate.

### Conservation Tax Credits

**South Carolina Conservation Incentives Act:** Passed in 2001, landowners may qualify for an income tax deduction and credit if the land or conservation easement donation qualifies for a charitable tax deduction under federal tax law. In addition to the state income tax deduction, The South Carolina Conservation Incentives Act allows a state tax credit of 25 percent of the fair market value of the donation, with a cap of \$250 per acre and an annual limit of \$52,500. Any unused portion may be carried forward indefinitely. The landowner may sell, gift, or transfer the credit with written approval from the South Carolina Department of Revenue.

### Local Financing Enabled

Local governments in South Carolina have four main financing options available to acquire land for parks, open space and other natural areas: general obligation bonds, property tax, sales tax and a special taxing district.

To date, bonds have been the most common and successful conservation finance mechanism in the state. General obligation bonds can be authorized for any purpose, including land acquisition, recreation and improvements for parks and open space. The one limitation is that the set bond amount does not exceed 8 percent of the total assessed valuation for the county/municipality. All counties in South Carolina may incur general obligation debt, without limitation as to amount, when authorized by a majority vote of the electorate during a general election.

The county governing body may also impose a one percent sales and use tax by ordinance, subject to a referendum, within the county area for a specific purpose or purposes, including parks and open space. The tax may not exceed seven years without re-authorization.

Special Purpose District (SPD) provide an additional funding authority. SPDs have the capacity to provide specialized services that are not offered by counties and municipalities. However, the Home Rule Act of 1973 gave additional powers to counties and diminished the need for SPDs.

## Local Programs Included

Local conservation programs include:

- Beaufort County, SC
- Hilton Head Island, SC

Visit [www.landvote.org](http://www.landvote.org) for detailed information on this program.

## Federal Partnerships

Federal agencies and programs that have conserved land in South Carolina include:

- U.S. Department of Defense – Readiness and Environmental Protection Initiative (REPI)
- U.S. Fish and Wildlife Service
- U.S. Fish and Wildlife Service – Migratory Bird Conservation Fund (MBCF)
- U.S. Fish and Wildlife Service – National Coastal Wetlands Conservation Grant Program
- U.S. Fish and Wildlife Service – North American Wetlands Conservation Act (NAWCA)
- U.S. Fish and Wildlife Service – Section 6 Grant
- U.S. Forest Service
- U.S. Forest Service – Forest Legacy Program (FLP)
- U.S. National Oceanic and Atmospheric Administration – Coastal and Estuarine Land Conservation Program (CELCP)
- U.S. National Park Service
- U.S. National Park Service – LWCF Stateside
- U.S. Natural Resources Conservation Service – Farm and Ranch Lands Protection Program (FRPP)
- U.S. Natural Resources Conservation Service – Grassland Reserve Program (GRP)
- U.S. Natural Resources Conservation Service – Wetlands Reserve Program (WRP)



The Trust for Public Land creates parks and protects land for people, ensuring healthy, livable communities for generations to come.

### The Conservation Almanac

A comprehensive database of land conservation and public conservation funding in America, the Conservation Almanac provides a context for assessing impacts of conservation and the growing conservation finance movement. The Almanac offers information on public dollars spent and acres conserved, details on local, state, and federal conservation programs, and geospatial mapping of conserved land.

Almanac data collection efforts focus on land conserved using public dollars; contributions funded by private and non-governmental organizations are not tracked comprehensively. Federal data is complete from 1998-2017. State and local data is complete from 1998-2011. In the tables and charts below, acres are allocated to each program proportionate to the size of the contributions to each acquisition. For example, if an acquisition had two contributions, and each program contributed equal dollar amounts, each program receives 50% of the acres. If you have questions or want to provide updated information, please contact Jessica Welch at [jessica.welch@tpl.org](mailto:jessica.welch@tpl.org).

[www.tpl.org](http://www.tpl.org)

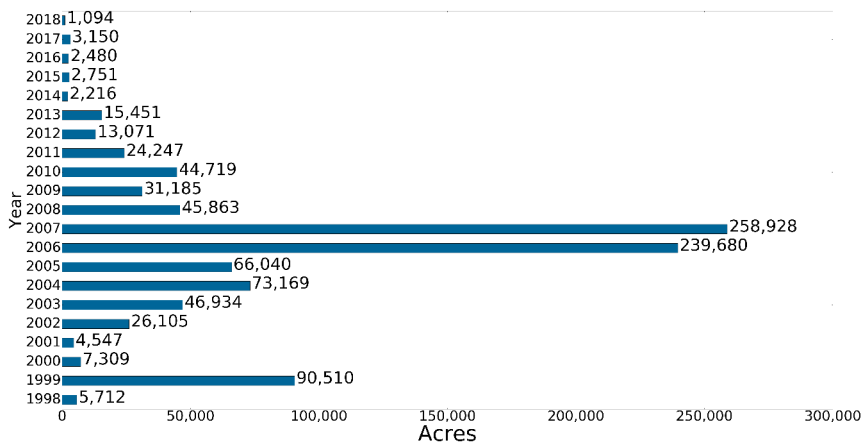
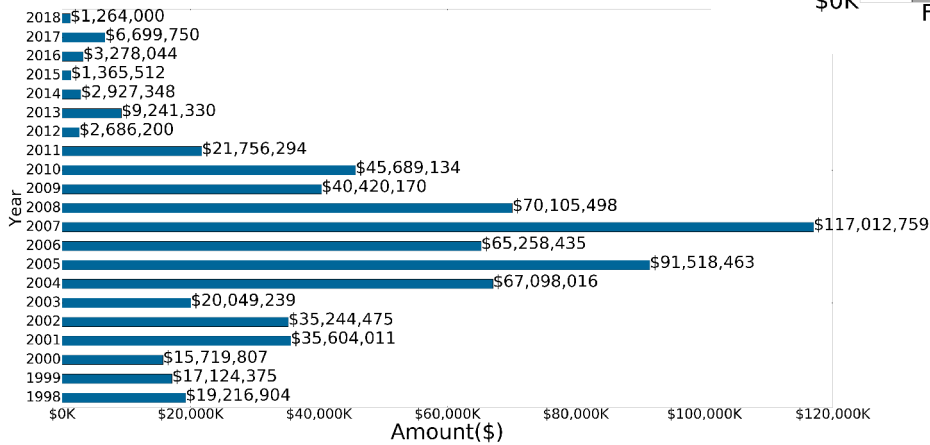
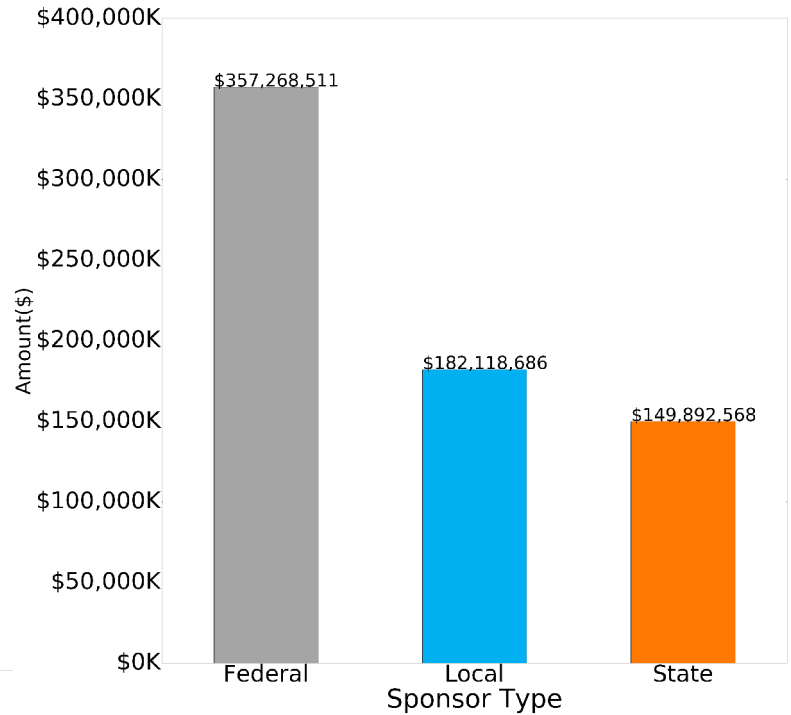
[www.conservationalmanac.org](http://www.conservationalmanac.org)

# State Conservation Report South Carolina



CONSERVATION ALMANAC  
Tracking Investments in Protected Lands

November 20, 2020



The data in the Conservation Almanac track the impacts of public spending on land conservation. Created by The Trust for Public Land, the Conservation Almanac brings those data together along with state policy profiles, current conservation finance news, and an interactive map, to provide a powerful online tool.