

What are Conservation Easements?

Conservation easements are legal restrictions that landowners voluntarily place on their lands to exclude certain activities, such as commercial development, residential subdivisions and structures. Those rights are transferred to a nonprofit conservation organization, Conservation Force. The owner keeps all other rights. The easement remains on the land and passes with it when the land is later sold or inherited. The normal purpose of the easement is to preserve the land in a wild state.

Benefits of a Conservation Easement:

1. The natural habitat is preserved intact in perpetuity;
2. The donation and protection fulfills ones land and wildlife conservation ethic;
3. A federal income tax deduction for the value of the donation can be taken as a charitable gift;
4. Property tax assessments are lowered by the amount of the easement;
5. The inheritance taxes on the property are reduced or avoided.

About Conservation Force

Conservation Force is a non-profit 501(c)(3) public foundation. The name stands for the fact that sportsmen are the foremost force for wildlife conservation. One of our main objectives is to insure the continued contribution and positive perception of the sportsmen's role in conservation. Our goal is to improve the profile of hunting, hunters, and to expand and protect hunting opportunities. Conservation Force's purpose as a land trust is to save private land and game for hunting and fishing forever.

We Are Pro-Hunting

Conservation Force is a pro-hunting organization and proud of it. Sportsmen and women pay more for wildlife conservation than all others in society combined. Sportsmen are indispensable to wildlife conservation. Ask for our hunting advocacy literature or visit our web site at www.conservationforce.org. We want to save natural habitat for today and tomorrow's hunters. Private land owners are the keepers of the game as well as the game keepers.

What Do You Have To Do?

Let us know your interest by contacting Conservation Force at:

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CONSERVATION EASEMENTS

Conservation
FORCE

Why Grant a Conservation Easement?

Some find conservation easements a way to support a nonprofit conservation group like Conservation Force. Some people want to ensure their property remains intact after they've gone, and that their family can inherit the land and enjoy all the recreational values that generations before enjoyed. Conservation easements are powerful estate planning tools that can help keep land in the family. Sportsmen and women generally support wild places and wildlife.

Whose Land Qualifies?

The land must have a conservation value. Conservation Force looks for land that is suitable for game and wildlife, land that is large enough to have conservation value, as well as land strategically located such as corridors for wildlife.

Tax Benefits

As a qualified nonprofit, 501(c)(3) foundation, Conservation Force can accept donated easements, making the donors eligible for income tax and, potentially, other tax benefits. Only donated easements qualify for a tax deduction. The easement must also be granted in perpetuity for conservation purposes.



The following example gives a general idea of how the tax deduction may work:

1. Each property is reviewed and a description of the land and its values is developed. This is called a baseline report and is required for a donated easement.
2. The specific conditions of the easement are discussed and developed cooperatively between Conservation Force and the landowner.
3. An appraisal of the land is done.
4. The easement's potential gift value equals the difference between the before and after values of the land.
5. The landowner can deduct the amount of the easement donation from his/her adjusted gross income (AGI)—but not to exceed 30% of the AGI.
6. Any excess amount of the donation may be carried forward and deducted over the next five years. Because the market value of the land is less, the landowner may also realize property tax, gift tax and estate tax reductions.

How It's Done?

- 1) We tour your land for preliminary acceptance,
- 2) You have a baseline inventory and conservation value determination made by an experienced scientist,
- 3) You obtain an appraisal,
- 4) You obtain a title report,
- 5) The terms of the easement are agreed upon, executed and recorded.

(We can recommend professionals that perform each step to ensure your tax deduction)

Miscellaneous Expenses

The landowner will incur some expenses in granting a conservation easement. Those expenses are tax deductible. To claim the easement as an income tax deduction, the IRS requires an appraisal and a baseline inventory. The baseline inventory documents the current nature of the land, including improvements, water resources, and flora and fauna. The appraisal is crucial because it establishes the values used in the easement process.

The landowner also makes a one-time cash donation (conservation fee that is tax deductible) to assist Conservation Force for monitoring the easement. A representative will tour the land once a year to ensure the easement's provisions are being met. The requested donation for that monitoring costs will vary according to the size of the property, complexity of the easement, and location of the land.