

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend and reenact § 58.1-3666 of the Code of Virginia, relating to living shorelines.*

3 [H 526]

4 Approved

5 **Be it enacted by the General Assembly of Virginia:**6 **1. That § 58.1-3666 of the Code of Virginia is amended and reenacted as follows:**7 **§ 58.1-3666. Wetlands and riparian buffers; living shorelines.**

8 Wetlands, as defined herein, that are subject to a perpetual easement permitting inundation by water,
9 and riparian buffers, as defined herein, that are subject to a perpetual easement permitting inundation by
10 water, are hereby declared to be a separate class of property and shall constitute a classification for local
11 taxation separate from other classifications of real property. The governing body of any county, city or
12 town may, by ordinance, exempt or partially exempt such property from local taxation. *In addition, any*
13 *living shoreline project approved by the Virginia Marine Resources Commission or the applicable local*
14 *wetlands board and not prohibited by local ordinance that satisfies the definition of a living shoreline*
15 *consistent with § 28.2-104.1 shall qualify for full exemption from such taxation by local governments.*

16 "Riparian buffer" means an area of trees, shrubs or other vegetation, subject to a perpetual easement
17 permitting inundation by water, that is (i) at least thirty-five feet in width, (ii) adjacent to a body of
18 water, and (iii) managed to maintain the integrity of stream channels and shorelines and reduce the
19 effects of upland sources of pollution by trapping, filtering, and converting sediments, nutrients, and
20 other chemicals.

21 "Wetlands" means an area that is inundated or saturated by surface or ground water at a frequency or
22 duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation
23 typically adapted for life in saturated soil conditions, and that is subject to a perpetual easement
24 permitting inundation by water.

ENROLLED

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