



How to donate a conservation easement

First and foremost—a sincere thank you for considering supporting your local land trust and for protecting places you care about.

The following steps are most of the basic steps in the donation of a conservation easement. These will vary from land trust to land trust and region to region. As always, the best way is to understand what is required is to check with your local land trust.

1. Find your local land trust. Our member organizations are a great place to start.
2. Landowner and land trust representative(s) meet to discuss landowner's wishes, needs and conservation objectives. The land trust representative describes the land trust and its policies, and explains how a conservation easement works, appropriateness for the property, and any other conservation options that may be available to the landowner.
3. If the goals and values align, landowner reviews the material, consults with family members, legal counsel, and/ or tax advisors, and indicates an interest in further exploration of an easement. The Land Trust Alliance has a list of appraisers, attorneys, and consultants experienced in land conservation to assist landowners.
4. A land trust representative visits the property to evaluate its features and the natural and open-space resources, and consults again with the owner on the easement terms and the long-term objectives. The land trust representative determines whether protection of the property serves the public interest and, (if donated), which of the various IRS public benefits tests is satisfied. The land trust then conducts a baseline study to inventory and document the resource values of the property.
5. After consulting with family members, advisors, or others, the landowner reaches a preliminary agreement with the land trust on the proposed terms of the easement and property description.
6. The land trust board approves the conservation easement, making a finding as to the public benefit of the easement and how it fits with the land trust's strategic plan.
7. Landowner provides chain of title, certification of title or title report to the land trust.
8. The landowner contacts the lender, if any, to arrange for subordination of mortgage. The mortgage must be subordinated for the conservation easement to be effective and (if donated) for a tax deduction to be available.
9. Landowner determines if certain IRS requirements for an easement to be tax deductible are met.
10. Conservation easement is finalized and signed.
11. The signed easement documents, usually including the Baseline Report, are recorded at the county courthouse.
12. Most land trusts ask conservation easement donors to make a donation to the land trust to cover the costs of monitoring and enforcing the conservation easement in perpetuity.
13. If the landowner intends to take a qualified tax deduction or claim a credit for the non-cash charitable gift, the landowner is responsible for hiring an independent appraiser to determine the value of the gift.
14. The landowner claims a federal income tax deduction for the donation on a special form with his or her income tax return (Form 8283). Depending on the state, there may be state and local tax savings as well.
15. The land trust has the responsibility of monitoring the property once or twice per year to ensure that all of the easement conditions are met. Annual monitoring helps a land trust and landowner strengthen their relationship, determine if the easement is effective and uncover any problems. Annual easement monitoring also provides the land trust and landowner an opportunity to review the easement terms and discuss any planned activities for the property.