

What Is an Easement?

A conservation easement is a private legal agreement between a landowner and a land trust, such as the Potomac Conservancy, that protects land and its conservation values permanently. The landowner and land trust together write the easement to protect the natural and scenic qualities of the land. The landowner retains title and continues to own, use, and enjoy the property, subject to the terms written in the conservation easement.

Why donate a conservation easement?

- Preserve your land's special qualities.
- Make a gift to your children or grandchildren
- Prevent future landowners from harming the land or "un-doing" the work you've done to improve your property
- Help maintain the landscape that defines your community.
- Enjoy the property tax, state income tax, and federal estate and income tax benefits associated with an easement donation.

What do conservation easements do?

- Restrict or prohibit subdivisions
- Restrict the number and size of structures
- Prohibit industrial/commercial uses (except agriculture, forestry, etc.)
- Prohibit mining, oil or gas extraction, and major excavation
- Prohibit cutting of *stream-side* trees and vegetation
- May require a Forest or Farm Management Plan for some activities
- Protect your property's features- scenery, historic sites, farm soils, etc.

Remember, YOU decide the specifics of YOUR easement!



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How long does a conservation easement last?

A conservation easement is meant to last forever. All future landowners must abide by its protective terms. The easement is written as a deed and recorded in public county land records. It will appear in future title searches, ensuring that it will never go unnoticed by future landowners.

Who owns the land under a conservation easement?

The landowner continues to the property after donating an easement and can use it as he or she did before the donation, subject only to the terms agreed upon in the easement. The property can still be used as a residence, farm, or working forest, and it can be transferred, sold, or bequeathed.

How is the value of a conservation easement calculated?

$$\text{Easement Value} = \text{Land's market value *before* the easement} - \text{Land's market value *after* the easement}$$

Stronger easement restrictions yield higher easement values. To seek tax benefits, landowners must obtain a "qualified appraisal" to determine the easement value.

What land qualifies for a conservation easement?

Scenic, historic, or ecological features can qualify a property. For example, a property with forest resources, farmland, and habitat for rare species would be an excellent candidate. Potomac Conservancy seeks lands with forest and water resources and/or scenic features. We evaluate numerous property criteria and use a rigorous approval process to decide whether to accept a conservation easement.

