CONSERVATION EASEMENTS:
Fiscal Impacts to Localities in the Middle Peninsula

Jackie Rickards
Middle Peninsula Planning District Commission
July 13, 2011
Location of the Middle Peninsula
Middle Peninsula Landscape

Coastal

Forestal/Silviculture

Agriculture

Dragon Run, King & Queen County
Background

- Dragon Run Steering Committee (DRSC) promotes conservation easements

- Significant focus on conservation easements and land holding

- Difficult economic times

- Localities’ concern over fiscal impacts of conservation easements and land holdings

- DRSC and MPPDC resolutions to study and help promote policy changes
Phase 1 - Project Goals

1. Understand the impact of conservation easements and tax exempt land holdings on local tax revenue

2. Understand the cost of public services in open lands compared to developed lands

3. Understand the process by which easements are valued

4. Identify policy changes to help Commissioners of Revenue improve consistency

5. Maximize county fiscal benefit from composite index
Bundle of Sticks Theory

1. The bundle of sticks represents all rights of fee simple ownership

2. With conservation easements, one stick is removed from the bundle. This represents the rights limited by the easement. This stick is given to an eligible conservation easement holder.
# Rules of the Road

<table>
<thead>
<tr>
<th>Open-Space Land Act 1966</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Bodies</td>
</tr>
<tr>
<td>10.1-1700 – 10.1-1705</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Virginia Conservation Easement Act 1988</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Profits</td>
</tr>
<tr>
<td>10.1-1009 – 10.1-1016</td>
</tr>
</tbody>
</table>
Virginia Conservation Easement Act: § 10.1-1011 Taxation

B. Assessments of the fee interest in land that is subject to a perpetual conservation easement held pursuant to this chapter or the Open-Space Land Act shall reflect the **reduction in the fair market value of the land that results from the inability of the owner of the fee to use such property for uses terminated by the easement.**
§ 10.1-1011 Taxation
Guidance for Non-Land Use Localities

B. …shall reflect the reduction in the fair market value of the land that results from the inability of the owner of the fee to use such property for uses terminated by the easement. To ensure that the owner of the fee is not taxed on the value of the interest of the holder of the easement, the fair market value of such land (i) shall be based only on uses of the land that are permitted under the terms of the easement and (ii) shall not include any value attributable to the uses or potential uses of the land that have been terminated by the easement.
This means.....

Establishing a fair market value for properties with conservation easements in Non Land Use Counties:

1. Value is determined may be determined by a qualified assessor, which is then accepted by the locale as the assessed value.

2. Value is established by the assessor but the Commissioner of Revenue would then have the final word as to the fair market value

**Total value of property may go up, down or stay neutral depending on real estate market dynamics**
**Non Land Use Program**

**Scenario #1: Assessment Value**

1. Ms. Smith owns 100 acres.

   Her land is assessed at **$150,000**

   The assessment value is taxed. Thus, with a tax Levy of $0.57/$100...

   \[
   \left( \frac{150,000}{100} \right) \times 0.57 = 855.00
   \]

   **$855.00** is due

   **Recorded land book Value**

   The Commissioner of Revenue will record **$150,000**

   in the Land Book

**Scenario #2: Conservation Easements**

2. Ms. Smith now wants to put all 100 acres in a conservation easement.

   If a CoR chooses to reduce the FMV by 25% then....

   1. Tax exempt rights with easement will be valued at **$37,500**

   2. The taxable rights, the remaining bundle of sticks, will have a value of **$112,500**

   Mr. Jones's will be taxed based on the land use value of the land. With a tax Levy of $0.57/$100...

   \[
   \left( \frac{112,500}{100} \right) \times 0.57 = 641.25
   \]

   **$641.25** is due

   **Recorded land book Value**

   The Commissioner of Revenue will record **$112,500**

   in the Land Book
# Non Land Use Program

**Scenario #1: Assessment Value**

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   2. The taxable rights, the remaining bundle of sticks, will have a value of $112,500.

---

**Tax Revenue Generated**

The assessment value is taxed. Thus, with a tax levy of $0.57/$100...

\[
\left( \frac{\$150,000}{\$100} \right) \times \$0.57 = \$855.00 \text{ is due}
\]

**Recorded land book Value**

The Commissioner of Revenue will record $150,000 in the Land Book.

---

**Tax Revenue Generated**

Mr. Jones’s will be taxed based on the land use value of the land. With a tax levy of $0.57/$100...

\[
\left( \frac{\$112,500}{\$100} \right) \times \$0.57 = \$641.25 \text{ is due}
\]

**Recorded land book Value**

The Commissioner of Revenue will record $112,500 in the Land Book.
§ 10.1-1011 Taxation
Guidance for Land Use Localities

C. ...in any county, city or town which has provided for land use assessment and taxation of any class of land within its jurisdiction pursuant to § 58.1-3231 or § 58.1-3232, shall be assessed and taxed at the use value for open space, if the land otherwise qualifies for such assessment at the time the easement is dedicated. If an easement is in existence at the time the locality enacts land use assessment, the easement shall qualify for such assessment. Once the land with the easement qualifies for land use assessment, it shall continue to qualify so long as the locality has land use assessment.

Because of the stick, the land eased receives the land use value.
This means.....

In Land Use Counties, the Commissioner of Revenue must determine the use value under the land use program and shall be assessed and taxed as such.

Assessed value dictated by the county’s land use program

**Total value of property may go up, down or stay neutral depending on real estate market dynamics**
Question 3: If a locality has adopted a use value assessment program that does not cover forest or open space uses, would land under such easement that is used for forest or open-space purposes qualify for open-space use assessment?

Answer: if a locality has a use value program that does not cover forest and open-space uses, land under conservation or open-space easement used for forest or open-space still will qualify for the open-space use value assessment. Land encumbered by such a perpetual easement meets the definition requirements in §58.1-3230 being “preserved for...conservation of land or other natural resources...or scenic purposes.” Section 10.1-1011, reflects the General Assembly’s conclusion that this tax treatment is appropriate, because the owners of land that is subject to such open-space or conservation easements permanently have protected open space and thus permanently have given up part of their land’s value.
### Scenario #1: Land Use Value

1. Mr. Jones owns 100 acres.

   - His land is assessed at **$150,000**
   - But, the Land use rate for agriculture land is **$550/acre**
   - Therefore, the land use value of the land is **$55,000**

   The land use value is taxed. Therefore with a tax levy of **$0.57/$100**...

   \[
   \left( \frac{\$55,000}{\$100} \right) \times 0.57 = \$313.50 \text{ is due}
   \]

   The Commissioner of Revenue will record **$150,000** in the Land Book

### Scenario #2: Conservation Easements

2. Mr. Jones now wants to put all 100 acres in a conservation easement.

   - One stick removed from the bundle represents the rights limited by the easement.

   In accordance with VA Tax Code 10.1-1011, Mr. Jones’s land under easement will have a fair market value equal to the land use value of **$55,000**

   Mr. Jones’s will be taxed based on the land use value of the land. With a tax levy of **$0.57/$100**...

   \[
   \left( \frac{\$55,000}{\$100} \right) \times 0.57 = \$313.50 \text{ is due}
   \]

   The Commissioner of Revenue will record **$55,000** in the Land Book
### Land Use Program

#### Scenario #1: Land Use Value

1. Mr. Jones owns 100 acres.

   - His land is assessed at **$150,000**
   - But, the Land use rate for agriculture land is **$550/acre**
   - Therefore, the land use value of the land is **$55,000**

   ![Land Use Value Diagram]

#### Scenario #2: Conservation Easements

2. Mr. Jones now wants to put all 100 acres in a conservation easement.

   - One stick removed from the bundle represents the rights limited by the easement.
   - In accordance with VA Tax Code 10.1-1011, Mr. Jones’s land under easement will have a fair market value equal to the land use value of **$55,000**

   ![Conservation Easement Diagram]

   - Tax exempt rights with easement
   - Taxable rights

   - Mr. Jones’s will be taxed based on the land use value of the land. With a tax levy of **$0.57/$100**...

   \[
   \left( \frac{55,000}{100} \right) \times 0.57 = 313.50 \text{ is due}
   \]

   - The Commissioner of Revenue will record **$150,000** in the Land Book

   - The Commissioner of Revenue will record **$55,000** in the Land Book
PROPERTY ASSESSMENT, TOTAL LAND BOOK VALUE, COMPOSITE INDEX and their CONNECTION
Flow of information:

Commissioner of Revenue’s objective is to maintain a land book and generate a total land book value. This value is ultimately used as a factor in the composite index.

The VaTAX sends the Department of Education a copy of the annual sales ratio study and the Total Land Book Value.

Department of Education will generate the composite index which reflects a county’s ability to pay education cost.
## Richer versus poorer: Local Ability to Pay?

### 2010-2012 Composite Index

<table>
<thead>
<tr>
<th>Div. Num.</th>
<th>Division</th>
<th>TRUE VALUE OF PROPERTY</th>
<th>ADJUSTED GROSS INCOME (Including Nonresident AGI)</th>
<th>ADJUSTED GROSS INCOME (Excluding Nonresident AGI)</th>
<th>TAXABLE RETAIL SALES</th>
<th>MARCH 31, 2000 ADM</th>
<th>TOTAL POPULATION</th>
<th>2010-2012 Composite Index Calculated Including Nonresident AGI</th>
<th>2010-2012 Composite Index Calculated Excluding Nonresident AGI</th>
<th>Final 2010-2012 Composite Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>ACCOMACK</td>
<td>$8,336,007.584</td>
<td>$600,677.262</td>
<td>N/A</td>
<td>$265,974,290</td>
<td>4,971</td>
<td>39,000</td>
<td>.3753</td>
<td>N/A</td>
<td>.3753</td>
</tr>
<tr>
<td>002</td>
<td>ALGEMARE</td>
<td>$19,007,534.323</td>
<td>$2,936,915.142</td>
<td>N/A</td>
<td>$1,255,498.142</td>
<td>12,359</td>
<td>92,312</td>
<td>.8672</td>
<td>N/A</td>
<td>.8672</td>
</tr>
<tr>
<td>003</td>
<td>ALLEGHNY</td>
<td>$1,553,547.753</td>
<td>$293,371.575</td>
<td>N/A</td>
<td>$74,014.959</td>
<td>2,875</td>
<td>18,804</td>
<td>2151</td>
<td>N/A</td>
<td>2151</td>
</tr>
<tr>
<td>004</td>
<td>AMELIA</td>
<td>$1,659,954.102</td>
<td>$256,839.945</td>
<td>N/A</td>
<td>$81,358.503</td>
<td>1,849</td>
<td>12,653</td>
<td>3472</td>
<td>N/A</td>
<td>3472</td>
</tr>
<tr>
<td>005</td>
<td>AMHERST</td>
<td>$2,620,381.128</td>
<td>$559,456.811</td>
<td>N/A</td>
<td>$237,385.756</td>
<td>4,586</td>
<td>32,205</td>
<td>2604</td>
<td>N/A</td>
<td>2604</td>
</tr>
</tbody>
</table>

**Composite Index Value**

- 0.0000 - 0.1999
- 0.2000 - 0.2999
- 0.3000 - 0.3999
- 0.4000 - 0.5999
- 0.6000 - 0.7999
- = 0.8000

---

County
City/Town
### Richer versus poorer: Local Ability to Pay?

#### 2010-2012 Composite Index

<table>
<thead>
<tr>
<th>County</th>
<th>Composite Index</th>
<th>Percentage that County is to spend of their education costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Essex</td>
<td>.4071</td>
<td>40.71%</td>
</tr>
<tr>
<td>King William</td>
<td>.2918</td>
<td>29.18%</td>
</tr>
<tr>
<td>King &amp; Queen</td>
<td>.3868</td>
<td>38.68%</td>
</tr>
<tr>
<td>Gloucester</td>
<td>.3456</td>
<td>34.56%</td>
</tr>
<tr>
<td>Mathews</td>
<td>.5337</td>
<td>53.37%</td>
</tr>
<tr>
<td>Middlesex</td>
<td>.6777</td>
<td>67.77%</td>
</tr>
</tbody>
</table>

#### Composite Index Value

- 0.0000 - 0.1999
- 0.2000 - 0.2999
- 0.3000 - 0.3999
- 0.4000 - 0.5999
- 0.6000 - 0.7999
- = 0.8000
- County
- City/Town
What's the problem....

The Commissioners of Revenue may be over reporting the total land book value

Not maximizing localities’ state aid under the Composite Index

Composite Index Factors
• True value of real property (weighted 50%)
• Adjusted gross income (weighted 40%)
• Taxable retail sales (weighted 10%)
Example 1 – Middlesex County (LU)

**Owner**

**Owner Address**
1
DELTAVILLE VA
, 23043

**Total Land Area**
52.318 Acres

*Land Use Value*
$29,200

**Property Address**
11/2 NORTH END RD
DELTAVILLE, VA 23043

**Legal Description(s)**
NORTH END
52.318 AC (LUCA)
D118-455,P457,471,199-757,416-583
D299-406,P14-284,P16-484

**Zoned**
R

**Prior Assessment**
$497,500

**Magisterial District**
PINE TOP

**Deed Bk/Tg**
299 / 406

**Remarks**

---

**Assessment Values (Map#: 408C)**

- No Building: 0
- Land Value: $1,133,300
- Other Improvements: 0
- Total Value: $1,133,300

---

**Acreage Description (Map#: 408C)**

<table>
<thead>
<tr>
<th>Size In Acres</th>
<th>Description</th>
<th>Lump Sum or Per Acre</th>
<th>Unit Value</th>
<th>Adj.%</th>
<th>Utility Value</th>
<th>Acreage Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.00</td>
<td>Homesite</td>
<td>Lump Sum</td>
<td>800,000</td>
<td>0.00</td>
<td></td>
<td>$800,000</td>
</tr>
<tr>
<td>2.00</td>
<td></td>
<td>Per Acre</td>
<td>100,000</td>
<td>0.00</td>
<td></td>
<td>$200,000</td>
</tr>
<tr>
<td>2.96</td>
<td></td>
<td>Per Acre</td>
<td>9,000</td>
<td>0.00</td>
<td></td>
<td>$26,640</td>
</tr>
<tr>
<td>46.358</td>
<td></td>
<td>Per Acre</td>
<td>2,300</td>
<td>0.00</td>
<td></td>
<td>$106,623</td>
</tr>
</tbody>
</table>

Total Value: $1,133,263
### Example 2 – Essex County (LU)

<table>
<thead>
<tr>
<th>Property Address</th>
<th>Owner Name/Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 PASSING RD (OFF)</td>
<td>PINE HILL LLC</td>
</tr>
<tr>
<td>Map#: 9 40</td>
<td>C/O TOM DESHAZO</td>
</tr>
<tr>
<td>Acct#: 665-1</td>
<td>94 HOLLYWOOD FARM RD</td>
</tr>
<tr>
<td></td>
<td>FREDERICKSBURG VA 22405</td>
</tr>
<tr>
<td>Legal Description: CEDAR GROVE (PART)</td>
<td></td>
</tr>
<tr>
<td>Occupancy: VACANT</td>
<td>Inst#: 07 0 1209 00</td>
</tr>
<tr>
<td>Dwelling Type: SNGL FAM RES - SUBURBAN</td>
<td>Plat Bk/Pg: 24/65</td>
</tr>
<tr>
<td>Year Assessed: 2008</td>
<td>Acreage: 19.330</td>
</tr>
<tr>
<td>Zoning: AGRICULTURAL</td>
<td>Year Built: 0</td>
</tr>
<tr>
<td>District: 01 OCCUPACIA</td>
<td>Year Rmd:</td>
</tr>
<tr>
<td>MH/Type:</td>
<td>Year Eff:</td>
</tr>
<tr>
<td>Condition:</td>
<td>On Site Die: 11/21/2006</td>
</tr>
<tr>
<td></td>
<td>Review Date: 10/10/2007</td>
</tr>
<tr>
<td></td>
<td>Land Use: 0</td>
</tr>
<tr>
<td></td>
<td>Tot. Mineral:</td>
</tr>
<tr>
<td></td>
<td>Total Land: 9700</td>
</tr>
<tr>
<td></td>
<td>Total Imp.:</td>
</tr>
<tr>
<td></td>
<td>Total Value: $9,700</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Improvement Description</th>
<th>Exterior</th>
<th>Interior</th>
<th>Site</th>
<th>topo-slope</th>
</tr>
</thead>
<tbody>
<tr>
<td>A WOOD/OFFRD</td>
<td>19.330</td>
<td></td>
<td>2400.00</td>
<td>36727-</td>
</tr>
<tr>
<td>Total Land Value</td>
<td>19.330</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Land Valuation          |----------|----------|------------|------------|
| Math Cls Desc Grd Size | Depth Rate | Value | value |
| A WOOD/OFFRD            | 19.330   | 2400.00  | 36727-      | 9665 |
| Total Land Value        | 19.330   |          |            | 9700 |

| Comments                |----------|----------|------------|------------|
| 2007:PR SCHREPP G & MARTIN G FOGG (EMS 07-1159) | | | | |
| 2008:19.33 AC CHANGE (PS 24-65) | | | | |
| 2009:CONSERVATION EASEMENT (ON 08-1416) | | | | |
| 2009:RECON IMPR -28% (CONSERVATION EASEMENT) | | | | |
| 2009:LAND USES | | | | |
| 2010:REMOVED FROM LAND USES (CONSERVATION EASEMENT) | | | | |
| Total Property Value    | 9700     |          |            | 9700 |

<table>
<thead>
<tr>
<th>Sec Type Str Description Area</th>
<th>Cur. Val.</th>
<th>Prev. Val.</th>
<th>% Inc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>9700</td>
<td>11000</td>
<td></td>
</tr>
<tr>
<td>Improvements</td>
<td>9700</td>
<td>11000</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>9700</td>
<td>11000</td>
<td></td>
</tr>
<tr>
<td>Average Price Per Acre</td>
<td>2400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sale Date/Amount</td>
<td>5/23/2007</td>
<td>36000</td>
<td></td>
</tr>
</tbody>
</table>
### Example 2 – *Essex County (LU)*

<table>
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<th>Owner Name/Address</th>
</tr>
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<tr>
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<td>C/O TOM DESHAZO</td>
</tr>
<tr>
<td>Acct#: 665-1</td>
<td>94 HOLLYWOOD FARM RD</td>
</tr>
<tr>
<td>Legal Description:</td>
<td>FREDERICKSBURG VA 22405</td>
</tr>
<tr>
<td><strong>Cedar Grove (Part)</strong></td>
<td></td>
</tr>
</tbody>
</table>

- **Occupancy:** VACANT
- **Dwelling Type:** 
- **Use/Class:** SNGL FAM RES - SUBURBAN
- **Year Assessed:** 2008
- **Inst#:** 07 0 1209 00
- **Plat Bk/Pg:** 24/65
- **Acreage:** 19.330
- **Land Use:** 0

<table>
<thead>
<tr>
<th>Math Cls</th>
<th>Desc</th>
<th>Grd</th>
<th>Size</th>
<th>Depth</th>
<th>Rate</th>
<th>FV/Pct</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>WOOD/OFFRD</td>
<td>E</td>
<td>19.330</td>
<td>2400.00</td>
<td>36727-</td>
<td>9665</td>
<td></td>
</tr>
</tbody>
</table>

**Total Land Value:** 19.330

**Land Use:**
- **2007:** FR ROBERT G & HARILYN G FOOG (DBS 01-1209)
- **2008:** 19.33 AC CHANGE (PB 24-65)
- **2008:** CONSERVATION EASEMSNET (DE 08-1418)
- **2009:** ECON DEPR -25% (CONSERVATION EASEMENT)
- **2009:** LAND USE
- **2010:** ECON DEPR -36,727 (CONSERVATION EASEMENT)
- **2010:** REMOVED FROM LAND USE (CONSERVATION EASEMENT)

**Total Property Value:** 9700
Phase I: Findings
### Regional Summary

<table>
<thead>
<tr>
<th></th>
<th>Acres under Conservation Easements</th>
<th>Acres held by Tax-exempt Conservation Entities</th>
<th>Acres Conserved Total</th>
<th>Tax Revenue Loss due to Conservation Easements</th>
<th>Tax Revenue Loss due to Tax-exempt Conservation Land Holdings</th>
<th>Total Tax Revenue Loss</th>
<th>Percentage of the County's Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Middlesex</td>
<td>4,291</td>
<td>521</td>
<td>4,812</td>
<td>$37,778</td>
<td>$5,428</td>
<td>$43,206</td>
<td>.18%</td>
</tr>
<tr>
<td>Gloucester</td>
<td>1,010.02</td>
<td>3,114.95</td>
<td>4,124.97</td>
<td>$32,406</td>
<td>$16,779</td>
<td>$49,185</td>
<td>.0005%</td>
</tr>
<tr>
<td>Essex</td>
<td>12,343.81</td>
<td>1,170.18</td>
<td>13,514</td>
<td>$115,288</td>
<td>$14,790</td>
<td>$130,078</td>
<td>.44%</td>
</tr>
<tr>
<td>King William</td>
<td>6,729.3</td>
<td>2,630.09</td>
<td>9,359.39</td>
<td>$59,893</td>
<td>$53,500</td>
<td>$113,393</td>
<td>.54%</td>
</tr>
<tr>
<td>King and Queen</td>
<td>14,156.45</td>
<td>12,971.25</td>
<td>27,127.70</td>
<td>$14,953</td>
<td>$64,007</td>
<td>$78,960</td>
<td>.39%</td>
</tr>
<tr>
<td>Mathews</td>
<td>341</td>
<td>257.97</td>
<td>598.97</td>
<td>$1,107</td>
<td>$1,836</td>
<td>$2,942</td>
<td>.01%</td>
</tr>
<tr>
<td>Regional Total</td>
<td>38,872</td>
<td>20,665</td>
<td>59,537</td>
<td>$262,974</td>
<td>$156,340</td>
<td>$419,313</td>
<td>-</td>
</tr>
</tbody>
</table>
Capturing Conservation Easements: additional fiscal benefits

<table>
<thead>
<tr>
<th></th>
<th>Additional Devaluation due to easements</th>
<th>VaTax Sales Ratio Study</th>
<th>True Value of Property over reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>Middlesex</td>
<td>$10,793,682</td>
<td>79.53%</td>
<td>$13,571,837</td>
</tr>
<tr>
<td>Gloucester</td>
<td>$5,587,222</td>
<td>85.11%</td>
<td>$6,564,707</td>
</tr>
<tr>
<td>Essex</td>
<td>$18,594,806</td>
<td>95.23%</td>
<td>$19,526,206</td>
</tr>
<tr>
<td>King and Queen</td>
<td>$3,115,224</td>
<td>70.00%</td>
<td>$4,450,320</td>
</tr>
<tr>
<td>King William</td>
<td>$7,394,152</td>
<td>89.89%</td>
<td>$8,225,778</td>
</tr>
<tr>
<td>Mathews</td>
<td>$197,600</td>
<td>62.56%</td>
<td>$315,857</td>
</tr>
</tbody>
</table>

*Virginia Department of Taxation Sales Ratio Study – Determines the relationship between the assessed value of real estate and what properties have actually sold for during the past year.*
Phase 1- Identified Problems

- 10.1 (Conservation) vs 58.1 (Taxation)
- No standard administrative mechanism to “capture” the recordation of conservation easements
- The Commissioners of Revenue are provided limited or no guidance on valuing easements or reporting for the purposes of maximizing composite index aid
- Different approaches to valuing easements depending on the locality
- Some data does not transfer between reassessments
- Not maximizing composite index return for state aid for schools
Phase 1 -

Key Findings

- Conservation easement impacts are a very small percentage of a county’s budget – Less than 0.5%

- Easements lower land value and thereby should help increase state aid from the composite index
Phase I – Outcomes

- Changing assessment process (land use counties especially) to capture additional state aid through composite index
- Updated lists of conservation easements for reassessments
- Changing internal process to stay abreast of conservation easements
- Applying a generally more consistent approach to assessing eased lands
Phase II: Land Use Impacts
Is there a disconnect between what our planning tools encourage and what our elected officials value currently and what our conservation community is accomplishing?
Zoning Incompatible/Compatible with Conservation and Currently Protected Areas within the Middle Peninsula

Legend:
- Protected Areas (ie. Managed land and lands with Conservation easements)
- Zoning Incompatible with Conservation
- Zoning Compatible with Conservation

This map was funded in whole by the Virginia Coastal Zone Management Program at the Department of Environmental Quality through Grant # NA10NOS4190205 Task 97.01 of the U.S. Department of Commerce, National Oceanic and Atmospheric Administration, under the Coastal Zone Management Act of 1972, as amended. The views expressed are those of the author(s) and do not necessarily reflect the views of the U.S. Department of Commerce, NOAA, or any of its subagencies.
E. No conservation easement shall be valid and enforceable unless the limitations or obligations created thereby conform in all respects to the comprehensive plan at the time the easement is granted for the area in which the real property is located.

PROBLEM: No formal approval or enforcement process
Enhancing accountability of Conservation Easements

- Stakeholder engagement
- Development of MOU
- Policy Recommendations
- Administrative Recommendations
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