

Under Loudoun County's Conservation Easement Assistance Program (CEAP or the Program) provides that the County may reimburse qualifying landowners up to 50 percent of the upfront costs for placing land under conservation easement (hereinafter referred to as "qualifying expenses") (capped at \$25,000 per landowner). See, Board of Supervisors [Business Meeting, February 7, 2023](#)

The Program will reimburse for only those qualifying expenses directly associated with placing a property under a Conservation Easement.

Examples of "Qualifying Expenses"

1. Processing fees and stewardship fees charged by the Land Trust.
2. Recording fees.
3. One (1) appraisal for the subject property. Restricted appraisals or additional appraisals will not be reimbursed.
4. Attorney's fees associated with the drafting of the easement. The attorney's fees invoice must show: the hourly rate (for attorney /paralegal) /date of service/description of legal service/ and time worked per activity. If the legal services are "flat fee" for legal work in connection with the Conservation Easement, the executed retainer agreement must also be provided.
5. One (1) land survey and/or easement plat by a licensed Virginia land surveyor/engineer.

The following are NOT considered "Qualifying Expenses" under the Program:

1. Consulting fees/ reports (e.g., soil reports, engineering reports) for proposed land development plans for the property and/or prospective development plans, or potential development plans for the subject property.
2. Services/consulting fees for: accounting, tax advice, tax preparation, or tax considerations (State or Federal Tax).
3. Services/consulting fees and/or costs regarding income tax implications under the Virginia Land Preservation Tax Credit or the Internal Revenue Code.
4. Services/consulting fees and/or legal fees regarding estate advice or business planning.
5. Brokerage fees/consulting fees/and or costs for services for the purchase and/or sale of tax credits, including but not limited to the Virginia Land Conservation Incentives Act of 1999, or any other State or Federal tax provision.

Invoices

All invoices for qualifying expenses (except Nos. 1 and 2 under "Examples of 'Qualifying Expenses'" above), for County review shall: 1) be in writing (with the date of service); 2) be issued by the vendor (identifying the name/address/contact information); and 3) clearly identify/describe the goods and/or services provided and the cost. Invoices must be marked "Paid." The "Bill to:" on the invoice must identify the property owner(s)/applicant(s). Flat fees or "bundled" fees for services with a general line-item description will generally not be accepted. Furthermore, invoices for services must state: 1) the hourly rate; 2) the date of the service performed; 3) the description of the service as it directly relates to the Conservation Easement; and 4) the hour(s) worked per service and total cost.

*****The County in its sole discretion may reject an invoice for any reason.

*****The County does not offer tax advice. Applicants are directed to seek advice from a tax professional.