



VIRGINIA DEPARTMENT OF HISTORIC RESOURCES

Historic Preservation Easement Program

POLICY #8

Easement Program Recordkeeping

The Department of Historic Resources takes seriously its role as an easement holding organization and strives to meet or exceed all recommendations and guidelines for such organizations. In doing so, the Easement Program staff will compile information in compliance with the 2006 revisions to the Internal Revenue Service tax code (as set forth in the Pension Protection Act of 2006) and will continue to monitor easement data to identify trends and areas where improvements can be made to the delivery of services.

1. number of easements held at beginning of year, acreage, and location
2. number of easements (and acreage) acquired (new easements)
3. number of easements modified, sold, transferred, released, or terminated (and acreage)
4. number of easements in following categories:
 - a. buildings and structures
 - b. easements that encumber a golf course or portions of a golf course
 - c. Easements within or adjacent to residential developments or housing subdivisions, including easements related to the development of property.
 - d. Easements that were acquired in a transaction described under "purchase of real property from charitable organizations" in IRS Notice 2004-41 (properties purchased and then transferred).
5. number of easements and acreage monitored by physical inspection or other means.
6. number of archaeological sites and resources identified on easement properties.
7. total staff hours and list of expenses incurred monitoring and enforcing
8. all easements on buildings and structures acquired after August 16, 2006, and show if each easement meets the requirements of section 170(h)(4)(B). These are properties that are listed in the National Register or are contributing features of a National Register property).
9. number and nature of violations (Technical, Minor, and Major)

The Department will also ensure the safety and security of the permanent files associated with easement properties. The permanent files include copies of the baseline documentation, a copy of the recorded deed of easement, and copies of correspondence, photos, and inspections reports from the property.