Howard County Forest Conservation Accounting Procedures

The Department of Planning and Zoning (DPZ) manages the County's Forest Conservation Program. Fees-in-lieu are collected by DPZ when afforestation or reforestation requirements cannot be reasonably accomplished on-site or off-site, and appropriate credits generated by a forest mitigation bank are not available. The fees-in-lieu are dispersed by DPZ to the Department of Recreation and Parks (DRP), which provides mitigation projects, primarily on County owned land, that meet or exceed the requirements set forth in the Howard County Forest Conservation Act and Manual.

When DRP has identified potential areas and mitigation sites, DRP will request authorization to spend the funds through a memo to DPZ to plant a specific amount of acreage. DPZ will authorize the transfer of funds to Recreation and Parks through an official memo.

Forest Conservation data is recorded annually in an excel table capturing the fiscal year, number of trees planted, number of acres planted, stream buffer miles and the annual expenses. Additionally, individual project files are created and maintained for each site. The project files contain a map of the mitigation site, plant lists, invoices for plant materials, labor to install trees, site preparation costs and other associated records and invoices.

Sites are mapped in the County's MapInfo Geographic Information System (GIS) and transferred onto the County-wide Forest Conservation layer after the site has met the three-year survival requirement. Forest conservation sites are planted and maintained for a minimum of three growing seasons to ensure the required 75% survival. Annual survival counts are performed, and sites are replanted when survival falls below the required level. Ongoing maintenance to control invasive species, maintaining proper signage and tree protection is provided by Natural Resources Forestry staff.

Once the three-year period and survival is achieved, the site is considered "closed" and a certification memo is sent to DPZ confirming that the requirements have been met. Closed sites are visited less frequently, however, as time permits, DRP staff will inspect, treat invasives and replant if needed.

The public may file a Public Information request through the Howard County Public Information Office for information related to above accounting procedures.