



Conservation Easements

A conservation easement is a legal agreement between a landowner and a qualified conservation organization or government agency that permanently limits uses of the land in order to protect its conservation values.

Advantages

- It leaves the property in the ownership of the landowner, who may continue to live on it, manage it, sell it, or pass it on to heirs.
- It may lower estate taxes—sometimes making the difference between heirs being able to keep land in the family and their needing to sell it. In addition, an easement may provide the landowner with income tax and, in some cases, property tax benefits.
- It is flexible, and can be written to meet the particular needs of the landowner while protecting the property's resources. An easement on property containing rare wildlife habitat might prohibit any development, for example, while one on a farm might allow continued farming and the building of additional agricultural structures. An easement may apply to just a portion of the property, and need not require public access.
- It is permanent, remaining in force when the land changes hands. A land trust or government agency ensures the restrictions are followed.

Land Protection

Conservation easements can be used to protect a wide variety of land, including farms, forests, historic areas, ranches, wildlife habitats, and scenic views. The Greenbelt Land Trust strives to secure and protect in perpetuity lands that protect native habitats, preserve natural beauty, and provide a connection to the natural world.

Donation/Purchase

A landowner sometimes sells a conservation easement, but usually easements are donated. If the donation benefits the public by permanently protecting important conservation resources and meets other federal tax code requirements it can qualify as a tax-deductible charitable donation. The amount of the donation is the difference between the land's value with the easement and its value without the easement. Placing an easement on your property may or may not result in tax savings. Any easements either donated to or purchased by the Greenbelt Land Trust requires an appraisal completed by a qualified appraiser.

Enforcement/Monitoring

The land trust or government agency receiving the easement takes on the permanent responsibility and legal right to enforce the terms of the easement. It will monitor the easement by inspecting the land regularly (generally on an annual basis) and talking to the landowner about future plans in order to avoid conflict with the easement.



greenbelt land trust

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