

**REPORT OF THE DEPARTMENT OF CONSERVATION AND  
RECREATION**

**Calendar Year 2011 Land Preservation  
Tax Credit Conservation Value Summary**

**TO THE GOVERNOR AND  
THE CHAIRMEN OF THE SENATE FINANCE  
COMMITTEE, THE HOUSE APPROPRIATIONS COMMITTEE  
AND THE HOUSE COMMITTEE ON FINANCE**



**COMMONWEALTH OF VIRGINIA  
RICHMOND  
January 2013**

Douglas W. Domenech  
Secretary of Natural Resources



David A. Johnson  
Director

**COMMONWEALTH of VIRGINIA**  
**DEPARTMENT OF CONSERVATION AND RECREATION**

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January 23, 2013

The Honorable Robert F. McDonnell, Governor of Virginia  
The Honorable Walter A. Stosch, Chairman, Senate Finance Committee  
The Honorable Lacey E. Putney, Chairman of the House Committee on Appropriations  
The Honorable Harry R. Purkey, Chairman, House Committee on Finance

Dear Governor McDonnell, Senator Stosch, Delegate Putney, and Delegate Purkey:

We are pleased to provide you with this report prepared in accordance with § 58.1-512.C.2. of the Code of Virginia (Virginia's Land Conservation Incentives Act). This Act requires the Department of Conservation and Recreation (DCR) to compile an annual report on qualified tax credit donations of less-than-fee interests in land accepted by any qualified public or private conservation agency or organization. This report focuses on those donations made between January 1, 2011 and December 31, 2011, for which a taxpayer requested a Land Preservation Tax Credit (LPTC) within the \$108,424,000 million cap for tax year 2011 established pursuant to Virginia Code § 58.1-512.D.4.a.

The Virginia Land Preservation Tax Credit (LPTC) Program remains a key factor behind the land conservation successes the Commonwealth has realized to date. The transferability of the LPTC has proven to be a valuable incentive to persons voluntarily protecting working farms and forests, recreational lands, scenic viewsheds, historic sites, and natural areas. A two percent fee on the transfer of tax credits now provides much needed support to land trusts and other conservation agencies and organizations for their ongoing responsibilities for the hundreds of thousands of acres of conserved lands they steward.

DCR's review of Land Preservation Tax Credits is both responsive and timely and serves as an important oversight tool for the Commonwealth to ensure that the lands protected, for


The Honorable Robert F. McDonnell, Governor of Virginia  
Members of the Virginia General Assembly  
January 23, 2013  
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which a tax credit of \$1 million or more is sought, have significant conservation value and that the natural and historical resources they contain will be adequately protected into the future.

DCR's review of tax credit applications utilizes conservation review criteria adopted by the Virginia Land Conservation Foundation (VLCF). This review ensures that the conservation easements will require, where applicable: a forest management plan, development and implementation of an agricultural conservation plan, visual public access to scenic resources, establishment of riparian buffer areas to protect water quality, protection of resources listed on the Virginia Landmarks Register or the National Register of Historic Places from demolition and alteration, and that known natural heritage resources are also protected. Additionally, DCR's review has helped to ensure that the voluntary easements meet VLCF criteria aimed at safeguarding long-term conservation values of the property, prohibiting intentional harm to the conservation values of the property, and insuring that the conservation value of the property will not be adversely affected by future development. Such revisions to the easements significantly improved the conservation quality of the donations made under Virginia's tax credit program.

We trust that this report fulfills the required statutory obligations and demonstrates the importance of the Land Preservation Tax Credit Program.

Respectfully submitted,



David A. Johnson

Attachment

cc: Virginia Land Conservation Foundation Board of Trustees  
The Honorable Douglas W. Domenech, Secretary of Natural Resources  
Daniel Timberlake, Director, Department of Planning and Budget  
Craig M. Burns, Commissioner, Department of Taxation  
Clyde Cristman, Legislative Analyst, Senate Finance Committee  
Paul Van Lenten, Jr., Legislative Fiscal Analyst, House Appropriations Committee

## PREFACE

This report has been prepared in accordance with and fulfills the requirements of:

§ 58.1-512.C.2. of the Code of Virginia (Virginia's Land Conservation Incentives Act), which requires the Department of Conservation and Recreation (DCR) to compile an annual report on qualified tax credit donations of less-than-fee interests accepted by any public or private conservation agency. This report covers those donations for which taxpayers claimed Land Preservation Tax Credits within the 2011 cap of \$108,424,000 established by Virginia Code § 58.1-512.D.4.a.

The following pages provide a status report on those donations for which taxpayers claimed 2011 Land Preservation Tax Credits beginning on January 1, 2011.

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## EXECUTIVE SUMMARY

The Virginia Land Preservation Tax Credit (LPTC) Program has proven to be a valuable incentive for landowners interested in voluntarily conserving their property through perpetual conservation easements or fee-simple donations. The transferability feature of the tax credits is especially valuable to persons with little or no state income tax liability. Responsibilities for oversight of the LPTC program are shared by the Virginia Department of Taxation (TAX) and the Virginia Department of Conservation and Recreation (DCR).

Virginia's Land Preservation Tax Credit Program began in January 2000 and continues to advance the preservation of important lands across the Commonwealth. TAX's records indicate that in the first twelve years of the program, land owners permanently protected 591,612 acres across the Commonwealth through 2,774 land donations. The appraised value of this conserved acreage is about \$3.4 billion, with land owners receiving \$1.26 billion in tax credits.

DCR's review of LPTCs, which began in January of 2007, serves as an important tool for the Commonwealth to ensure that the lands protected for which a tax credit is issued of \$1 million or more have worthy conservation values and that the natural and historical resources they contain are adequately protected in perpetuity. The tax credit report contained herein summarizes the donations for which taxpayers claimed 2011 Land Preservation Tax Credits, within the \$108,424,000 LPTC cap established by § 58.1-512.D.4.a. of the Code of Virginia. Based on information provided to DCR from TAX and the applicants, in 2011, there were 367 applications that were granted tax credits protecting 75,024 total acres. Clearly the LPTC provides a crucial incentive to further Virginia's land conservation goals.

In 2011, for the first time in the history of the LPTC program, the annual tax-credit cap was not met by the end of the calendar year. As allowed by statute, TAX continued to apply applications for land donations recorded in 2011 or earlier to the 2011 balance. The 2011 cap of \$108.4 million was finally met on May 1, 2012. Once the 2011 cap was met, all approved applications for tax credits were then applied to the 2012 cap (\$111.1 million).

For the 2011 LPTC, taxpayers in 85 localities claimed a tax credit. The largest number of individual donations occurred in Albemarle County with 27 properties (about 7 percent of all donations). The greatest total acreage preserved occurred in Halifax County with 3,784 acres or 5 percent of the total acres preserved in the 2011 LPTC program. King William County land owners requested the largest amount of total tax credit dollars at \$9.29 million or almost 9 percent of the total LPTCs requested.

Of the eight conservation purposes that a landowner can claim to be eligible for a LPTC, approximately 80 percent of the total acreage preserved in the LPTC program or 59,938 acres

were claimed to be in the Scenic Open Space category. Applicants may claim more than one conservation purpose and many in fact do, however it is not necessary in order to request or qualify for the LPTC Program. The other prominent categories that were claimed were: Forestal Use (41,649 acres) 56 percent of the total acreage, Watershed Preservation (36,627 acres) 49 percent, and Agricultural Use (33,102 acres) 44 percent. The remaining purposes claimed in order of rank were: Natural Habitat and Biological Diversity at 27,463 acres or 37 percent of the total acreage; Lands Designated by the Federal, State, or Local Government at 14,754 acres or 20 percent; Historic Preservation at 4,514 acres or 6 percent; and Natural Resource Based Outdoor Education and Recreation at 1,718 acres or 2 percent.

As reported by land owners in their LPTC application packages to TAX, under the 2011 cap approximately 27,594 acres of active agricultural land and approximately 22,520 acres of active forestal land was conserved. Within the LPTC application, land owners are also asked to report on the total length of riparian buffers with a minimum width of 35 feet required in their donated easements or gifts of land. The applications for 2011 indicated a total length of 820,742 feet of forested buffers and 273,142 feet of no-plow buffers along rivers, streams, wetlands, ponds, springs, and shorelines. The two different categories of buffers are differentiated by the types of activities that are restricted or allowed within the conservation easement or deed of gift. Activities such as mowing or timber harvesting are restricted in forested buffers, but are allowed within no-plow buffers to maintain non-woody vegetation such as pasture or grasslands.

In 2011, the Virginia Land Conservation Foundation (VLCF) for the first time distributed dedicated funding to land conservation agencies and organizations for their stewardship efforts. Per authority granted in Chapters 229 and 248 of the 2010 Virginia Acts of Assembly, the VLCF distributed a total of \$118,762 in stewardship funds to 59 land trusts, conservation organizations and agencies to support their ongoing monitoring and enforcement of donated lands. The dedicated funding is generated from a two percent fee imposed on the sale of LPTCs.

In addition to the responsibility to prepare an annual LPTC report, DCR is also charged with conducting reviews of the Conservation Value of LPTC requests of \$1 million or more (based on a 40% credit for a donation valued at \$2.5 million or greater) and with verifying the conservation value of these donations in advance of TAX issuing a land preservation tax credit. DCR's review is carried out in accordance with criteria adopted by the VLCF for this purpose.

In 2011, DCR reviewed and commented on the conservation value associated with 28 LPTC applications that were over the \$1 million review threshold. Of the 28 reviews, 11 final applications were filed with TAX requesting more than \$19 million in LPTC for 2,784 acres. In addition, another four DCR-approved applications from the previous year were applied to the 2011 LPTC because they had filed with TAX after the 2010 annual cap of \$106.8 million was met on July 21, 2010. Two applications that were reviewed by DCR in 2009 also applied for tax

credits in 2011. Those 17 DCR-verified donations represented 4.6 percent of total applications, 7.5 percent of the LPTC acres preserved, and 23.5 percent of the total LPTC dollars claimed in 2011. The 17 remaining potential donations reviewed in 2011 that did not complete the LPTC process by filing for a credit with TAX may have been delayed for any number of reasons, including timing issues, fluctuations in the real estate market, or difficulties with bank subordinations, but all successfully completed DCR's pre-file review.

DCR's oversight continued to provide benefits to the Commonwealth's efforts to ensure the conservation value of properties applying for the LPTC. DCR's review process resolved a number of issues with applications that would have negatively affected the donation's conservation value if the applicants had recorded their deeds as originally submitted during DCR's pre-filing review. In addition, DCR's review helped to ensure that persons eligible for \$1 million or more in state land preservation tax credits also addressed water quality and forest stewardship protections associated with their conserved lands. Although state law allows DCR 90 days to complete its review, DCR took only 43 days on average to review a pre-filing application (including a site visit) and less than two weeks to verify the conservation value of final applications.



# LAND PRESERVATION TAX CREDIT OVERVIEW FOR CY2011

## **Land Conservation Tax Credit Program Overview**

Virginia's land preservation tax credit (LPTC) program is considered to be one of the most effective conservation tools available in the Commonwealth. As of May 1, 2012, the Virginia Department of Taxation's (TAX) records indicated that 591,612 acres of land, appraised at almost \$3.4 billion, had been protected through 2,774 donations representing \$1.26 billion in tax credits. Since its inception in January 1, 2000, Virginia's tax credit program continues to leverage significant private investment to attain noteworthy land conservation levels every year. This extensive level of tax credits, as well as the number of land donations and acres conserved, demonstrates great public interest and participation in this valued tax credit program.

Fourteen other states currently provide income tax credits for donations of conservation easements (Arkansas, California, Colorado, Connecticut, Delaware, Georgia, Iowa, Maryland, Massachusetts, Mississippi, New York, North Carolina, New Mexico, and South Carolina). Four of those states also provide for transfer of those credits (Colorado, Georgia, New Mexico, South Carolina), but Virginia's tax-credit program is by far the largest in dollar value of property conserved. In Virginia, this is a program that has enormous land conservation benefits.

As a result of legislative amendments enacted in 2006, effective January 1, 2007, the LPTC program was capped at \$100 million per year, with donations in excess of the annual cap to be rolled over to subsequent years. The amount of the tax credit cap is adjusted annually to the Consumer Price Index, increasing in 2008 to \$102.3 million, in 2009 to \$106.6 million, in 2010 to \$106.8 million, and in 2011 the program was capped at \$108.4 million. Additionally, the amount of value that can be registered for any conservation easement was limited to 40 percent of the fair market value of the qualified donation - reduced from the previously allowed 50 percent. These compromises represented a diminution in the state's peak annual tax credit expenditures, which reached \$155.9 million in tax year 2005 and \$247.8 million in 2006, but still allow for an exemplary program that the state can budget for into the future.

Additional LPTC reporting requirements were enacted in 2010 and 2011. DCR is required to provide: (i) an estimate of the number of acres of land currently being used for production agriculture and forestry that have been protected by qualified donations of conservation easements; (ii) information, when available, on land being used for production agriculture and forestry that have onsite best management practices designed to reduce the amount of nutrients and sediment entering public waters; and (iii) information, when available, on riparian buffers required by qualified deed restrictions. Accordingly, this information is now requested of all LPTC applicants and is included in this annual report.

## **Benefits of the Land Preservation Tax Credit Review**

The VLCF Board adopted the LPTC Conservation Value Review Criteria in November 2006, and amended them on August 7, 2008 and March 27, 2009. DCR follows these criteria to verify that sites in the LPTC program seeking over \$1 million in tax credits have Conservation Value to the Commonwealth. The Review Criteria encompass three factors, which taken together make up the Conservation Value of the donated land. The three factors are (i) Conservation Purpose, (ii) Public Benefit, and (iii) Water Quality and Forest Management. The Review Criteria are based on IRS Code § 170(h) and those set out in § 58.1-512 of the Code of Virginia, and contain specific requirements that reflect state policy.

The first factor of the criteria is Conservation Purpose. DCR looks at the land being conserved and the legal documents submitted to verify the purpose for which it is being conserved; i.e., what conservation purposes are being protected by the conservation easement that will be of value to the Commonwealth. Applicants only need to satisfy one of the eight potential Conservation Purposes; however, many select more than one to reflect the multiple attributes of their donated land. The eight Conservation Purposes are:

1. Agricultural Use;
2. Forestal Use;
3. Natural Habitat and Biological Diversity;
4. Historic Preservation;
5. Natural-Resource Based Outdoor Recreation or Education;
6. Watershed Preservation;
7. Preservation of Scenic Open Space; and
8. Conservation and Open Space Lands Designated by Local Governments.

There are several options for meeting each Conservation Purpose and designated safe harbors are provided to satisfy each purpose. If a donation meets a safe harbor then the donation fulfills the specific Conservation Purpose. For example, within the Conservation Purpose of Agricultural Use, land that a locality has designated as being subject to use value taxation is deemed to have a valid Agricultural Use Conservation Purpose. Within the Conservation Purpose of Historical Preservation, a battlefield individually listed in the Virginia Landmarks Register or the National Register of Historic Places is also deemed to have a valid Historic Preservation Conservation Purpose.

Conversely, some land uses may be specifically ruled out of certain Conservation Purposes. For example, public recreation lands where development covers more than 15 percent of the site, such as with amusement parks or private beaches, will not meet the Conservation Purpose of Natural-Resource Based Outdoor Recreation or Education.

The second factor of the criteria, Public Benefit, ensures that safeguards exist in the proposed deed to protect the conservation values of the donated land in perpetuity, prohibit intentional destruction or significant alteration of the conservation values of the protected property, and ensure that the conservation value of the property will not be adversely affected by future division or development. The deed of easement must contain the following restrictions:

1. Limits on the number of permitted subdivisions of property;
2. Limits on permitted new buildings and structures;
3. Restrictions on location of new buildings and structures;
4. Restrictions on location of new roads or access ways; and
5. Limits on alterations, demolition, or ground-disturbing activity that may impact cultural or historic resources and natural heritage resources.

The final factor of the Conservation Value Review Criteria is Water Quality and Forest Management. This factor focuses on protection of water quality and the stewardship of agricultural and forest lands. Concerning the protection of water quality, if the property contains wetlands, frontage on a perennial stream or river, lakes, or tidal waters, then the deed must provide for a 35-foot riparian buffer that prevents certain activities determined to be harmful to water quality. In addition, if the property contains lands in agricultural use, then the deed must provide for the implementation of a written conservation plan that stipulates the use of best management practices. Additionally, if the property contains 20 acres or more of forest lands, the deed must require that a written forest management plan or Virginia Forest Stewardship Plan be in place prior to the commencement of timber harvesting or other significant forest management activities. This plan is to be developed by or in consultation with the Virginia Department of Forestry or be consistent with Forest Best Management Practices.

### **DCR's Review of the Conservation Value of Land Preservation Tax Credits of \$1 Million or More**

DCR is responsible for conducting reviews of the Conservation Value for LPTC requests of \$1 million or more (based on 40 percent of the fair market value of a land donation valued at \$2.5 million or greater) and for verifying the conservation value of these donations in advance of TAX issuing a land preservation tax credit. This review is performed in accordance with Conservation Value Review Criteria adopted by the VLCF for this purpose.

As part of its pre-filing review process, in 2011 DCR reviewed and commented on the conservation value associated with 28 applications. The Agency does this as a service to taxpayers so that any potential issues can be resolved prior to completion of the donation and submission of a final LPTC application. Of the 28 pre-filing reviews, 11 final applications were

filed with TAX in 2011 requesting more than \$19 million in LPTCs for 2,784 acres. Two sites that were reviewed in 2009 applied for tax credits in 2011 requesting almost \$2 million for 470 acres. Another four applications from 2010 that came in after the 2010 annual cap of \$106.8 million was met on July 21, 2010 applied for tax credits in 2011, requesting \$4.5 million in tax credits for 2,363 acres. These 17 LPTC applications filed in 2011 represented 4.6 percent of the total applications, 7.5 percent of the LPTC acres preserved, and 23.5 percent of the total 2011 LPTC requested, in dollar value. The remaining seventeen sites reviewed by DCR in 2011 did not file for tax credits by the end of the year due to a variety of reasons, including difficulties with bank subordinations and issues with land appraisal values. However, as of November 2012 six of those 17 have applied for LPTCs in 2012.

The objective of DCR's review is to ensure a basic level of protection for all of the known conservation values of the property at the time of the donation in accordance with the VLCF Review Criteria. DCR's reviews resulted in considerable modifications to over half of the applications submitted to the Agency. Through the collaborative pre-filing review process DCR and the applicants were able to resolve a number of substantial issues with the applications that could have negatively affected the land donation's conservation value if the donation had been recorded as submitted. Applicants modified their draft deeds following the DCR review process to ensure the appropriate protection of the conservation values of the properties in perpetuity as follows:

- For Forestland, deeds were modified to require a forest management plan;
- For Scenic Open Space, deeds were modified to require public visual access to the scenic resource;
- For Farmland, deeds were modified to require the development and implementation of a farm conservation plan;
- For Water Quality protection, deeds were modified to ensure the placement of appropriate riparian buffer areas;
- For Historic Resources, deeds were modified to ensure the protection of resources listed on the Virginia Landmarks Register or the National Register of Historic Places from demolition and alteration; and
- For Natural Heritage Resources, the deeds were modified to protect known resources documented in state databases.

Additionally, deeds were often refined to specify building envelopes, amount of the site that may be developed, number of future divisions of the property, limitations on paved roads and the placement of utilities, and the establishment and limitations on the disturbance of buffers around perennial streams and other specified water bodies. The reviews also led to other minor changes for clarification and often required the applicant to provide additional documentation of

the conservation purposes they claimed. In several cases, the review required additional language in the deeds of easement to protect prime agricultural soils.

The common factor that ran through every single review conducted by DCR was the obvious pride landowners have in their land and the fulfillment they achieve in ensuring that land will be in good condition for generations to come. Most properties DCR reviewed in 2011 had some form of agricultural activity at the time of donation, whether they were a horse farm in the Tidewater Region or cropland in Loudoun County. In at least one instance, the applicant's stated goal in preserving the ir property and requesting the tax credit was to ease the transition of the next generation of the family into the management of the agricultural operation. In every instance where the land was in agricultural use, the donation of a conservation easement was intended to ensure the opportunity of future generations to farm the land.

In addition to improving the conservation value of the donations, DCR sought to complete its reviews in a timely fashion and worked closely with applicants, their attorneys, and land trusts. The law, Virginia Code § 58.1-512.D.3., allows DCR to take up to 90 days to review an application before taking a final action. On average in 2011, DCR took 43 days to review a pre-filing application and no more than two weeks to verify the conservation value of final applications where the applicant had submitted a pre-filing application.

DCR's review of tax credits that claim \$1 million or more has been both responsive and timely and serves as an important tool for the Commonwealth to ensure that the lands protected for which a Land Preservation Tax Credit is issued are worthy of protection and that the natural and historical resources they contain will be adequately protected in perpetuity.

### **Discussion of CY2011 Land Preservation Tax Credit Program**

The Virginia's Land Conservation Incentives Act, Virginia Code § 58.1-512.C.2., requires DCR to compile an annual report on qualified donations of less-than-fee interests accepted by any public or private conservation agency. The following sections of this report detail those land conservation donations for which a taxpayer has requested a LPTC for a land donation within the 2011 annual cap established by Virginia Code § 58.1-512.D.4.a.

To apply for a LPTC a taxpayer must have successfully recorded a conservation easement or donated land to a qualified conservation organization. The taxpayer must then submit a form LPC-1 to TAX and DCR after completing the land donation. DCR has compiled this report from the information provided to the Agency by taxpayers in form LPC-1 and confirmed this initial data with TAX. This section only summarizes the information submitted as part of the application process and may vary somewhat from the final totals managed by TAX.

Based on the information provided by taxpayers, 367 applications were filed for the \$108.4 million available in tax credits for 2011. Those applications, which represent more than \$274 million in easement value, requested LPTCs for donations totaling 75,025 acres.

Statewide, taxpayers conserved land in 85 localities for which they claimed a LPTC. Table 1 highlights the 29 counties where tax-payers claimed five or more LPTCs in 2011. The largest number of donations per county was in Albemarle County with 27 donations for 3,726 acres total with a total LPTC value of \$8.0 million. Halifax County had the greatest numbers of acres preserved per county, at 3,784 acres. The largest number of credit dollars requested per county was in Fauquier County for \$9.1 million for 3,662 acres in 24 donations. The total of all donations in calendar year 2011 was \$108,424,000 for a total of 75,025 acres. Fifty-six localities each had at least one but no more than four requests for LPTC credits. Where fewer than five requests were made in any locality, the information is aggregated in order to protect tax information confidentiality in accordance with § 58.1-3.A of the Code of Virginia. (We are utilizing the same threshold standard utilized by the Department of Taxation associated with their data.) In the 56 localities the total dollar value of credits requested was approximately \$42.0 million, or 39 percent of the statewide total. The total acreage preserved in those localities was 24,346, more than 32 percent of the statewide total.

Of the total 75,025 acres preserved under the 2011 LPTC program, land owners reported in their LPTC application packages that approximately 27,594 acres were currently being used for production agriculture, of which 24,281 acres (88 percent) are reported to be under onsite operational best management practices designed to protect water quality. Approximately 22,520 acres were reported as being used for active silvicultural land, of which 22,055 acres (98 percent) are reported to be under onsite operational best management practices.

Within the LPTC application, land owners are also asked to report on the total length of riparian buffers with a minimum vegetated width of 35 feet that are required to be maintained in their conservation easement or deed of gift. The applications for 2011 indicated a total length of 820,742 feet of forested buffers and 273,142 feet of no-plow buffers along rivers, streams, wetlands, ponds, springs, and shorelines. The two categories of buffers are differentiated by the types of activities that are restricted or allowed within the easements or deeds. Activities such as mowing or timber harvesting are restricted in forested buffers, but are allowed within no-plow buffers to maintain non-woody vegetation such as pasture or grasslands.

Of the eight conservation purposes (projects may claim multiple purposes), approximately 80 percent of the total acreage preserved in the LPTC program or 59,938 acres were claimed to be in the Scenic Open Space category (Table 2). The other prominent categories that were claimed were: Forestal Use (41,649 acres) 56 percent of the total acreage, Watershed Preservation (36,627 acres) 49 percent, and Agricultural Use (33,102 acres) 44 percent. The

remaining purposes claimed in order of rank were: Natural Habitat and Biological Diversity at 27,463 acres or 37 percent of the total acreage; Lands Designated by the Federal, State, or Local Government at 14,754 acres or 20 percent; Historic Preservation at 4,514 acres or 6 percent; and Natural Resource Based Outdoor Education and Recreation at 1,718 acres or 2 percent.

**Table 1: 2011 Land Preservation Tax Credits by Locality**

	County	Number of Donations	Tax Credits Requested	Percent of Statewide Tax Credits	Acres Preserved	Percent of Statewide Acres Preserved
1.	Accomack	6	\$431,600	0.40%	744.02	0.99%
2.	Albemarle	27	\$8,016,076	7.39%	3,726.39	4.97%
3.	Augusta	10	\$1,777,760	1.64%	1,822.50	2.43%
4.	Bath	7	\$2,037,200	1.88%	2,784.41	3.71%
5.	Bedford	8	\$1,093,400	1.01%	1,222.72	1.63%
6.	Campbell	7	\$584,200	0.54%	1,328.30	1.77%
7.	Clarke	7	\$541,820	0.50%	406.73	0.54%
8.	Dinwiddie	7	\$862,343	0.80%	2,074.16	2.76%
9.	Essex	7	\$1,734,305	1.60%	1,481.58	1.98%
10.	Fauquier	24	\$9,063,760	8.36%	3,661.89	4.88%
11.	Floyd	5	\$752,240	0.69%	775.61	1.03%
12.	Fluvanna	5	\$1,250,860	1.15%	968.91	1.29%
13.	Grayson	5	\$514,528	0.47%	711.65	0.95%
14.	Greene	12	\$1,919,800	1.77%	1,549.88	2.07%
15.	Halifax	7	\$1,678,800	1.55%	3,784.38	5.04%
16.	Highland	7	\$1,725,680	1.59%	2,672.51	3.56%
17.	King William	10	\$9,294,800	8.57%	2,670.85	3.56%
18.	Loudoun	14	\$8,532,400	7.87%	2,137.61	2.85%
19.	Madison	5	\$1,480,000	1.38%	992.31	1.32%
20.	Montgomery	11	\$1,319,160	1.22%	1,915.55	2.55%
21.	Northumberland	5	\$607,800	0.56%	1,028.81	1.37%
22.	Orange	10	\$2,758,008	2.54%	1,812.88	2.42%
23.	Rappahannock	5	\$1,276,800	1.18%	771.06	1.03%
24.	Rockbridge	15	\$2,477,030	2.28%	3,006.88	4.01%
25.	Rockingham	6	\$1,193,200	1.10%	997.38	1.33%
26.	Russell	6	\$412,104	0.38%	1,381.72	1.84%
27.	Smyth	5	\$1,443,400	1.33%	2,485.88	3.31%
28.	Washington	6	\$822,120	0.76%	1,040.24	1.39%
29.	Wythe	6	\$817,056	0.75%	721.85	0.96%

	<b>Subtotal</b>	<b>255</b>	<b>\$66,418,250</b>	<b>61.26%</b>	<b>50,678.66</b>	<b>67.55%</b>
	Other*	56	\$42,005,750	38.74%	24,346.09	32.45%
	<b>Total</b>	<b>367</b>	<b>\$108,424,000</b>	<b>100%</b>	<b>75,024.75</b>	<b>100%</b>
<p>* Note: Localities containing at least one but no more than four donations: The Counties of Allegheny, Amelia, Amherst, Appomattox, Arlington, Bland, Botetourt, Brunswick, Buckingham, Caroline, Carroll, Charles City, Charlotte, Chesterfield, Craig, Culpeper, Cumberland, Fairfax, Franklin, Frederick, Giles, Goochland, Greensville, Hanover, Henry, Isle of Wight, James City, King and Queen, King George, Lancaster, Louisa, Lunenburg, Middlesex, Nelson, Northampton, Nottoway, Page, Patrick, Pittsylvania, Powhatan, Prince Edward, Prince George, Prince William, Pulaski, Richmond, Roanoke, Shenandoah, Spotsylvania, Sussex, Warren, and Westmoreland, and the Cities of Alexandria, Hampton, Lynchburg, Staunton and Virginia Beach.</p>						



**Table 2: 2011 LPTC Acreages of Land Preserved by Conservation Value**

	Locality	Agricultural Use	Forestral Use	Natural Habitat and Biological Diversity	Historic Preservation	Natural-Resource Based Outdoor Education & Recreation	Watershed Preservation	Preservation of Scenic Open Space	Conservation of Open Space Lands Designated by Fed., State or Local Gov't
1.	Accomack County	326.92	358.90	331.00	207.00	0.00	278.00	207.00	0.00
2.	Albemarle County	1,228.48	1,528.48	602.57	589.26	43.86	1,297.98	3,192.48	1,335.22
3.	Alexandria City	0.00	0.00	1.37	0.00	0.00	1.37	1.37	1.37
4.	Alleghany County	0.00	0.00	0.00	0.00	0.00	0.00	143.89	0.00
5.	Amelia County	1,061.64	880.47	0.00	0.00	0.00	861.64	1,080.47	861.64
6.	Amherst County	60.00	797.72	79.72	60.00	0.00	79.72	857.72	0.00
7.	Appomattox County	648.00	144.00	195.81	0.00	0.00	195.81	595.52	0.00
8.	Arlington County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.36
9.	Augusta County	1,584.93	208.00	325.52	0.00	0.00	886.50	1,709.47	0.00
10.	Bath County	545.00	2,228.66	1,483.52	0.00	0.00	1,839.32	2,461.32	0.00
11.	Bedford County	375.00	295.45	241.07	131.72	0.00	252.19	603.39	544.88
12.	Bland County	104.00	417.00	521.00	0.00	0.00	521.00	521.00	0.00
13.	Botetourt County	42.00	64.00	0.00	0.00	106.90	0.00	106.90	0.00
14.	Brunswick County	85.00	487.76	427.00	0.00	0.00	0.00	145.76	572.76
15.	Buckingham County	432.00	174.00	0.00	0.00	0.00	714.69	714.69	0.00
16.	Campbell County	497.67	814.00	258.00	0.00	0.00	966.36	1,324.36	0.00
17.	Caroline County	81.00	33.00	0.00	0.00	0.00	0.00	119.00	0.00
18.	Carroll County	35.00	88.00	90.00	0.00	0.00	90.00	0.00	0.00
19.	Charles City County	500.90	400.90	699.56	0.00	0.00	100.90	800.46	0.00
20.	Charlotte County	120.00	634.00	754.88	0.00	0.00	754.88	754.88	0.00
21.	Chesterfield County	51.00	467.00	89.00	0.00	439.00	528.00	439.00	0.00
22.	Clarke County	323.92	187.92	131.92	75.23	0.00	35.69	406.68	35.69
23.	Craig County	22.00	100.00	0.00	0.00	0.00	122.22	122.22	0.00
24.	Culpeper County	279.00	204.00	118.00	0.00	0.00	118.00	495.00	0.00
25.	Cumberland County	100.00	767.09	455.26	0.00	0.00	455.00	530.00	557.36
26.	Dinwiddie County	377.43	1,864.43	744.55	117.00	0.00	1,018.55	1,840.23	836.55
27.	Essex County	932.00	425.69	353.69	0.00	0.00	383.69	1,184.29	571.69

28.	Fairfax County	8.00	8.00	.087	9.87	19.92	5.00	14.87	0.87
29.	Fauquier County	2,078.67	1,016.42	304.00	883.80	0.00	1,354.47	3,626.17	2,598.74
30.	Floyd County	708.15	310.34	0.00	0.00	0.00	0.00	360.54	0.00
31.	Fluvanna County	302.00	638.19	287.39	0.00	0.00	288.39	957.39	0.00
32.	Franklin County	321.00	1,486.51	1,492.93	0.00	0.00	711.69	1,492.93	0.00
33.	Frederick County	211.25	89.75	30.00	0.00	0.00	89.75	89.75	0.00
34.	Giles County	130.00	420.00	0.00	0.00	0.00	0.00	304.94	0.00
35.	Goochland County	23.00	399.00	0.00	0.00	0.00	11.80	146.00	0.00
36.	Grayson County	267.00	415.00	0.00	0.00	0.00	236.13	201.00	0.00
37.	Greene County	607.45	900.33	715.39	270.04	161.56	866.39	862.46	1,230.09
38.	Greensville County	374.57	374.57	0.00	0.00	0.00	374.57	374.57	374.57
39.	Halifax County	663.00	3,110.26	3,149.43	0.00	0.00	3,395.76	3,551.76	0.00
40.	Hampton City	0.00	0.00	43.66	0.00	0.00	43.66	43.66	0.00
41.	Hanover County	50.00	120.00	0.00	5.00	0.00	83.80	187.80	0.00
42.	Henry County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.60
43.	Highland County	1,349.00	1,045.38	1,653.30	0.00	0.00	1,653.30	2,007.30	0.00
44.	Isle of Wight County	60.00	157.00	217.00	0.00	0.00	217.00	217.00	0.00
45.	James City County	43.84	43.84	0.00	0.00	43.84	43.84	43.84	43.84
46.	King and Queen Co.	261.50	372.50	261.50	0.00	0.00	372.50	261.50	0.00
47.	King George County	135.00	212.00	0.00	0.00	0.00	46.59	303.00	0.00
48.	King William County	925.05	1,710.50	2,168.55	0.00	0.00	2,667.60	2,168.55	0.00
49.	Lancaster	444.34	312.00	0.00	6.30	0.00	771.08	771.08	0.00
50.	Loudoun County	2,153.83	1,530.00	134.00	898.22	0.00	882.47	718.86	1,827.68
51.	Louisa County	508.00	690.00	0.00	464.80	0.00	464.80	1,205.75	0.00
52.	Lunenburg County	733.67	733.67	0.00	0.00	0.00	458.67	1,012.67	0.00
53.	Lynchburg City	2.25	50.37	50.37	50.37	57.21	50.37	50.37	50.37
54.	Madison County	687.00	473.00	32.00	0.00	0.00	32.00	984.00	0.00
55.	Middlesex County	100.00	54.00	0.00	0.00	0.00	27.00	178.00	0.00
56.	Montgomery County	546.95	1,141.75	1,452.91	0.00	569.00	940.09	1,797.51	818.85
57.	Nelson County	215.00	145.00	0.00	0.00	0.00	0.00	361.00	0.00
58.	Northampton County	299.00	274.50	583.00	583.00	0.00	583.00	583.00	0.00
59.	Northumberland Co.	198.00	816.00	516.23	0.00	0.00	516.23	590.40	0.00
60.	Nottoway County	0.00	83.00	0.00	0.00	0.00	0.00	83.00	0.00
61.	Orange County	1,220.00	501.00	0.00	0.00	0.00	469.00	1,527.99	469.00
62.	Page County	0.00	60.60	60.60	60.60	0.00	60.60	60.60	0.00

63.	Patrick County	88.00	430.54	490.54	0.00	0.00	490.54	490.54	0.00
64.	Pittsylvania County	425.24	352.17	483.90	0.00	0.00	778.90	778.90	0.00
65.	Powhatan County	32.00	11.00	0.00	0.00	0.00	0.00	47.89	0.00
66.	Prince Edward County	109.00	602.00	512.71	0.00	0.00	512.71	799.71	0.00
67.	Prince George County	38.00	115.00	153.04	0.00	0.00	153.04	153.04	153.04
68.	Prince William County	68.00	8.00	0.00	38.30	0.00	8.00	68.00	20.30
69.	Pulaski County	0.00	205.00	205.00	0.00	0.00	0.00	0.00	0.00
70.	Rappahannock County	401.60	358.00	25.00	0.00	0.00	212.00	761.60	3.60
71.	Richmond County	290.00	0.00	0.00	0.00	0.00	25.00	345.00	0.00
72.	Roanoke County	152.54	760.00	634.00	0.00	0.00	836.54	999.64	0.00
73.	Rockbridge County	1,134.00	1,919.37	937.20	0.00	0.00	1,782.59	3,006.07	307.80
74.	Rockingham County	765.00	168.00	0.00	48.00	0.00	197.00	905.00	318.00
75.	Russell County	914.00	463.00	811.72	0.00	0.00	219.72	811.72	0.00
76.	Shenandoah County	0.00	60.23	60.23	0.00	0.00	60.23	60.23	0.00
77.	Smyth County	1,394.00	1,089.50	725.50	0.00	0.00	0.00	320.00	0.00
78.	Spotsylvania County	182.09	86.00	112.68	10.34	273.41	386.09	396.43	10.34
79.	Staunton City	0.00	0.00	0.00	0.00	0.00	0.55	0.00	0.55
80.	Sussex County	12.00	1,091.00	1,103.38	0.00	0.00	1,103.38	1,103.38	1,103.38
81.	Virginia Beach City	198.00	130.00	101.00	2.00	0.00	180.00	374.58	0.00
82.	Warren County	140.40	0.00	0.00	0.00	0.00	140.40	152.40	0.00
83.	Washington County	685.78	346.00	0.00	0.00	0.00	8.80	339.78	0.00
84.	Westmoreland County	62.00	27.00	47.70	0.00	0.00	108.91	108.91	0.00
85.	Wythe County	539.26	162.00	3.25	3.25	3.25	203.56	418.56	3.25
				Natural Habitat and Biological Diversity	Historic Preservation	Natural- Resource Based Outdoor Education & Recreation	Watershed Preservation	Preservation of Scenic Open Space	Conservation of Open Space Lands Designated by Fed., State or Local Gov't
	<b>Acre totals statewide</b>	<b>33,070.32</b>	<b>41,648.76</b>	<b>27,462.64</b>	<b>4,514.10</b>	<b>1,717.95</b>	<b>36,627.02</b>	<b>59,937.74</b>	<b>14,754</b>
	<b>Percent of conserved acre age claiming Conservation Value</b>	<b>44.08%</b>	<b>55.51%</b>	<b>36.60%</b>	<b>6.02%</b>	<b>2.29%</b>	<b>48.82%</b>	<b>79.89%</b>	<b>19.67%</b>

## Virginia Land Conservation Foundation Stewardship Funding

As directed by Chapters 229 and 248 of the 2010 Virginia Acts of Assembly, VLCF distributed the newly created land conservation Stewardship Fund for the first time in 2011. Monies for the fund are generated by a two percent fee imposed on the sale or transfer of LPTCs. Distributions are calculated based on a three-year average of the number of donated interests accepted by the conservation agency or organization and for which the land owner applied for a tax credit during the immediately preceding three-years. In 2011, VLCF distributed a total of \$118,762 to 59 conservation agencies and organizations to specifically support their ongoing monitoring and enforcement of donated lands (Table 3).

**Table 3: 2011 VLCF Stewardship Funding Distributions**

	<b>Name of Agency or Organization</b>	<b>Number of Donations</b>	<b>Percentage of Total Donations</b>	<b>Amount of Funds</b>
1	Albemarle County	19	2.95%	\$3,498.42
2	Alexandria Historical Restoration & Preservation Commission	1	0.16%	\$184.13
3	Appalachian Trail Conservancy	2	0.31%	\$368.25
4	Audubon Naturalist Society	1	0.16%	\$184.13
5	Board of Supervisors of Fauquier County	11	1.71%	\$2,025.40
6	Board of Supervisors of Loudoun County	5	0.78%	\$920.64
7	Central Virginia Battlefields Trust Inc	1	0.16%	\$184.13
8	Chesapeake Airport Authority	1	0.16%	\$184.13
9	Chesapeake Bay Foundation	3.5	0.54%	\$644.44
10	City of Charlottesville	1	0.16%	\$184.13
11	City of Chesapeake	1	0.16%	\$184.13
12	City of Danville	1	0.16%	\$184.13
13	Civil War Preservation Trust	1.5	0.23%	\$276.19
14	Clarke County	13.17	2.04%	\$2,424.95
15	County of Chesterfield	1	0.16%	\$184.13
16	County of Fauquier	8	1.24%	\$1,473.02
17	County of Franklin	0.5	0.08%	\$92.06

18	County of Goochland	2	0.31%	\$368.25
19	County of Loudoun	1	0.16%	\$184.13
20	County of Rappahannock	1	0.16%	\$184.13
21	Culpeper Soil & Water Conservation District	0.5	0.08%	\$92.06
22	Eastern Shore Land Trust	6.5	1.01%	\$1,196.83
23	Eastern Shore Soil & Water Conservation District	3	0.47%	\$552.38
24	Evergreen Soil & Water Conservation District	0.5	0.08%	\$92.06
25	Historic Green Springs Inc	2	0.31%	\$368.25
26	Holston River Soil & Water Conservation District	0.5	0.08%	\$92.06
27	Land Trust of Virginia	22	3.41%	\$4,050.80
28	Middle Peninsula Land Trust	1	0.16%	\$184.13
29	National Committee for the New River Inc	1.5	0.23%	\$276.19
30	National Park Service	1	0.16%	\$184.13
31	National Wild Turkey Federation	1	0.16%	\$184.13
32	Natural Resources Conservation Service	1.92	0.30%	\$353.52
33	Nature Conservancy	8	1.24%	\$1,473.02
34	New River Soil & Water Conservation District	3	0.47%	\$552.38
35	Northern Neck Land Conservancy	2.5	0.39%	\$460.32
36	Northern Virginia Conservation Trust	3	0.47%	\$552.38
37	Old Dominion Land Conservancy Inc	13	2.02%	\$2,393.65
38	Piedmont Environmental Council	8	1.24%	\$1,473.02
39	Poplar Hill Community Development Authority	1	0.16%	\$184.13
40	Potomac Conservancy	3	0.47%	\$552.38
41	Skyline Soil & Water Conservation District	0.5	0.08%	\$92.06
42	Thomas Jefferson Soil & Water Conservation District	1	0.16%	\$184.13
43	Town of Front Royal	1	0.16%	\$184.13
44	Town of Purcellville	2	0.31%	\$368.25
45	Town of Wytheville	1	0.16%	\$184.13
46	US Department of Agriculture	2.41	0.37%	\$443.75
47	Valley Conservation Council	7.75	1.20%	\$1,426.99
48	Virginia Department of Conservation & Recreation	3	0.47%	\$552.38

49	Virginia Department of Forestry	27	4.19%	\$4,971.43
50	Virginia Department of Game & Inland Fisheries	2	0.31%	\$368.25
51	Virginia Department of Historic Resources	24	3.72%	\$4,419.05
52	Virginia Outdoors Foundation	395.75	61.36%	\$72,868.31
53	Virginia-North Carolina Water Authority	1	0.16%	\$184.13
54	Ward Burton Wildlife Foundation	9	1.40%	\$1,657.14
55	Western Virginia Land Trust	2.5	0.39%	\$460.32
56	Wetlands America Trust	2	0.31%	\$368.25
57	Wildlife Foundation of Virginia	0.5	0.08%	\$92.06
58	Williamsburg Land Conservancy	3	0.47%	\$552.38
59	Wintergreen Nature Foundation	1	0.16%	\$184.13
	<b>TOTAL DONATIONS</b>	<b>645</b>	<b>1.00</b>	<b>\$118,762.00</b>