

Nation Ford Land Trust



Introductory to Conservation Easements
2025

Introduction

Welcome to Introductory to Conservation Easements! This pamphlet is intended to help landowners understand one of the most flexible and effective tools available to conserve and protect private property – the conservation easement. Nation Ford Land Trust (NFLT) is the primary operating land trust in York County but also works in other surrounding counties. NFLT is just one of many land trusts in the nation! As cooperative partners, we wish to provide our conservation easement holders, current and potential, the best information for their property. We know that caring for a conserved property can be a complicated undertaking.

We have prepared this booklet to:

- ◆ Introduce what a conservation easement is and what the process entails
- ◆ Help answer questions about conservation easement documentation
- ◆ Help you understand your benefits and responsibilities when undertaking a conservation easement

We hope you find this overview helpful in understanding how a conservation easement begins and continues in perpetuity. Questions, concerns, and feedback are always welcome. NFLT has been protecting land in York County since 1989 and we look forward to protecting the natural land of York County and its surrounding counties for many years to come!

Nation Ford Land Trust

What are “land trusts”? The first land trusts were created in the early 1900s as the conservation movement began. Today, over 1,700 land trusts protect about 37 million acres of land in the United States. Since its founding in 1989, NFLT has worked to protect the natural, open, and historic lands of York County. We currently possess or hold easements on more than 15,000 acres in York, Chester, and in several other counties in North and South Carolina. NFLT’s professional staff searches for opportunities to engage every segment of our community in preserving the best parts of our scenic landscape and heritage.

Why is it so important to protect the land of York County? The Piedmont woodlands and prairies of York and surrounding counties are rich in native animals like the iconic white-tailed deer, the wild turkey and species that are heard more often than seen, like the American bullfrog. Our forests are especially diverse, ranging from hardwoods like oaks, hickories and sweetgum to softwoods like the prominent loblolly pine. Piedmont prairies are increasingly hard to find and so are a priority interest of Nation Ford Land Trust especially since they are home to endangered species like the Schweinitz’s sunflower..

The fast growth of York and surrounding counties requires special care to preserve our natural heritage.

With its proximity to the Charlotte area, York County has been labelled as one of the fastest growing areas in the country and is losing three acres a day to development. As undeveloped land becomes scarcer, many people are concerned about preserving our remaining natural areas. Conservation easements protected by organizations such as Nation Ford Land Trust provide an important way to conserve this heritage

What is a Conservation Easement?

Conservation easements are voluntary agreements between a landowner and a qualified conservation organization which protect important natural resources on a property. The property can be privately or publicly owned. In either case, the conservation easement limits development or use of the property to protect the natural resources — or conservation values. The terms of the conservation easement are legally binding and remain in force even through future changes in property ownership.

The purposes of establishing conservation easements on a property include: maintaining the natural or rural character of the land ensuring that the land will never be developed preserving land areas for outdoor recreation and environmental education for the general public, protecting natural habitat of fish, wildlife, or plants, preserving open space (including farmland and forest) where such preservation is for the scenic enjoyment of the general public, or preserving historically important land areas or certified historic structures.

Conservation easements allow landowners to continue to own and use their land, but places limits on what can be built or the types of uses allowed. These limits, established by official documentation, can include further subdivision or the number of building sites. Because individual landowners have different needs and goals for the conservation of their property, each recorded conservation easement contains unique terms which reflect a balance between protecting the land and its resources and the personal objectives of the landowner.

While a conservation easement's primary purpose is to preserve the natural, open land of a private property, landowners can benefit financially from placing a conservation easement on their land. Details of how conservation values are determined and possible income tax adjustments are available in the full booklet version of this brochure, available at request.

Qualifying for the Financial Incentives

To qualify a conservation easement donation for a federal income tax deduction, several kinds of documents need to be provided. These vary depending on the type of land being protected. Detailed information on this can be provided by NFLT staff and are described in the full version of this educational document.

The monetary value of the conservation easement is typically the difference between the value of the property at the current “highest and best use” (without any conservation restrictions) and its value with the conservation easement restrictions in place. Placing a conservation easement on a property removes its “developmental potential” since further development cannot occur. Often, the value of a conservation easement is greater in areas where development pressure is most intense and lower in more remote areas. Likewise, a conservation easement that prohibits development to a greater extent will have a higher value than an easement that conveys only minimal restrictions.

If the value of the charitable donation exceeds the landowner’s ability to use the tax deduction over the allowable period, donations can be carried out in phases. Some of the expenses accumulated by a landowner in the donation process may also be tax deductible. Further, estate beneficiaries can use conservation easements as an estate planning tool to reduce taxes and, in the cases where conservations easements are donated, they can be counted as a charitable donation from the IRS or State.

Developing a Conservation Easement

Beginning the conservation easement is a multistep, personal process that begins when a landowner notifies an NFLT representative of the intent to pursue a conservation easement. The next steps in the process then look like:

- ◆ Legal counsel and staff begin negotiating with both parties involved to customize the conservation easement.
- ◆ An appraiser determines the value of the land without the easement and with the easement in place to determine the value of the easement gift to calculate the future tax benefits.
- ◆ NFLT staff prepare a baseline report, which includes an examination of the property through remote analysis as well as in-person visits to determine the specific conservation values the property offers.

After NFLT enters into a CE, we are responsible for ensuring a property's conservation values are protected forever. To meet this obligation, we perform what is call:

- ◆ Monitor the property at least once per calendar year.
- ◆ Produce an annual monitoring report (including a route map and recent photos) to document any issues observed, changes to the property and/or boundary encroachments and to establish an ongoing record of the property's condition and use over time.



This introductory to conservation easements 101 booklet was adapted from the BCOLT Landowner Handbook and the Texas Land Trust Council Conservation Easements Guidebook

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