

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

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ORIGINAL

**Bill Number:** SB814

**Patron:** Stuart

**Bill Title:** Virginia Conservation Easement Act; demographic information on certain conservation easement owners; report.

**Bill Summary:** Requires the Department of Conservation and Recreation to submit an annual report to the Governor and General Assembly containing demographic information about each owner of a conservation easement in the Commonwealth that is funded with public funds. The bill requires such information to include (i) the owner's age, gender, ethnicity, household income, and geographic location; (ii) the type of conservation entity the owner formed under the laws of the Commonwealth; and (iii) if an owner is a part of a Indian tribe, the identity of such tribe. The bill requires the Department to submit the initial report by November 1, 2026, and annually by November 1 of each year thereafter. The second enactment of the bill requires that the initial report include data from the last 20 years.

**Budget Amendment Necessary:** Yes.

**Items Impacted:** 363

**Explanation:** This bill involves the Department of Conservation and Recreation; a budget amendment is required to implement the provisions of the bill.

**Fiscal Summary:** It is anticipated that this bill will have a fiscal impact on DCR which cannot be absorbed; additional general fund resources are required.

**General Fund Expenditure Impact:**

Agency	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
DCR		\$126,750	\$123,750	\$123,750	\$123,750	\$123,750
<b>TOTAL</b>		<b>\$126,750</b>	<b>\$123,750</b>	<b>\$123,750</b>	<b>\$123,750</b>	<b>\$123,750</b>

**Position Impact:**

Agency	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
DCR		1	1	1	1	1
<b>TOTAL</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Fiscal Analysis:** This impact statement is preliminary. This bill will increase DCR's workload associated with processing conservation easements and requires an annual report on demographics of conservation easement owners. The initial report must include data covering the last 20 years. Currently, demographic data is not collected by the agency and would necessitate a change in business practices.

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According to DCR, there are approximately 1.3 million acres in conservation easement in Virginia held by multiple agencies and nonprofit organizations. DCR would be required to research and collect personal data on landowners who placed their property under a conservation easement. This task would require getting initial information from Virginia's land trusts on all of the conservation easements they hold from the past 20 years where the landowner received public funds. DCR would then contact the landowners to request their personal information. In future years, DCR would have to collaborate with land trusts to collect this information annually to complete the reporting requirements of the legislation. As property ownership frequently changes, locating the original landowner who established the easement may add complexity and increase staff time. DCR anticipates the need of an additional full-time staff position, including salary, fringe benefits and associated expenses, as well as initial year-one costs for essential equipment and setup. A budget amendment of \$126,750 the first year and \$123,750 the second year from the general fund and one position is required.

**Other:** According to DCR, the main source of state funding for land conservation is the Land Preservation Tax Credit. If this is the source of funds used by a landowner, that is confidential information under § 58.1-3, Code of Virginia, and does not have to be disclosed although annual reporting would still be required by the agency.