The following organizations can assist you in determining which conservation option may suit you:

**Appalachia Ohio Alliance (AOA)** is a regional land trust that operates in Southeastern Ohio with headquarters in Logan. AOA promotes the conservation of natural areas, farmland, forestland and open space. Contact: Brian Blair, president, (740) 332-1025 or Steve Goodwin, program consultant, (740) 817-1759. [www.appalachiaohioalliance.org](http://www.appalachiaohioalliance.org)

**Athens Conservancy** protects open-space lands in Athens County. Contact: Donna Goodman, president, (740) 591-2963. [www.athensconservancy.org](http://www.athensconservancy.org)

**Fairfield Land Preservation Association** is a land trust operating in Fairfield County. It protects natural areas, farmland and historic sites in the Fairfield County area. Contact: Jonathan Ferbrache, (740) 653-8154 Ext. 133. [www.fairfieldlandpreservation.org](http://www.fairfieldlandpreservation.org)

**Friends of Lower Muskingum** is a partnership of organizations and individuals whose mission is to restore, protect and maintain the physical, chemical and biological integrity of the Muskingum River. Contact: Marilyn Ort, president, (740) 373-3372. [www.muskingumriver.org](http://www.muskingumriver.org)

**Hocking River Commission** is founded to serve as a nonprofit spokes group for the preservation of the scenic Hocking River. Contact: John Wryst, president, (740) 591-1763. [www.hockingriver.org](http://www.hockingriver.org)

**Raccoon Creek Partnership** improve and protect water quality in the Raccoon Creek Watershed. Contact: Amy Mackey, watershed coordinator, (740) 597-1473. [www.raccooncreek.org](http://www.raccooncreek.org)

**Rural Action** is a community organization driven by the vision of its members: to live in a region of clean streams, healthy forests, thriving family farms, meaningful jobs for everyone, lively towns that remember their history and people working together to make this a reality. Contact: Susi Rankis, Sustainable Forestry Administrator, (740) 767-4938. [www.ruralaction.org](http://www.ruralaction.org)

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**Funding provided by:**

**The Ohio Environmental Protection Agency,**  
**Environmental Education Fund.**
You have a unique opportunity to leave a legacy by preserving your land for generations to come! Whether you farm your land, enjoy it for recreation, or simply delight in its natural wonders, you and your heirs can continue to do so by protecting your land from development with the help of a land trust. Land trusts have many options available to help you voluntarily conserve your land; yet you can still continue to own it, farm it, grow timber on it or just derive pleasure from its presence.

1) Conservation Easement: A conservation easement is a legal agreement between you and a land trust or a qualified governmental organization; it permanently limits current uses and future development of your land, according to your wishes. Like any other real estate transaction, a conservation easement is recorded in the official records of the county where your property is located. You agree to permanently protect your property from development. You still own your land; you may continue to farm, selectively harvest timber, or just enjoy it. You may sell it or pass it on to your children or other heirs. The land remains in private ownership.

There are several options offered by land trusts that can help you protect your property for generations to come:

- Donated conservation easements may qualify for a charitable income tax deduction under federal tax regulations: a qualified appraiser determines the value of the easement. The income tax deduction is based upon the difference between the land's value with an easement and the value without an easement.
- A: Someone from the land trust will meet with you and walk your property boundaries to determine the feasibility of a conservation easement. A baseline document will be prepared to affirm existing conditions and the conservation values found on your property. The land trust will also review the title of ownership, and work with you to subordinate the mortgage if a mortgage is present. The land trust will request any information regarding recent land surveys, and will discuss the types of restrictions and rights that you want to retain. A land management plan will be prepared. The baseline document and the land management plan will be included as supporting documents in your final conservation easement. Once the conservation easement is approved by you and you have reviewed it with your attorney, the land trust Board of Directors must approve and accept your easement. The conservation easement is recorded in the county recorder’s office after it is signed. The land trust subsequently will provide the appropriate letters and IRS forms acknowledging the easement donation.

Q: What are the steps to create a conservation easement?
A: You and the land trust have agreed upon the reservations and restrictions, the land trust will prepare a draft conservation easement. The conservation easement is approved by you and you have reviewed it with your attorney, the land trust Board of Directors must approve and accept your easement. The conservation easement is recorded in the county recorder’s office after it is signed. The land trust subsequently will provide the appropriate letters and IRS forms acknowledging the easement donation.

Q: What are the "conservation values" recognized by the IRS?
A: The IRS requires that land protected by an easement meets one or more of the following conservation values: the land protects relatively natural habitat of fish, wildlife or plants; it preserves open space – including farms and forests – either for scenic enjoyment or in keeping with a clearly delineated public policy; it preserves land for public outdoor recreation; it preserves historically important land or certified historic structures.

Q: What activities are not allowed in an easement?
A: Activities that are generally not allowed include subdivision of the property, building of additional roads or structures (unless included in the easement), mining and filling activities, or clear-cutting of trees.

Q: Who enforces the terms of a conservation easement?
A: The conservation holder (land trust, or governmental entity) assumes the responsibility and legal right to enforce easement restrictions. The holder also has the right to access the property for inspections. A land trust will establish an annual monitoring program and arrange an appointment with the landowner to visit the easement property.

Q: How are easement values determined?
A: If you are interested in taking an income tax deduction, a qualified appraiser must complete an evaluation of your property, following guidelines established by the IRS. The appraiser establishes a current value without the easement restrictions and a value after the restrictions are in place. The difference between the two values becomes the value of the easement. Example: If the current fair market value of a property is $95,000, but the easement reduces its worth to $50,000, the value of the easement is $45,000.

Q: What are the tax incentives associated with a conservation easement?
A: Always consult your tax advisor for the latest incentives or changes in the tax laws associated with conservation easements. Easements must be given in perpetuity to a qualified conservation organization to be eligible for federal income tax deductions under the rules for charitable contributions. Under current (2011) rules established by Congress, you may deduct the value of an easement from your adjusted gross income (AGI) as a charitable contribution (50% maximum of AGI for most landowners, and 100% if you qualify as a farmer). This contribution can be "carried over" for 16 years.

There are other tax benefits in establishing a conservation easement. It can be a valuable tool that should be considered in estate planning, and can help ensure that your property remains in the family by eliminating or reducing estate taxes. You may also donate a conservation easement through your will as part of your estate planning.

Q: Does a Conservation easement allow public access to my property?
A: No. You retain control of access.

Q: Can I sell my property?
A: Yes, it can be sold or inherited, but the easement restrictions remain in place for the buyer and their heirs.

Q: Can Easements be changed or revoked?
A: Because conservation easements qualify for the tax deductions under IRS rules, they are permanent, however, conservation easements can be amended if both parties agree to the changes, and the initial conservation values of the easement property are retained.