

1 VIRGINIA ACTS OF ASSEMBLY — CHAPTER

2 *An Act to amend the Code of Virginia by adding in Article 1 of Chapter 3 of Title 64.1 a section*
3 *numbered 64.1-57.3, relating to personal representatives and trustees.*

4 [S 1220]

5 Approved

6 **Be it enacted by the General Assembly of Virginia:**

7 **1. That the Code of Virginia is amended by adding in Article 1 of Chapter 3 of Title 64.1 a**
8 **section numbered 64.1-57.3 as follows:**

9 *§ 64.1-57.3. Power granted to personal representatives and trustees to donate conservation*
10 *easements.*

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

ENROLLED

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