

Conservation Easements and Land Use Assessment

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Division of Land Conservation

Helps citizens and organizations protect land





Division of Land Conservation

- Assists in the distribution of state funding for land conservation, and
- Acquires land for Virginia State Parks and the Virginia Natural Area Preserve System.



The Land Conservation team helps to distribute funding for conservation by:

- Reviewing the conservation value of Land Preservation Tax Credit applications over \$1 million and
- Providing administrative support for the Virginia Land Conservation Foundation Board and grant program.



Source: <https://www.dcr.virginia.gov/land-conservation/>



DCR Real Property Office

The Real Property Office works with the State Parks and Natural Heritage Divisions to delineate and enforce boundaries for DCR-owned lands.

The Office works with landowners near parks and natural area preserves to protect properties with open-space easements and to provide stewardship for those easements.



Land Preservation Tax Credit

The Land Preservation Tax Credit (LPTC) program is enabled by the [Virginia Land Conservation Incentives Act](#).

Through this program, Virginia allows an income tax credit for 40% of the value of donated land or conservation easements.



<https://www.dcr.virginia.gov/land-conservation/document/TaxCredit-flier.pdf>



Tools for Prioritizing Lands for Conservation

Conserving land takes money, time, and other resources. Landowners and land conservation organizations can use the tools below to ensure their resources are being spent on the land with the highest conservation value.

- ConserveVirginia
- Natural Heritage Data Explorer (NHDE)
- Virginia Outdoors Plan

ConserveVirginia

Virginia's land conservation investments are essential to making the commonwealth a wonderful place to live and visit. Land and water conservation protects the places Virginians love, supports a high quality of life, and fosters economic growth and prosperity.



Virginia's Return on Investment in Land Conservation

In 2016, the [Trust for Public Land](#) reported that every \$1 invested in land conservation returns \$4 in economic value in natural goods and services in the form of improved air and water quality, carbon sequestration, and enhanced fish and wildlife habitat.



ConserveVirginia was codified into law in 2021 (§ 10.1-104.6:1) as a key tool in guiding state investments for land conservation to ensure the highest conservation outcomes.



ConserveVirginia

7 million acres of lands with top priority conservation opportunities in the following categories include:



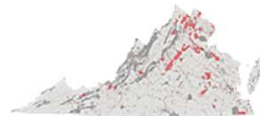
Agriculture and Forestry



Natural Habitat and Ecosystem Diversity



Floodplains and Flooding Resilience



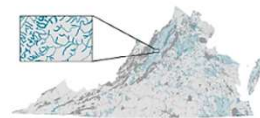
Cultural and Historic Preservation



Scenic Preservation



Protected Landscapes Resilience



Water Quality Improvement



ConserveVirginia

Natural Heritage Data Explorer (NHDE)

ArcGIS Server, an interactive mapping application that anyone can use to map the conservation status and conservation values of lands.

NHDE provides additional sensitive data pertaining to Natural Heritage Resources for web-based, site-specific environmental review.



<https://www.dcr.virginia.gov/natural-heritage/nhdeinfo>



Virginia Outdoors Plan

The Virginia Outdoors Plan (VPO) is the state's comprehensive plan for land conservation, outdoor recreation and open-space planning.

The document helps all levels of government, and the private sector meet needs pertaining to those matters.



<https://www.dcr.virginia.gov/recreational-planning/vop>



VOP (Continued)

The plan is required for Virginia to participate in the federal [Land and Water Conservation Fund](#) program.

In addition, it provides guidance for the protection of lands through the [Virginia Land Conservation Foundation](#).



Virginia Land Conservation Foundation

The Board will meet in November to award the funding. \$13+ million was available for grant funding in 2024.

| | |
|----------------------------|-----|
| Farmland Preservation | 19% |
| Forestland Preservation | 19% |
| Historic Area Preservation | 21% |
| Natural Area Preservation | 21% |
| Open Spaces and Parks | 20% |



<https://www.dcr.virginia.gov/land-conservation/vlcf>



Local Government Tools to Protect Land

- Parks and recreational facilities
- Land use taxation
- Agricultural and Forestal Districts
- Purchase of Development Rights programs
- Transfer of Development Rights programs
- Soil and water conservation districts



<https://www.dcr.virginia.gov/land-conservation/tools-local-government>

Easements held by public body?

The value of the interest held by the public body shall be exempt from property taxation to the same extent as other property owned by the public body.

[Bedford County](#)



[Land Conservation Organizations in Virginia](#)



Open-Space Land Act

(§ 10.1-1700 et seq.) is not taxed and includes:

- Third-party right of enforcement of the easement
- Interest of the holder of the easement
- State or local taxation



Conservation Easements (in perpetuity)

... the easement or other partial interest shall be recorded in the clerk's office of the county or city where deeds are admitted to record.

Assessments for local taxation of the property shall reflect any resulting change in the market value of the property.



[https://law.lis.virginia.gov/vacode/title10.1/chapter22/
section10.1-2207/](https://law.lis.virginia.gov/vacode/title10.1/chapter22/section10.1-2207/)



Assessed Value of Conservation Easements

Fair market value of such land Assessed and tax at the use value of open space Shall be based *only on uses of the land* that are permitted under the terms of the easement and



The Composite Index and Conservation Easements

The formula calculates the state's share of education funding and evaluates how much a locality can afford to pay for schools by calculating the locality's potential tax revenues, including property taxes as measured by assessments.

The higher the property assessments in a locality, the more it can afford to fund its own schools, and the less it gets in funding from the state.

Composite Index Links

Excel: <https://www.vaco.org/wp-content/uploads/2019/11/20-22-composite-index-2.xlsx>

Dashboards: <https://www.doe.virginia.gov/data-policy-funding/school-finance/budget-grants-management/composite-index-of-local-ability-to-pay>



Thank you!



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