Name of Practice: WATER TABLE CONTROL STRUCTURES VACS Program Specifications for No. WQ-5

This document specifies terms and conditions for the Virginia Agricultural Best Management Practices Cost-Share Program's Water Table Control Structures best management practice which are applicable to all contracts, entered into with respect to that practice.

A. <u>Description and Purpose</u>

This practice establishes a water control structure for the management of drainage water designed to regulate and manage drainage water to improve water quality by trapping sediment and managing dissolved or suspended nutrients.

B. <u>Policies and Specifications</u>

- 1. Cost-share and tax credit are authorized for the construction or purchase of and installation of a water control device within a drainage system which will regulate the water level for nutrient uptake by plants and allow for denitrification by natural factors.
- 2. Control structures must meet all engineering requirements for drainage.
- 3. Cost-share is not authorized where the main purpose is sub-irrigation. The intent is for effective nutrient management by controlling water levels for specific site conditions throughout the year.
- 4. Soil loss rates do not need to be computed for this practice. Effectiveness is based on drainage area above the structure and the nutrient reduction achieved.
- 5. This practice is subject to NRCS Standard 587 Structure for Water Control.
- 6. All practice components implemented must be maintained for a minimum of 10 years following the calendar year of installation. The lifespan begins on Jan. 1 of the calendar year following the year of certification of completion. By accepting either a cost-share payment or a state tax credit for this practice, the participant agrees to maintain all practice components for the specified lifespan. This practice is subject to spot check by the District throughout the lifespan of the practice and failure to maintain the practice may result in reimbursement of cost-share and/or tax credits.

C. Rate(s)

- 1. A VACS payment rate based on 75% of the approved estimated cost or eligible actual cost, whichever is less, has been established.
- 2. As set forth by Virginia Code, the Commonwealth currently provides a tax credit for implementation of certain agricultural best management practices as discussed in the Tax Credit Guidelines of the VACS Manual.
- 3. If a participant receives cost-share, only the participant's eligible out-of-pocket share of the project cost is used to determine the tax credit.

D. <u>Technical Responsibility</u>

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 April 2023