

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 64.1-57.3 of the Code of Virginia, relating to the power of personal*
3 *representatives and trustees to donate open-space easements.*

4 [S 907]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**7 **1. That § 64.1-57.3 of the Code of Virginia is amended and reenacted as follows:**

8 § 64.1-57.3. Power granted to personal representatives and trustees to donate conservation easements.

9 Personal representatives and trustees, whether heretofore or hereafter qualified or appointed, are
10 hereby granted the power to donate a conservation easement as provided in the Virginia Conservation
11 Easement Act (§ 10.1-1009 et seq.) or *an open-space easement as provided in* the Open-Space Land Act
12 (§ 10.1-1700 et seq.) on any real property of their decedents and settlors, in order to obtain the benefit
13 of the estate tax exclusion allowed under § 2031(c) of the United States Internal Revenue Code of 1986,
14 as amended, provided they have the written consent of all of the heirs, beneficiaries and devisees whose
15 interests are affected thereby. Upon petition of the personal representative or trustee, the circuit court
16 may give consent on behalf of any unborn, unascertained or incapacitated heirs, beneficiaries or devisees
17 whose interests are affected thereby after determining that (i) the donation of the conservation easement
18 will not adversely affect such heirs, beneficiaries or devisees or (ii) it is more likely than not that such
19 heirs, beneficiaries or devisees would consent if they were before the court and capable of giving
20 consent. A guardian ad litem shall be appointed to represent the interests of any unborn, unascertained
21 or incapacitated persons.

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