

REPORT OF THE DEPARTMENT OF CONSERVATION AND  
RECREATION

**Calendar Year 2020**  
**Land Preservation Tax Credit**  
**Conservation Value Summary**

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



COMMONWEALTH OF VIRGINIA  
RICHMOND  
**DECEMBER 2021**

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Secretary of Natural and Historic  
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December 15, 2021

The Honorable Ralph Northam, Governor of Virginia

The Honorable Janet D. Howell, Chair, Senate Finance and Appropriations Committee

The Honorable Luke E. Torian, Chair of the House Committee on Appropriations

The Honorable Vivian E. Watts, Chair, House Committee on Finance

Dear Governor Northam, Chairwoman Howell, Chairman Torian, and Chairwoman Watts:

We are pleased to provide you with this report prepared in accordance with Virginia's Land Conservation Incentives Act ( [§§ 58.1-511 through 58.1-513 of the Code of Virginia](#)). Subdivision (C) (2) of  [§ 58.1-512](#) of the 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, 2020, and December 31, 2020, for which a taxpayer requested a Land Preservation Tax Credit (LPTC) within the \$75,000,000 cap for tax year 2020, established pursuant to Virginia Code  [§ 58.1-512\(D\)\(4\)\(c\)](#).

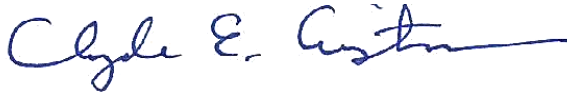
The Virginia Land Preservation Tax Credit (LPTC) program continues to be a key factor behind the land conservation successes the Commonwealth has realized to date. The transferability of the LPTC has proven to be a valuable incentive to persons voluntarily protecting working farms and forests, recreational lands, scenic viewsheds, historic sites, and natural areas. A two percent fee on the transfer of tax credits helps to provide 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 is charged with reviewing LPTC applications for one million dollars or more to verify the conservation value of the donation (Va. Code  [§ 58.1-512\(D\)\(3\)\(a\)](#)). DCR's review process is both responsive and timely, and serves as an important oversight tool for the Commonwealth to ensure that the lands protected have significant conservation value and that the natural and historical resources they contain will be adequately protected into the future.

DCR's verification of tax credit applications utilizes conservation review criteria adopted by the Virginia Land Conservation Foundation (VLCF). The criteria ensure 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, and that known natural heritage resources are also protected. Additionally, DCR's review certifies 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 ensuring that the conservation value of the property will not be adversely affected by future on-site development. Such revisions to the easements significantly improve 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,



Clyde E. Cristman

Attachment

cc: Virginia Land Conservation Foundation Board of Trustees  
The Honorable Ann Jennings, Secretary of Natural and Historic Resources  
Daniel Timberlake, Director, Department of Planning and Budget  
Craig M. Burns, Commissioner, Department of Taxation  
April Kees, Director, Senate Finance and Appropriations Committee  
Jason Powell, Special Projects Deputy, Senate Finance and Appropriations Committee  
Anne E. Oman, Staff Director, House Appropriations Committee

## Preface

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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 to compile an annual report on qualified tax credit donations of less-than-fee interests accepted by any public or private conservation agency by December 1 of each year. This report covers those donations for which taxpayers claimed Land Preservation Tax Credits between January 1, 2020, through December 31, 2020, within the 2020 cap of \$75 million established by Virginia Code [§ 58.1-512\(D\)\(4\)\(c\)](#).

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## Executive Summary

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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 Virginia's tax credit program is especially valuable to landowners with little or no state income tax liability, enabling them to sell their tax credits for income. 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 as of August 31, 2021, landowners have received tax credits for permanently protecting 997,297 acres across the Commonwealth through 4,503 land donations since program inception. The appraised value of this conserved acreage is about \$4.6 billion, with landowners receiving almost \$1.87 billion in tax credits.

DCR's review of LPTC applications for one million dollars or more began in January 2007. As directed by [§ 58.1-512\(D\)\(3\)\(a\)](#) of the Code of Virginia, DCR follows the Conservation Value Review Criteria as adopted by the Virginia Land Conservation Foundation to verify the conservation value of donated land or conservation easements. This verification process serves as an important tool for the Commonwealth to ensure that the lands protected have worthy conservation values and the natural and historical resources are adequately protected in perpetuity.

The tax credit report contained herein summarizes the land donations for which landowners applied for 2020 Land Preservation Tax Credits, within that year's cap of \$75 million. Based on information provided to DCR from TAX for 2020, 155 applications were granted, protecting 37,975 acres and reaching the \$75 million cap.

For calendar year 2020, taxpayers in 60 localities claimed tax credits. Albemarle County received 15 land donations, the most of any county. Albemarle County protected the largest amount of land, at 6,224.40 acres. Loudoun County requested the highest value of tax credits, totaling \$17,708,800.

During the 2020 LPTC program year, of the eight conservation purposes that a landowner can claim to be eligible for a LPTC, 74.6 percent of the total acreage preserved (28,334.3 acres) claimed the Scenic Open Space category. Applicants may claim more than one conservation purpose and many do; however, it is not necessary in order to request or qualify for the LPTC program. The next top-three categories claimed were Forestal Use at 29,318.6 acres or 77.2 percent of the total acreage; Watershed Preservation at 21,495.0 acres or 56.6 percent; and Lands Designated by Federal, State, or Local Government at 20,628.2 acres or 54.3 percent.

As reported by landowners in their LPTC application packages to TAX, under the 2020 cap, about 8,597.4 acres of active agricultural land and 15,831.08 acres of active forestal land were conserved. Within the LPTC application, landowners report on the total length of riparian buffers, with a required minimum width of 35 feet, in their donated easements or gifts of land. The applications for 2020 indicate a total length of 685,254 linear feet of forested buffers and 108,254 linear feet of no-plow buffers along rivers, streams, wetlands, ponds, springs, and shorelines. The two different categories of buffers differ 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 2020, the Virginia Land Conservation Foundation (VLCF) distributed dedicated funding to land conservation agencies and organizations for their stewardship efforts. Pursuant to the authority granted in Virginia Code [§ 58.1-513\(C\)\(2\)](#), the VLCF Board of Trustees distributed a total of \$2,125,898 in stewardship funds to 42 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.

DCR is also charged with conducting reviews of the Conservation Value of LPTC requests of one million dollars or more (based on a 40 percent 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 reviews these LPTC requests in accordance with criteria adopted by the VLCF for this purpose. In 2020, DCR reviewed and commented on the conservation value associated with 11 LPTC applications submitted for pre-file review by the applicants.

DCR's oversight continued to enhance 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 one million dollars 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, on average DCR took approximately 19 days total to review a pre-filing application (including a site visit) and to verify the conservation value of the final application.

## Land Conservation Tax Credit Program Overview

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Virginia's land preservation tax credit (LPTC) program is considered to be one of the most effective conservation tools available in the Commonwealth. Since its beginning on January 1, 2000, Virginia's tax credit program continues to leverage significant private investment to attain noteworthy land conservation levels every year. As of August 31, 2020, the Virginia Department of Taxation's (TAX) records indicated that a total of 997,297 acres of land appraised at about \$4.6 billion have been protected through 4,503 donations representing \$1.87 billion in tax credits. 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.

Thirteen other states also provide state tax incentives for donations of conservation easements (Arkansas, Colorado, Connecticut, Delaware, Florida, Georgia, Iowa, Maryland, Massachusetts, Mississippi, New Mexico, New York, and South Carolina). Like Virginia, four of those states also provide for transfer of those credits (Colorado, Georgia, New Mexico, and South Carolina), however 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 was adjusted annually to the Consumer Price Index, increasing to \$102.3 million in 2008; \$106.6 million in 2009; \$106.8 million in 2010; \$108.4 million in 2011; and \$111.1 million in 2012. Additionally, in 2006, the amount of tax credits that can be requested for any land donation 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 allowed for an exemplary program that the state can budget for into the future.

In the 2013 Legislative Session, the cap was further modified. [Chapter 798 of the 2013 Virginia Acts of Assembly](#) (HB 1398) directed that, beginning with calendar year 2013, the maximum annual amount of land preservation tax credits that could be issued to taxpayers was lowered to \$100 million. However, the \$100 million was to continue to be annually indexed. The intent of the legislation was for the Governor to include in the Budget Bill, a recommended appropriation from the general fund to fund other land conservation programs in an amount equal to the difference between the indexed amount and \$100 million. The amount to be appropriated as follows: 80 percent to the Virginia Land Conservation Fund; 10 percent to the Civil War Site Preservation Fund; and 10 percent to the Virginia Farmland Preservation Fund.



The LPTC program saw further revisions again during the 2015 Legislative Session with the enactment of [Chapter 680 of the 2015 Virginia Acts of Assembly](#) (SB 1019). Most notably, any unused balance left in the annual tax-credit cap is now closed out at the end of the calendar year. In the past, those balances carried forward until expended. Other aspects of the program were amended by (i) reducing the annual tax-credit cap from \$100 million to \$75 million; (ii) with the exception of credits issued for fee simple interest donations to the Commonwealth, reducing the maximum amount of the tax credits that can be claimed by a tax payer from \$100,000 to \$20,000 in 2015 and 2016 and \$50,000 for each year thereafter; and (iii) requiring that a complete application for the tax credit be filed with TAX by December 31 of the year following the year of the conveyance.

The 2019 legislature extended the amount of time a taxpayer is allowed to claim the land preservation tax credit to either (i) December 31 of the second year following the calendar year of the donation if the conveyance was made on or after January 1, 2020 or (ii) December 31 of the third year following the calendar year of the donation if the conveyance was made before January 1, 2020.

Language has been included in the state budget every year since 2017 to extend the \$20,000 limit on the amount of the Land Preservation Tax Credit that can be claimed by each taxpayer for those calendar years.

## Benefits of the Land Preservation Tax Credit DCR Review

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DCR reviews LPTC applications for one million dollars or more as directed by the Code of Virginia ([§ 58.1-512\(D\)\(3\)\(a\)](#)). Conservation Value Review Criteria, adopted by the Virginia Land Conservation Foundation, is used by DCR in verifying the conservation value of donated land and conservation easements. The VLCF Board adopted the LPTC Conservation Value Review Criteria in November 2006, and amended them on August 7, 2008, and March 27, 2009. 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 provisions 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 assesses 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 identified in the criteria 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 Federal, State, or 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 Historic 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, 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 number and size of 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 historic or 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 prevent certain activities determined to

impact water quality within the required 35-foot riparian buffer. 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. 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 Forestry Best Management Practices.

## 2020 Review of the Conservation Values of Land Preservation Tax Credits

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DCR is responsible for conducting reviews of the Conservation Value for LPTC requests of one million dollars or more (based on 40 percent of the fair market value of a land donation valued at \$2.5 million or greater) and certain other requests as identified in state code, [§ 58.1-512](#). During our review, DCR verifies 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, DCR reviewed and commented on the conservation value associated with 11 LPTC applications in 2020. The agency provides this pre-file review service to applicants so that any potential issues can be resolved prior to the recordation of a donation and submission of a final LPTC application. DCR sent final verification letters to TAX for three of the pre-filed applications, all of which were awarded land preservation tax credits in 2020. According to DCR's records, these three properties received a total of nearly \$4.20 million in land preservation tax credits and protect 652.07 acres of land. Of the remaining eight applications, one applicant withdrew their project from the review process, one claimed less than \$1 million and could file without our final review, five went on to complete their conservation value review and file with TAX in 2021, and one is continuing to work on their application.

Additionally, eight pre-file applications that DCR reviewed in 2019 filed in 2020. One pre-file application DCR review in 2018 finalized their transactions and filed their applications with TAX in 2020 as well. Combined, these nine property owners received over \$28.5 million in tax credits and protected 2,865 acres.

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 Conservation Value Review Criteria. DCR's reviews resulted in considerable modifications to many 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 significant forest management and all timber harvesting activities;
- For Farmland, deeds were modified to require the development and implementation of a written agricultural conservation plan;
- For Water Quality Protection, deeds were modified to ensure the placement of appropriate riparian buffer areas with adequate protections;
- 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, deeds were modified to protect known resources documented in state databases.

Additionally, deeds were often refined to specify no-build areas, limitations on paved roads and the placement of utilities, and the establishment and limitations on the disturbance of vegetated buffers along 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 claimed. In several cases, the review required additional language in the deeds of easement to ensure protection of water quality, historic structures, and areas containing special habitat supporting known natural heritage resources.

The common factor that ran through each review conducted by DCR was the obvious pride landowners have in their land and the fulfillment they achieve in ensuring their land will remain open space whether working lands, historic battlefields, or natural areas, for generations to come. Most properties DCR reviewed in 2020 had some form of agricultural or forestal activity at the time of donation, whether a historic manor on hundreds of acres or a small farm in the foothills. 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 2020, DCR took about 19 days to fully review an application, including both pre-filing and final verification reviews.

DCR's review of tax credits that claim one million dollars 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 will be adequately protected in perpetuity.

## Issuance of Land Preservation Tax Credits by TAX

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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 tax credit for a land donation within the 2020 annual cap.

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 send a copy to 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.

## Calendar Year 2020 Land Preservation Tax Credit Summary

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Based on information provided by TAX and taxpayers in their tax credit applications, there were 155 applications which reached the \$75 million cap for calendar year 2020. In all, these applications spanned 60 localities and conserved 37,975 acres of land in the Commonwealth.

Table 1 highlights the ten counties where taxpayers claimed four or more LPTCs each. Albemarle County had the largest number of donations per county with 15 donations (9.7 percent of the total donations in 2020) and the greatest amount of acreage preserved per county, at 6,224.4 acres or 16.4 percent of the total acreage. Loudoun County requested the most tax credit dollars (\$17,708,800 or 23.6 percent of the total LPTC value requested).

Fifty localities each had at least one, but no more than three, requests for LPTC credits. In those 50 localities, the total dollar value of credits requested was \$27,026,498, or 36.0 percent of the statewide total. The total acreage preserved in those localities was 20,453.4 acres, 53.9 percent of the statewide total.

Of the total 37,975 acres preserved under the 2020 LPTC program, land owners reported in their LPTC application packages that approximately 8,597 acres were currently being used for production agriculture, of which 8,597.4 (82.13 percent) reported their easements require onsite operational best management practices designed to protect water quality. Approximately 15,831 acres were reported as being used for active silvicultural land, of which 15,190 acres (95.95 percent) reported that their conservation easements require onsite operational best management practices or pre-harvest management plans.

Within the LPTC application, landowners are also asked to report on the total length of vegetated riparian buffers, with a minimum width of 35 feet, required to be maintained in their conservation easement or fee simple deed of gift. The applications for 2020 indicated a total length of 685,254 feet of forested buffers and 108,501 feet of no-plow buffers along rivers, streams, wetlands, ponds, springs, and shorelines. The two categories of buffers differ in 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.

There are eight conservation purposes that landowners may claim when applying for tax credits. A property must meet at least one conservation purpose, but the applicant may claim multiple purposes. In 2020, applicants claimed the following conservation purposes:

- Forestal Use: 29,318.6 acres (77.2 percent of the total acreage),
- Preservation of Scenic Open Space: 28,334.3 acres (74.6 percent of the total acreage),
- Watershed Preservation: 21,495.0 acres (56.6 percent of the total acreage),
- Lands Designated by Federal, State, or Local Government: 20,628.2 acres (54.3 percent of the total acreage),
- Agricultural Use: 12,956.6 acres (34.1 percent of the total acreage),
- Natural Habitat and Biological Diversity: 11,620.9 acres (30.6 percent of the total acreage),
- Historic Preservation: 1,577.9 acres (4.2 percent of the total acreage), and
- Natural Resource Based Outdoor Education and Recreation: 295.3 acres (0.8 percent of the total acreage).

**Table 1: 2020 Land Preservation Tax Credits by Locality**

	Locality	Number of Donations	Tax Credits Requested	Percent of Total Tax Credits	Acres Preserved	Percent of Total Acres Preserved
1	Albemarle County	15	\$9,713,960	12.95%	6,224.40	16.39%
2	Loudoun County	12	\$17,708,800	23.61%	1,364.01	3.59%
3	Fauquier County	9	\$2,060,341	2.75%	845.77	2.23%
4	Prince Edward County	9	\$2,051,668	2.74%	2,054.13	5.41%
5	Augusta County	6	\$1,369,293	1.83%	1,322.42	3.48%
6	Henrico County	5	\$9,290,560	12.39%	372.63	0.98%
7	Westmoreland County	5	\$1,648,660	2.20%	1,419.07	3.74%
8	Halifax County	5	\$1,105,900	1.47%	2,057.38	5.42%
9	Spotsylvania County	4	\$2,014,920	2.69%	1,260.66	3.32%
10	Culpeper County	4	\$1,009,400	1.35%	601.29	1.58%
	<b>Subtotal</b>	<b>74</b>	<b>\$47,973,502</b>	<b>63.96%</b>	<b>17,521.76</b>	<b>46.14%</b>
	Other*	81	\$27,026,498	36.04%	20,453.40	53.86%
	<b>Total</b>	<b>155</b>	<b>\$75,000,000</b>	<b>100.00%</b>	<b>37,975.16</b>	<b>100.00%</b>

The 10 localities listed above had a minimum of four donations in 2020.

\* Other: Localities containing at least one but no more than three donations. These include the counties of Amelia, Appomattox, Botetourt, Brunswick, Buckingham, Campbell, Caroline, Charles City, Charlotte, Chesterfield, Clarke, Dinwiddie, Essex, Fairfax, Fluvanna, Franklin, Giles, Goochland, Grayson, Greene, Hanover, Highland, Isle of Wight, King and Queen, King William, Louisa, Lunenburg, Mecklenburg, Montgomery, Nelson, New Kent, Northumberland, Nottoway, Page, Pittsylvania, Prince George, Prince William, Rappahannock, Richmond, Rockbridge, Rockingham, Shenandoah, Smyth, Southampton, Stafford, Sussex, and Washington, in addition to the cities of Alexandria, Charlottesville, and Staunton.

**Table 2: 2020 LPTC Acreages of Lands Preserved by Conservation Value**

	Locality	Agricultural Use	Forestal Use	Natural Habitat & Biological Diversity	Historic Pres	Natural-Resource Based Outdoor Ed. & Rec.	Watershed Pres	Preservation of Scenic Open Space	Conservation of Open Space Lands Designated by Fed, State or Loc. Gov't
1.	Albemarle County	397.69	5,682.84	975.52	0.00	184.00	1,282.61	723.10	4,682.00
2.	Amelia County	113.00	113.00	0.00	113.00	0.00	113.00	113.00	113.00
3.	Appomattox County	66.00	0.00	0.00	0.00	0.00	0.00	66.00	66.00
4.	Augusta County	990.00	240.00	0.00	0.00	0.00	959.75	1,312.75	353.00
5.	Botetourt County	78.00	453.00	328.95	0.00	0.00	552.95	552.95	0.00
6.	Brunswick County	145.00	480.00	0.00	0.00	0.00	2.00	627.00	519.00
7.	Buckingham County	350.00	122.00	0.00	0.00	0.00	0.00	616.60	616.60
8.	Campbell County	160.00	10.00	170.00	0.00	0.00	170.60	170.60	0.00
9.	Caroline County	84.00	80.00	0.00	0.00	0.00	0.00	188.00	0.00
10.	Charles City County	70.00	197.00	0.00	0.00	0.00	288.00	288.00	0.00
11.	Charlotte County	0.00	0.00	0.00	0.00	0.00	0.00	75.10	75.10
12.	Chesterfield County	33.00	33.00	5.00	0.00	0.00	31.00	33.00	2.00
13.	City of Alexandria	0.00	0.00	0.27	0.00	0.00	0.00	0.27	0.27
14.	City of Charlottesville	0.00	0.00	0.00	0.00	4.00	0.00	4.00	0.00
15.	Clarke County	45.00	0.00	0.00	45.00	0.00	45.00	45.00	45.00
16.	Culpeper County	445.00	147.00	104.00	73.00	0.00	144.00	202.00	374.00
17.	Dinwiddie County	200.00	193.00	0.00	0.00	0.00	270.00	393.00	0.00
18.	Essex County	301.00	168.00	0.00	0.00	0.00	65.00	534.00	323.00
19.	Fairfax County	0.00	3.73	31.27	0.00	31.27	31.27	3.73	0.00
20.	Fauquier County	566.29	544.79	0.00	195.25	0.00	367.25	743.79	743.79
21.	Fluvanna County	111.00	246.00	0.00	0.00	0.00	359.00	359.00	0.00
22.	Franklin County	69.52	138.52	149.00	0.00	0.00	178.52	178.52	0.00



	Locality	Agricultural Use	Forestral Use	Natural Habitat & Biological Diversity	Historic Pres	Natural-Resource Based Outdoor Ed. & Rec.	Watershed Pres	Preservation of Scenic Open Space	Conservation of Open Space Lands Designated by Fed, State or Loc. Gov't
23.	Giles County	0.00	2,820.00	2,833.00	18.00	0.00	2,833.00	2,833.00	2,833.00
24.	Goochland County	117.00	117.00	1.44	0.00	0.00	1.44	117.00	117.00
25.	Grayson County	0.00	0.00	0.00	0.00	0.00	0.00	97.00	0.00
26.	Greene County	76.00	0.00	76.00	0.00	76.00	76.00	76.00	76.00
27.	Halifax County	397.21	1,625.00	733.00	2.00	0.00	1,026.14	1,354.14	543.00
28.	Hanover County	250.00	186.70	0.00	6.74	0.00	436.69	443.43	6.74
29.	Henrico County	327.47	247.47	0.00	189.17	0.00	246.70	373.17	324.17
30.	Highland County	0.00	3,494.00	3,678.00	0.00	0.00	3,678.00	1,839.00	0.00
31.	Isle of Wight County	100.00	24.00	0.00	0.00	0.00	0.00	9.00	70.00
32.	King & Queen County	369.00	0.00	0.00	0.00	0.00	0.00	0.00	369.00
33.	King William County	308.00	490.00	0.00	0.00	0.00	528.00	878.00	350.00
34.	Loudoun County	1,142.63	1,115.00	0.00	138.00	0.00	1,310.70	1,255.00	1,142.00
35.	Louisa County	272.00	0.00	0.00	0.00	0.00	0.00	272.00	272.00
36.	Lunenburg County	260.00	266.00	0.00	0.00	0.00	13.00	534.00	534.00
37.	Mecklenburg County	37.00	438.00	365.68	0.00	0.00	365.68	475.68	0.00
38.	Montgomery County	0.00	0.00	141.00	0.00	0.00	141.00	0.00	0.00
39.	Nelson County	0.00	192.00	0.00	0.00	0.00	0.00	192.00	192.00
40.	New Kent County	45.00	167.00	0.00	0.00	0.00	1.00	1.00	0.00
41.	Northumberland County	270.00	270.00	0.00	0.00	0.00	270.00	270.00	270.00
42.	Nottoway County	200.00	435.00	0.00	0.00	0.00	0.00	635.00	328.00
43.	Page County	15.85	0.00	15.85	0.00	0.00	15.85	15.85	15.85
44.	Pittsylvania County	677.70	479.00	0.00	0.00	0.00	697.86	916.86	219.00
45.	Prince Edward County	845.00	1,316.00	0.00	0.00	0.00	0.00	2,379.45	2,379.45
46.	Prince George County	0.00	37.37	0.00	0.00	0.00	0.00	37.37	0.00
47.	Prince William County	54.00	355.00	11.00	0.00	0.00	438.00	438.00	438.00

	Locality	Agricultural Use	Forestal Use	Natural Habitat & Biological Diversity	Historic Pres	Natural-Resource Based Outdoor Ed. & Rec.	Watershed Pres	Preservation of Scenic Open Space	Conservation of Open Space Lands Designated by Fed, State or Loc. Gov't
48.	Rappahannock County	58.00	152.00	0.00	0.00	0.00	71.00	162.00	0.00
49.	Richmond County	242.20	242.20	0.00	242.20	0.00	242.20	242.20	242.20
50.	Rockbridge County	0.00	64.00	0.00	0.00	0.00	86.90	86.90	0.00
51.	Rockingham County	250.00	46.00	0.00	173.58	0.00	0.00	327.54	0.00
52.	Shenandoah County	130.00	204.00	100.00	150.00	0.00	107.00	329.41	0.00
53.	Smyth County	440.00	151.00	0.00	220.00	0.00	20.00	290.00	0.00
54.	Southampton County	90.00	1,809.00	998.00	0.00	0.00	1,575.00	0.00	0.00
55.	Spotsylvania County	12.00	1,037.00	55.00	12.00	0.00	223.00	1,260.00	235.00
56.	Stafford County	107.00	107.00	107.00	0.00	0.00	84.00	23.00	107.00
57.	Staunton, City of	36.00	36.00	0.00	0.00	0.00	0.00	36.00	36.00
58.	Sussex County	0.00	740.00	741.90	0.00	0.00	741.90	741.90	0.00
59.	Washington County	270.00	590.00	0.00	0.00	0.00	0.00	745.00	488.00
60.	Westmoreland County	1,333.00	1,214.00	0.00	0.00	0.00	1,405.00	1,419.00	1,128.00
<b>Acreage totals statewide</b>		<b>12,956.56</b>	<b>29,318.62</b>	<b>11,620.88</b>	<b>1,577.94</b>	<b>295.27</b>	<b>21,495.01</b>	<b>28,334.31</b>	<b>20,628.17</b>
<b>Percent of conserved acreage claiming Conservation Value</b>		<b>34.12%</b>	<b>77.20%</b>	<b>30.60%</b>	<b>4.16%</b>	<b>0.78%</b>	<b>56.60%</b>	<b>74.61%</b>	<b>54.32%</b>

## Virginia Land Conservation Foundation Stewardship Funding

In 2020, the VLCF distributed the annual land conservation Stewardship Fund deposits for the ninth time, pursuant to [§ 58.1-513\(C\)\(2\)](#) of the Code of Virginia. Monies for the fund are generated by a two percent fee imposed on the sale or transfer of land preservation tax credits. Distributions are calculated based on the formula set out in the Code of Virginia, using a three-year average of the number of donated interests accepted by the conservation agency or organization. To be counted in the calculation, the land owner must have applied for a tax credit during the immediately preceding three years. During the 2012 Session of the General Assembly, legislation was enacted to clarify that Federal governmental entities are prohibited from receiving these state generated funds.

On September 22, 2020, the Virginia Land Conservation Foundation approved the distribution of \$2,125,898 to 42 conservation agencies and organizations to support their ongoing monitoring and enforcement of conservation easements and fee simple gifts (Table 3).

**Table 3: 2020 VLCF Stewardship Funding Distribution**

	Agency/Organization Name	Number of Donations	% of Total Donations	Amount of Funds
1	American Battlefield Trust	6	1.10%	\$23,468.98
2	Blue Ridge Land Conservancy	29	5.34%	\$113,433.38
3	Capital Region Land Conservancy Inc	6.5	1.20%	\$25,424.72
4	City of Charlottesville	1	0.18%	\$3,911.50
5	City of Harrisonburg	1	0.18%	\$3,911.50
6	City of Staunton	1	0.18%	\$3,911.50
7	County of Albemarle	23	4.23%	\$89,964.40
8	County of Amherst	1	0.18%	\$3,911.50
9	County of Chesterfield	3	0.55%	\$11,734.49
10	County of Clarke	12	2.21%	\$46,937.95
11	County of Fauquier	29	5.34%	\$113,433.38
12	County of Fluvanna	1	0.18%	\$3,911.50
13	County of Northumberland	0.5	0.09%	\$1,955.75
14	County of Shenandoah	1	0.18%	\$3,911.50
15	County of Stafford	1.5	0.28%	\$5,867.24
16	County of Warren	0.5	0.09%	\$1,955.75
17	Culpeper Soil and Water Conservation District	0.5	0.09%	\$1,955.75
18	Eastern Shore Land Trust	1	0.18%	\$3,911.50
19	Ever Green Team	36	6.62%	\$140,813.85

	<b>Agency/Organization Name</b>	<b>Number of Donations</b>	<b>% of Total Donations</b>	<b>Amount of Funds</b>
20	Friends of the Rappahannock	1	0.18%	\$3,911.50
21	Henricopolis Soil & Water Conservation District	1	0.18%	\$3,911.50
22	Historic Fredericksburg Foundation, Inc.	1	0.18%	\$3,911.50
23	Historic Virginia Land Conservancy	9	1.66%	\$35,203.46
24	Land Trust of Virginia	38.5	7.08%	\$150,592.59
25	New River Land Trust	1	0.18%	\$3,911.50
26	Northern Neck Land Conservancy	24.5	4.51%	\$95,831.65
27	Northern Virginia Conservation Trust	2	0.37%	\$7,822.99
28	Old Dominion Land Conservancy, Inc.	34	6.26%	\$132,990.86
29	Piedmont Environmental Council	3.5	0.64%	\$13,690.24
30	Potomac Conservancy	2	0.37%	\$7,822.99
31	Rockbridge Area Conservation Council	1	0.18%	\$3,911.50
32	Shenandoah Valley Battlefield Foundation	3.5	0.64%	\$13,690.24
33	The 500-Year Forest Foundation	2	0.37%	\$7,822.99
34	The Conservation Fund	1	0.18%	\$3,911.50
35	The Nature Conservancy	3	0.55%	\$11,734.49
36	Totopotomoy Battlefield at Rural Plains Foundation	1	0.18%	\$3,911.50
37	Valley Conservation Council	8	1.47%	\$31,291.97
38	Virginia Department of Conservation & Recreation	2	0.37%	\$7,822.99
39	Virginia Department of Forestry	39	7.18%	\$152,548.34
40	Virginia Department of Wildlife Resources	1	0.18%	\$3,911.50
41	Virginia Department of Historic Resources	3	0.55%	\$11,734.49
42	Virginia Outdoors Foundation	207	38.09%	\$809,679.64
	<b>TOTALS</b>	<b>543.5</b>	<b>100.00%</b>	<b>\$2,125,898.00</b>