

**Department of Planning and Budget  
2026 General Assembly Session  
State Fiscal Impact Statement**

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**ORIGINAL**

**Bill Number:** SB522

**Patron:** Williams Graves

**Bill Title:** Office of Working Lands Preservation; powers and duties; Forest Sustainability Fund.

**Bill Summary:** Adds management of the Forest Sustainability Fund to the powers and duties of the Office of Working Lands Preservation within the Department of Forestry.

**Budget Amendment Necessary:** No

**Items Impacted:** None

**Explanation:** This item impacts the Department of Forestry (DOF), however no budget action is needed.

**Fiscal Summary:** It is anticipated that this bill will not result in a fiscal impact to DOF.

**Fiscal Analysis:** The Forest Sustainability Fund was created by Chapters 378 and 379 of the 2022 General Assembly to provide funding for localities that adopt lower property tax rates for real estate devoted to forest use. Funding is intended to be used for public education, outdoor recreation, and forest conservation.

Funding of \$1.0 million in FY 2023 and \$2.5 million in FY 2025 was provided to the Department of Forestry for deposit to the Fund. All funding has been fully distributed to eligible localities as described in § 58.1-3242.1, Code of Virginia.

If additional deposits to the Fund are made available, DOF is required to establish and deposit the moneys to the Fund prior to disbursement, and budget language should accompany the funding. It is anticipated that DOF would be able to administer any such additional funds with existing staff and resources.

**Other:** This bill is the companion to HB 543.