

# Land Preservation and Conservation Easements



## Guadalupe-Blanco River Trust

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## Private Ownership:

A conservation easement is a legal agreement made by a property owner to restrict the type and amount of development that may take place on the owner's property. The Guadalupe-Blanco River Trust staff works one-on-one with property owners to tailor the conservation easement to the owner's interests. In doing this, it allows the property owner to keep his/her land in operation and private ownership.



## Why would a Property Owner want a Conservation Easement?

- ☞ The owner's land remains in private ownership
- ☞ Permanent protection with flexibility to meet the owner's interests
- ☞ An owner may sell his/her land and the easement remains with the land
- ☞ May yield tax benefits: income tax deduction, reduction in property and estate taxes
- ☞ The public does not gain access to the owner's property



## Flexibility:

Easements are an especially effective tool for conserving the Guadalupe watershed, where it is desirable to leave protected land in private ownership and to ensure that the agriculture, ranching, hunting and other uses can continue.

Ranchers rely on the land and water to have a successful operation. The flexibility to add new farm facilities on the property allows the operation to grow while keeping the property in private ownership, are just a few benefits of a conservation easement.

As a landowner in the hill country, there are special opportunity's to protect the views of the landscape, rock formations, and rugged terrain. A conservation easement can accomplish all this while allowing the land to be sold or passed on to loved ones.



Photo by Herb Smith

## Permanent Protection:

There are several types of easements such as scenic, historic preservation, agriculture, and conservation. They all focus on something different, tailored to the property in question, the resources to be protected, and the desires of the landowner. The bottom line is that the restrictions must be adequate to protect something of public benefit but it does not mean the public is allowed access — for example an active ranch or significant wildlife habitat.

## Tax Benefits:

Placing a conservation easement on the land may result in significant tax benefits. An easement donation may qualify as a charitable contribution, and be deductible for federal, estate, and gift tax purposes; in addition there maybe local tax benefits.

For income tax purposes, the value of the donation is the difference between the land's value with the easement and its value without the easement. Placing an easement on the property also may result in property tax savings. In addition a conservation easement that removes the lands development potential, the easement lowers its market value, which in turn lowers estate taxes. The estate taxes can be recuperated through the estate.



Photo by Herb Smith

## Next Steps:

To learn more about conservation easements and other methods to protect your land for future generations contact:



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## Talk to Others

If interested in learning more about conservation easements, but are unsure if this is the right decision, the Trust can arrange opportunities to talk with other landowners that have placed a conservation easement on their land. The Guadalupe-Blanco River Trust wants to make sure each landowner is making the right decision.

## Contact your Legal and Financial Advisors

The Guadalupe-Blanco River Trust does not provide legal or financial advice. The Trust plays no role in determining the value of the easement. After determining that a conservation easement is right for you, the next step will be to contact legal and financial advisors. It is up to each landowner, to justify the value of his/her easement to the IRS for tax purposes. The brief explanations provided here are intended only to give an idea of what you can do to preserve your land for future generations.



## Read More

The Guadalupe-Blanco River Trust has additional materials available upon request to learn more about land preservation options. You can also visit our website at [www.gbrtrust.org](http://www.gbrtrust.org).