Profile of State Program(s)

**Tennessee Heritage Conservation Trust Fund:** In September 2005, the Tennessee Heritage Conservation Trust Fund Act was signed into law. The Fund provides a mechanism for the state to work with other public and private partners for the preservation and protection of priority tracts across Tennessee. The fund will also be used to promote tourism and outdoor recreational activities such as hiking, hunting and fishing. The Governor has appointed an 11-member board to lead this effort. The legislation establishes this board to raise funds and accept donations for land conservation through a 501(c)(3) organization. Acquisitions are funded through private donations and general fund appropriations. The Governor allocated $10 million to begin the fund, and allocated another $10 million in the FY06/07 budget. The first acquisition from this fund was in 2006.

**Tennessee Wetlands Acquisition Fund:** The Wetlands Acquisition Fund (WAF) was the first of the current trust funds established by the General Assembly in 1986. The WAF provides for the acquisition of wetlands and watershed areas. The program is administered by the Tennessee Wildlife Resources Agency. It is funded by appropriations from the real estate transfer tax at a rate of $.0325 per $100, though in the initial legislation the rate was $.04 per $100. Eligible uses of appropriated funds include land acquisition, maintenance of acquired land, and specific support costs.

**Tennessee Local Parks and Recreation Fund:** In 1991, the Tennessee General Assembly chose to amend the transfer tax legislation by doubling the transfer tax dedicated to conservation to $.08 cents in order to create three more conservation funds. One of these funds was the Local Parks and Recreation Fund (LPRF), which is apportioned $.0175 of the real estate transfer tax. The purpose of the fund is to provide money for the acquisition of land for parks, natural areas, greenways, trails, archaeological sites, and for the purchase of land for recreation facilities. Funds can also be used for trail development and capital projects. This fund requires a 50 percent match from local governments, but allows them to match fund dollars with land, volunteer services, material, or equipment used for project development. Since its inception over 70 counties and over 90 municipalities have provided matching dollars for land acquisition.

**Tennessee State Lands Acquisition Fund:** Established as part of the 1991 transfer tax legislation, the State Lands Acquisition Fund (SLAF) is allocated $0.150 of the real estate transfer tax. The fund also receives revenue from specialty natural areas license plates sold by the Tennessee Department of Environment and Conservation (TDEC). Funds are provided for the acquisition of land or easements for state parks, state forests, state natural areas, boundary areas along state scenic rivers, state trail systems, and for trail development. In 2000, the legislation for this fund was amended to include historic sites.

### Substantial State Investment

Tennessee charges a real estate transfer tax of $.37 per $100 of the value of property conveyed. Of these funds, $.29 goes to the state’s general fund. The remaining $.08 of the existing RETT is dedicated to the four state conservation funds; $.0325 goes to the Wetlands Acquisition Fund; $.0175 goes to the Local Parks Acquisition Fund; $.015 goes to the State Land Acquisition Fund, and the other $0.015 is placed in an agricultural resources conservation fund, which is not used for land acquisition. The Heritage Conservation Trust Fund, established in 2005, is funded through budget appropriations.

### State Incentive for Local Conservation Funding

The Local Parks and Recreation Fund (LPRF) offers grants to local communities for park projects including land acquisition. Grants require a 50 percent match from local governments, but allow them to match fund dollars with land, volunteer services, material, or equipment used for project development. Since its inception over 70 counties and over 90 municipalities have provided matching dollars for land acquisition.

### Local Financing Enabled

The property tax, sales tax and general obligation bonds are the principal local revenue sources that could be permitted for conservation purposes.
Bonds:
- A bond may be authorized by a governing council or approved by referendum.
- Counties or municipalities may issue bonds for the purpose of acquiring lands for parks, trails, watershed protection, floodplain management, farmland, and cultural and historic preservation.

Sales Tax:
- Cities and Counties may levy a local sales tax up to 2.75 percent to finance land acquisition, management or maintenance.
- Approval in an election of the city or county levying the sales tax or rate increase is required.
- The county local option sales tax revenues are required to distribute 50 percent to education and 50 percent to the general fund.

Local Programs Included
No county-level conservation finance measures have been approved by voters in Tennessee. For more information on municipal measures in the state, visit www.landvote.org.

Federal Partnerships
Federal agencies and programs that have conserved land in Tennessee include:
- U.S. Fish and Wildlife Service
- U.S. Forest Service
- U.S. Forest Service – Forest Legacy Program (FLP)
- U.S. National Park Service
- U.S. Natural Resources Conservation Service – Farm and Ranch Lands Protection Program (FRPP)

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 1998-2013. 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.

www.tpl.org
www.conservationalmanac.org
State Conservation Report
Tennessee

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.

© 2019 The Trust for Public Land.