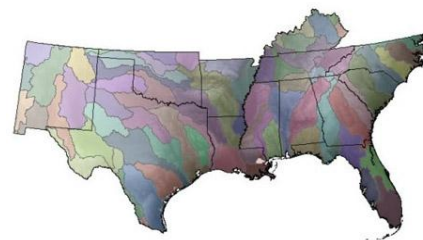




Applying knowledge to improve water quality

Southern Regional Water Program

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Farm and Forest Land Preservation with Conservation Easements

by

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This guide is an original
publication developed
for the Rural/Urban
Interface program of the
Southern Regional
Water Program.



Farm and Forest Land Preservation with Conservation Easements

I. Introduction

A conservation easement is a legal instrument that allows landowners to voluntarily restrict the ways in which a designated parcel of land can be used. Conservation easements are an increasingly popular way for landowners to control the future use of their property and for the public to ensure that privately owned lands are used in publicly desirable ways. Conservation easements are created through either a voluntary sale or donation from a landowner to a governmental agency or other qualified organization. The agency or organization that receives the easement obtains the right and obligation to enforce the restrictions on both current and future owners of the property. Typically, the restrictions limit the type and amount of “development” that may occur on the parcel. The exact nature of these restrictions vary from one conservation easement to another; they are determined by agreement between the landowner and the agency or organization receiving the easement. Since the restrictions are often in the public’s interest and typically diminish the value of the land, landowners can receive property, income and estate tax benefits from granting the easement. The extent of the tax benefits depends on both the details of the conservation easement and the landowner’s specific circumstances.

What happens on the land affects both water quantity and water quality. Impervious surfaces associated with development such as parking lots, roads and roofs, for example, increase the amounts of stormwater runoff and the speed with which receiving streams rise and fall. Contaminants like sediment, motor oil, nutrients, and antifreeze often increase during and after development. Conservation easements can be used to manage land use change and protect and improve water resources; for instance, easements may be used to maintain streamside buffers, to protect groundwater recharge areas or to maintain forest cover in sensitive watershed areas.

This publication provides a general introduction to conservation easements. It begins with an overview of both conservation easements and private land conservation. The following two sections explore the legal and tax implications of granting a conservation easement in more detail. Following these is a summary of the steps involved in granting a conservation easement. Finally, there is a list of additional resources where the interested reader can obtain more detailed information. What this document does not provide is legal and financial advice that is specific to the circumstances of individual landowners. To obtain this type of guidance, landowners should consult with a competent professional, employed by the landowner, and possessing an intimate knowledge of the landowner’s needs, desires and circumstances. This is especially true for landowners who wish to continue to reside or work on or otherwise use the land upon which they are contemplating granting a conservation easement.

II. An Overview

Land conservation has historically occurred through government acquisition or retention of property. National and state forests and park systems are prime examples. However, private organizations, commonly referred to as land trusts, have also been active in the conservation and/or preservation of privately owned lands. Land trusts are non-profit organizations that hold property or interests in property, in trust, for the public good. The first land trusts were formed in the 1890s in the northeastern United States in response to the rapid urbanization that

accompanied the industrial revolution. These trusts initially operated much like private park commissions, acquiring lands in or near urban areas for the public to use and enjoy. During the first half of the 20th century, land trusts and the types of lands protected grew more diverse, although the actual number of land trusts and the amount of land protected grew somewhat slowly. By 1950, there were only about 50 land trusts operating in the United States; most of which were located in either the Northeast or along the Pacific coast.

The environmental movement of the 1960s and 1970s brought a newfound interest in conservation and the number of land trusts began to grow at a more rapid pace. However, at that time, land trusts were protecting lands primarily through outright ownership, acquiring property either by donation or purchase. This method of land conservation requires either well-funded land trusts, conservation-minded and generous landowners, or some combination thereof. To better leverage their limited resources, land trusts began to use a particular type of easement called, fittingly enough, a conservation easement.

An easement is a commonly used legal instrument that grants a right over a particular piece of property to someone other than the owner of the property.¹ Easements are based on the idea that property ownership is not a single indivisible right, but instead a collection of individual, often separable, rights. These individual rights include, for example, the right to erect structures, reside, grow crops and exclude others from the property. This collection of rights has often been compared to a bundle of sticks, with each stick representing a different right. Just as a single stick can be removed from a bundle, so can an individual right be severed from the collection of rights that a landowner enjoys. The severance of a right often occurs by voluntary transfer, as in a lease where the right to temporary occupancy of a property is granted to a tenant. However, the severance can also occur involuntarily, as when a public utility obtains an easement to install and maintain a pipeline over or under privately owned property through the power of eminent domain.

The advantage of easements over ownership for land trusts is that they allow trusts to protect lands, not by acquiring the entire bundle of landowner rights by purchasing the property, but by acquiring only those specific rights that are relevant to the trusts' conservation goals. In general, these rights are the rights to "develop" the land in the future, or the rights to convert the land to a more intensive use, such as from a farm to a residential neighborhood, shopping mall or industrial park. Since landowners are often more willing to sacrifice the right to develop their land than all of their rights to the land, conservation easements allow land trusts to preserve more lands with fewer resources. As a result, the increased use of conservation easements has helped to fuel a substantial increase in the rate at which lands are being protected across the country.

The use of conservation easements to conserve private lands has also been encouraged by amendments to state and federal laws to solidify the legal basis for this particular type of easement and to increase the tax benefits available to landowners who grant conservation easements. Most state legislatures have enacted an enabling statute that authorizes state governmental agencies to acquire conservation easements and specifies how conservation easements are to be enforced and how they are to be assessed for property taxes. At the federal

¹ For more information on easements, see *An Introduction to Easements*, available online at <http://economics.ag.utk.edu/pubs/policy/easement.pdf>.

level, the tax code has been amended, most recently by the Taxpayer Relief Act of 1997, to increase the incentives for conservation easements. The legal implications of conservation easements are discussed in the next section. An overview of potential tax benefits follows.

III. The Legal Implications

Conservation easements are designed to preserve existing, or limit future, uses of land. They are legally binding, voluntary agreements between landowners and government agencies or other qualified organizations designed to restrict the type and amount of development that can occur on a parcel of land. The landowner forgoes these development rights and the agency or organization acquires the right and obligation to monitor and enforce the restrictions. These restrictions apply to both current and future owners, as conservation easements are publicly recorded and “run with the land.”

Thus, instead of transferring property rights as other easements do, conservation easements actually “extinguish” these rights. Exactly which rights are extinguished varies from one conservation easement to another. However, in general, all rights not explicitly transferred or extinguished by the easement are retained by the landowner. Conservation easements do not require public access or use of the land by the agency or organization that receives the easement, unless specifically stated in the easement. However, some ambiguity currently exists over who may sue to enforce the terms of an easement. As a result, the question of who, in addition to the easement holder, may sue to enforce a conservation easement will likely be answered in each state by either judicial decree or future legislative action.

One of the most important advantages of conservation easements is their flexibility. For example, landowners and the receiving agency or organization have a great deal of freedom in choosing exactly which rights are extinguished by the easement. This allows conservation easements to be tailored to the particular circumstances of individual landowners. For example, landowners may transfer “development” rights while retaining the right to continue using their land. Thus, landowners can use conservation easements to achieve conservation and possibly tax and estate planning goals, while retaining the right to use their lands for agriculture or forestry. Also, the right to continue using the land may be transferred to future owners of the property, such as the landowner’s heirs or beneficiaries. Conservation easements designed to protect “working lands” are often referred to as agricultural easements or agricultural conservation easements. A landowner can also retain limited development rights, such as the right to erect one or more houses or other structures on the property.

Conservation easements are also flexible in terms of their coverage and duration. For example, landowners may restrict all or any portion of their property with an easement. The conservation easement can either be permanent or last only for a specific period of time. However, this flexibility is limited by two factors. First, the tax incentives available to landowners can be affected by the structure of the easement. Although tax incentives will be discussed in more detail in the next section, in general, the less restrictive the easement or the more rights the landowner retains, the less likely the easement will qualify for tax incentives. Along similar lines, the less restrictive the easement or the more rights the landowner retains, the less likely that a governmental agency or qualifying organization will be interested in participating in the easement. Monitoring and enforcing easements requires resources and

agencies or other organizations will be less willing to devote these resources to easements that offer little public benefit.

While conservation easements need not grant public access to the property, state laws often grant the agency or organization holding the easement the right to enter the property to determine whether the terms of the easement are being satisfied. Similarly, while conservation easements may lower the amount of property taxes due, they do not, in general, absolve the property owner from the payment of such taxes. More generally, granting a conservation easement does not absolve the landowner from traditional owner responsibilities, such as any applicable duty of care the landowner may owe in regard to the property's upkeep and maintenance. As a result, landowners may still be held liable for a breach of that duty that results in property damage or injury to persons on or near the property. However, in some cases, landowners who grant conservation easements to governmental units may be absolved from this responsibility by state statute.

Finally, it is important to understand that a properly executed and recorded conservation easement will govern the use of the property it encumbers for the life of the easement, unless a court order invalidates all or part of the easement. What conditions, if any, would be required for a court to modify or invalidate the terms of a conservation easement are not presently known. Thus, if an easement restricts the use of a parcel of land to "agricultural pursuits," and such pursuits become untenable because of a change in local land uses or market conditions, it is not clear what alternative land uses would be acceptable to a court. Would the land necessarily revert to its "natural state"? Might the conservation easement be construed to allow another land use with obvious public benefits, such as a park or school? Or, might a court simply recognize the impossibility of continuing agricultural operations and invalidate the easement? At this point, conservation easements remain a relatively new, untested legal instrument and there are no clear answers to these questions. As a result, landowners who wish to preserve an ongoing use of the property, such as farming or forestry, should ensure that the easement not only explicitly retains the right to continue these operations, but also allows for both changes in these operations to meet changing market or land use conditions and changes in land use if these operations become unsustainable.

IV. The Tax Benefits

A conservation easement can have significant property, income and estate tax benefits for the landowner. Conservation easements may lower property tax payments by decreasing the assessed value of the land for which the easement is granted. Property taxes are typically based upon the property's fair market value. For farm or forest land located in or near developing or urban areas, the market value of the land for development may exceed for the value of the land in its current use. The property tax assessment is, in general, based on the higher value. By granting a conservation easement, the landowner forecloses the possibility of the land being converted into this alternative use and the property tax assessment is reduced by the value associated with the possibility of converting the property into the alternative use.

Thus, the property tax savings from a conservation easement will be greater for lands that are in or near urban or developing areas and for lands that are burdened by more restrictive easements. What the law typically does is simply require that assessors consider the effect of the easement when assessing the value of the property – the greater the diminution in value, the

greater the property tax savings. However, these tax savings may be reduced or even eliminated if the property already qualifies for differential assessment. Differential assessment programs, commonly referred to as “greenbelt laws,” direct local tax assessors to assess land that qualifies as agricultural, forest or open space land at its current use value, rather than its fair market value. These laws are intended to protect farm and other “green belts” of land, particularly in urban areas, from the pressures that increasing property taxes can create in favor of their development for other uses.

The donation or “bargain sale” of a conservation easement that meets the criteria of Section 170(h) of the Internal Revenue Code can qualify as a charitable donation for federal income tax purposes. (See Inset: Qualifying Easements under Section 170 of the Internal Revenue Code). A bargain sale is the sale of property for less than its fair market value. Thus, in the event of a bargain sale, the amount of the charitable deduction is the difference between the easement’s fair market value and the amount at which the easement is sold.² In addition, to qualify as a charitable deduction under the Internal Revenue Code, the donor/seller must establish intent to make a charitable gift prior to the transaction.³ Currently, the Internal Revenue Code limits the amount of a charitable deduction that can be taken in any one year to 30 percent of an individual’s adjusted gross income (10 percent in the case of corporations).⁴ However, any donation in excess of the annual limit may be applied toward federal income taxes for up to five additional years subject to the same stipulations.

Finally, the donation or sale of a conservation easement can have estate tax benefits. A properly constructed conservation easement will have two effects. First, the conservation easement will decrease the value of the taxable estate to the same extent that the easement reduces the value of the property. Second, the easement may also qualify for an additional reduction in the taxable estate under Section 2031 of the Internal Revenue Code. This Section, enacted as part of the Taxpayer Relief Act of 1997, allows an exclusion from the taxable estate equal to 40 percent of the residual value of the land subject to the easement, up to a maximum of \$500,000, provided the easement reduces the fair market value of the property by at least 30 percent. Smaller deductions are available for easements that reduce the value of the property by an amount less than 30 percent. Section 2031 also enhances estate-planning flexibility with a ‘post-mortem’ option for granting an easement.

² Internal Revenue Service Publication 561, *Determining the Value of Donated Property*, provides rules for the appraisal of a charitable donation of a conservation easement. The preferred method compares properties subject to similar easements. Where comparable properties are lacking, the value of the easement is the difference in a pre-easement valuation and a post-easement valuation, or a “value before minus the value after” rule.

³ Rules governing the tax treatment of bargain sales are discussed in Internal Revenue Service Publication 526, *Charitable Contributions*.

⁴ These annual limits may be increased under certain scenarios.

A Simple Example of Possible Estate Tax Savings

Ms. Smith owns a large farm in near a rapidly developing urban area. The fair market value of her farm is \$4 million. Ms. Smith donates the development rights in perpetuity to the local land trust. According to a qualified appraisal, the land's value is reduced by \$2 million. Ms. Smith is eligible for a charitable deduction of this amount. She also notifies the local tax assessor for reduced property taxes. Following Mrs. Smith's death, the estate tax value of the farm encumbered by the conservation easement is \$2 million, rather than the \$4 million at which it was originally appraised. Since the conservation easement qualifies for the Section 2031 exclusion, the value of the taxable estate is further reduced by \$500,000, which is the maximum amount allowed under Section 2031.

It is important to note that "tax breaks" are not assured with a conservation easement. The Internal Revenue Service requires that the easement have several characteristics to qualify for the deduction(s). The most restrictive characteristics are that the easement must be *in perpetuity* (or unending) and must be for *conservation purposes yielding significant public benefits*. (Again, see Inset: Qualifying Easements under Section 170 of the Internal Revenue Code). All conservation easements are not required to be in perpetuity, but they must be to qualify for a "charitable deduction" on federal estate and income taxes. Tax incentives for establishing conservation easements can mean significant savings for taxpayers during their lives and can result in reduced estate taxes after their death. However, for many landowners, these savings are minor relative to the knowledge that the farm they "love" won't be paved over.

Qualifying Easements under Section 170(h) of the Internal Revenue Code

To qualify under Section 170(h) of the Internal Revenue Code, a “qualified real property interest” must be donated or transferred to a “qualified organization” for “conservation purposes.” The rules allow for considerable flexibility, but are clear in many areas and have been tested in courts in a variety of circumstances.

A **qualified real property interest** can be any one of the following three:

- (i) An entire interest in the property (not necessarily including mineral rights),
- (ii) A remainder interest, and/or
- (iii) A restriction (**in perpetuity**) on the use that may be made of the real property (i.e., a conservation easement)

Qualified organizations include governmental units, such as municipalities and state and federal agencies and non-profit organizations. Most organizations qualified to accept charitable contributions are non-profit organizations and are generally organized as trusts for the management of conservation easements and properties. These organizations would typically be described as *50% Limit Organizations* in IRS Publication 78, *Cumulative List of Organizations*.

Conservation purposes are defined as the:

- (i) preservation of land areas for outdoor recreation by, or the education of, the general public (this is the only conservation purpose that would necessarily require public access);
- (ii) protection of a relatively natural habitat of fish, wildlife or plants, or similar ecosystem;
- (iii) preservation of open space (including farmland and forest land) where such preservation yields a significant public benefit and is either
 - (a) for the scenic enjoyment of the general public, or
 - (b) pursuant to a clearly delineated federal, state or local governmental conservation policy; or
- (iv) preservation of an historically important land area or a certified historic structure. A certified historic structure is any building, structure or land area listed in the National Register, or which is located in a registered historic district and is certified by the Secretary of the Interior as being of historic significance to the district.

V. The Mechanics

The following is a brief outline of the steps involved in granting a conservation easement. This process can be both time-consuming and expensive. An important consideration for many landowners will be the availability of financial assistance for these expenses.

- **Obtain Competent Professional Guidance.** It is highly recommended that any landowner contemplating entering into a conservation easement seek qualified professional assistance to help him or her sort through all of the financial and legal issues.
- **Choose the Receiving Entity.** The landowner will need to choose or find a governmental agency or other qualified organization willing to purchase or accept a donation of the conservation easement. Differences in missions and resources among governmental agencies and conservation organizations result in different priorities for protecting lands. As a result, not all organizations are likely to be interested in protecting a particular parcel of land. Typical factors considered by these agencies and organizations are the current use, size and location of the property and whether the preservation of the property would benefit the general public by preserving natural scenic views, wildlife habitat, timber, farmland, and/or cultural or historical values. While there are a variety of qualified organizations capable of and willing to accept easements, there is no guarantee that landowners will always be able to find an interested agency or organization.
- **Compile a Baseline Inventory.** The baseline inventory includes a title search, and possibly a survey of the property, as well as a description of both the current uses of the property and the resources that the conservation easement is to protect. The baseline inventory helps to establish a reference point for determining compliance with the terms of the easement.
- **Negotiate and Draft the Conservation Easement.** The landowner and agency or organization accepting the easement will need to agree upon which uses of the property are to be allowed and which uses are to be disallowed. Even though the general principle is that all rights not explicitly transferred by the conservation easement are retained by the landowner, landowners interested in continuing to use their lands should make sure that the easement contains explicit exclusions that are broad enough to allow them to use the land in accordance with their desires. An example of a form for a conservation easement can be found at <http://www.epa.gov/owow/nps/ordinance/documents/A2e-ModelLand.pdf>.
- **Execute and Record the Documents.** To be enforceable and to qualify for tax incentives, a conservation easement must be executed by all current owners of the property to which it applies. It must also be recorded in the county in which the property is located. If the property is subject to a mortgage or deed of trust, the holders of the mortgage or deed of trust must consent in writing to the granting of the easement and such consent must also be recorded. Also, it is prudent to inform other parties with interests in the property such as potential heirs or holders of other easements.
- **Obtain an Appraisal of the Property.** To qualify for certain tax benefits, the effect of the conservation easement on the value of the property must be established by an appraisal.

VI. Possible Sources of Funding

Most conservation easements are either donated or transferred via a “bargain sale” at a price below the value of the development rights that are extinguished. The ability or willingness to pay for a conservation easement, or to incur the costs associated with transferring or monitoring and enforcing the easement, will vary both from one agency or qualifying organization to another and from one parcel to another.

The United States Department of Agriculture provides funds for the purchase of conservation easements through the Farm and Ranch Lands Protection Program and the Forest Legacy Program. Information on the Farm and Ranch Lands Protection Program is available from the Natural Resources Conservation Service (NRCS), while information on the Forest Legacy Program is available from the United States Forest Service and/or the state forester’s office.

Conservation easements should not be confused with other conservation programs funded by the 2002 Farm Bill, such as the Conservation Reserve or Conservation Security Programs. An agricultural producer enrolling land in the Conservation Reserve Program enters into a contract with the NRCS through which the producer agrees to take lands out of production and establish a vegetative cover for a specified period of time, in return for an annual rental payment and cost-sharing for establishing the vegetative cover. Information on the Conservation Reserve Program and other conservation programs is available from the NRCS.

VII. Conclusion

Conservation easements allow landowners to preserve or limit current and future uses of their farms and forests. Under certain circumstances, they can provide substantial tax benefits for landowners and/or allow landowners to convert some of their equity into cash. They provide an attractive option for landowners and land trusts because they allow landowners to retain ownership while foregoing the rights to future development. Thus, through conservation easements, landowners can achieve conservation or preservation aims while retaining limited rights to continued use of their property for themselves and for future generations. To do so, conservation easements should be carefully tailored to fit individual circumstances and should be made flexible enough to accommodate changes in farm and forest practices and conditions. In addition, tax incentives are contingent both upon individual landowner circumstances and a properly structured easement. Landowners are strongly encouraged to retain competent professionals to assist them through the process.

Additional Sources of Information

Publications

Anderson, Judy, and Jerry Cosgrove, 2004. "Drafting conservation easements for agriculture," *Agricultural Law Update* 4 (April); 4-7, 2-3.

Bick, Steven, and Harry L. Haney, Jr., 2001. The Landowner's Guide to Conservation Easements. Dubuque, IA: Kendall-Hunt Publishing Company.

Brewer, Richard, 2003. Conservancy: The Land Trust Movement in America. Lebanon, NH: University Press of New England.

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Cosgrove, Jeremiah P., and Julia Freedgood, 2002. Your Land is Your Legacy: A Guide to Planning for the Future of Your Farm, Third Edition. Washington, D.C.: American Farmland Trust.

Gustanski, Julie Ann, and Roderick H. Squires (eds.), 2000. Protecting the Land: Conservation Easements Past, Present, and Future. Washington, D.C.: Island Press.

Land Trust Alliance, 2003. Conservation Options: A Landowner's Guide. Washington, D.C.: Land Trust Alliance.

Small, Stephen J., 1988. Preserving Family Lands, Book I, Essential Tax Strategies For the Landowner. Boston, Mass.: Landowner Planning Center.

Small, Stephen J., 1997. Preserving Family Lands, Book II, More Planning Strategies for the Future. Boston, MA: Landowner Planning Center.

Small, Stephen J., 2002. Preserving Family Lands: Book III, New Tax Rules and Strategies and a Checklist. Boston, MA: Landowner Planning Center.

Organizations

American Farmland Trust
1920 N St. NW, Suite 400
Washington, DC 20036
(202)659-5170
www.farmland.org

Land Trust Alliance
1319 F St. NW, Suite 501
Washington, DC 20004
(202)638-4725
www.lta.org

Trust for Public Land
116 New Montgomery St., 4th Floor
San Francisco, CA 94105
(415)495-4014
www.tpl.org

Internet Links

Land Trust Alliance
<http://www.lta.org/>

Farm and Ranch Lands Preservation Program
Natural Resources Conservation Service
<http://www.nrcs.usda.gov/programs/frpp/>

United States Forest Service
<http://www.fs.fed.us/spf/coop/programs/loa/flp.shtml>

Conservation Security Program
Natural Resources Conservation Service
<http://www.nrcs.usda.gov/programs/csp/>

2002 Farm Bill Conservation Programs
Natural Resources Conservation Service
<http://www.nrcs.usda.gov/programs/farmbill/2002/products.html>

National Timber Tax Website
<http://www.timbertax.org>

Example of Conservation Easement
<http://www.epa.gov/owow/nps/ordinance/documents/A2e-ModelLand.pdf>
<http://www.dnr.state.md.us/met/model.html>

This publication is intended to provide basic information on conservation easements for landowners, community leaders, students and other interested individuals. It is not intended, and should not be used, to provide information to guide a particular conservation easement transaction or to substitute for the legal, financial and/or property appraisal planning or assistance that is needed for such transactions. The laws and judicial decisions governing conservation easements vary from one state to another. This document provides general information only. For specific questions, the relevant state statutes and regulations and any applicable judicial decisions should be consulted.

Appendix: Conservation Easements Statutes and Links

I. Alabama

A. State Statutes

1. Internet Link to Alabama Code
<http://alisd.b.legislature.state.al.us/acas/ACASLogin.asp>
2. Conservation Easement Enabling Statute:
“Conservation Easement” Ala. Code §§ 35-18-1 to 35-18-6
3. Differential Assessment: Ala. Code §§ 40-7-25 to 40-7-25.3
4. Tax Assessment: Ala. Code § 40-8-1
5. Right to Farm Enabling Statute: “Nuisance exceptions; right of action for pollution of waters, etc.; relation to municipal ordinances” Ala. Code § 6-5-127

B. Internet Links

1. Government

- a) Alabama State Constitution
http://www.legislature.state.al.us/CodeOfAlabama/Constitution/1901/Constitution1901_toc.htm
- b) Alabama State Legislature
<http://www.legislature.state.al.us/index.html>
- c) Alabama Office of the Governor
<http://www.governor.state.al.us/>
- d) Alabama Code of Regulations
<http://www.legislature.state.al.us/CodeofAlabama/1975/coatoc.htm>
- e) Alabama Department of Agriculture
<http://www.aqi.alabama.gov/>
- f) Alabama Department of Natural Resources
<http://www.alabamaadministrativecode.state.al.us/docs/con/>

2. NGOs

- a) Alabama Land Trust <http://www.allandtrust.org/>
- b) Chattowah Open Land Trust
<http://www.chattowah.org/>
- c) Land Trust of East Alabama <http://www.ltea.org/>
- d) The Land Trust of Huntsville and North Alabama
<http://www.landtrust-hsv.org/>
- e) Weeks Bay Reserve Foundation
<http://www.weeksbay.org/>

3. Online Articles

- a) A Citizen's Guide to Conservation Easements in Alabama and Mississippi
<http://www.olemiss.edu/orgs/SGLC/citizen.pdf>
- b) Powers, John S. Wildlife and the Outdoors: Conservation Easements Made Easy
<http://www.outdooralabama.com/hunting/articles/easements.cfm>
- c) Alabama Waterfowl Association
http://www.alabamawaterfowl.org/edhem/common_questions_about_conservat.htm
- d) Shaw, Tammy L. "Conservation Easements Prove to Be Flexible Tools for Landowners," Mississippi-Alabama Sea Grant Legal Program
<http://www.olemiss.edu/orgs/SGLC/MS-AL/Water%20Log/ease203.htm>

II. Arkansas

A. State Statutes

1. Internet Link to Arkansas Code
 - a) <http://www.arkleg.state.ar.us>
 - b) <http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&fn=default.htm&vid=blr:code>
2. Conservation Easement Enabling Statutes: Conservation Easement Act, Ark. Code Ann. §§ 15-20-401 to 15-20-410
3. Differential Assessment: Valuation of Different Types of Property, Ark. Code Ann. § 26-26-407
4. Right to Farm Enabling Statutes: Agriculture Operations as Nuisances, Ark. Code Ann. §§ 2-4-101 to 2-4-108
5. Limits on Annexation of Agricultural Lands: Municipal Annexation of Contiguous Lands, Ark. Code Ann. § 14-40-302
6. Taxation of Agricultural Lands Annexed by Cities or Towns: Assessment of Property Generally, Ark. Code Ann. § 26-26-1108

B. Internet Links

1. Government

- a) **Arkansas State Constitution**
<http://www.arkleg.state.ar.us/data/constitution/ArkansasConstitution1874.pdf>
- b) **Arkansas State Legislature**
<http://www.arkleg.state.ar.us/>
- c) **Arkansas Office of the Governor**
<http://www.arkansas.gov/governor/>
- d) **Arkansas Code of Regulations**
<http://www.arkleg.state.ar.us/NXT/gateway.dll?f=templates&fn=default.htm&vid=blr:code>
- e) **Arkansas Department of Agriculture**
<http://www.arkansas.gov/>
- f) **Arkansas Department of Natural Resources**
<http://www.arkansas.gov/>

2. NGOs

- a) **Eleven Point River Conservancy**
<http://www.elevenpointriver.org/>
- b) **Northwest Arkansas Land Trust**
<http://www.nwalandtrust.org/>

III. Florida

A. State Statutes

- 1. Internet Link to Florida State Statutes**
<http://www.leg.state.fl.us/statutes/index.cfm>
- 2. Conservation Easement Enabling Statute: Conservation easements; creation; acquisition; enforcement, Fla. Stat. § 704.06**
- 3. Conservation Tax Incentives: Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes when land development rights have been conveyed or conservation restrictions have been covenanted, Fla. Stat. § 193.501**
- 4. PACE Enabling Statute, Conservation easements and agreements, Fla. Stat. §§ 570.70 to 570.72**
- 5. TDR Enabling Statute: Land development regulations, Fla. Stat. § 163.3202(3)**
- 6. Differential Assessment: Agricultural lands; classification and assessment; mandated eradication or quarantine program, Fla. Stat. § 193.461**
- 7. Right to Farm Enabling Statute: Florida Right to Farm Act, Fla. Stat. § 823.14**
- 8. Local Government Comprehensive Planning and Land Development Regulation Act, Fla. Stat. §§ 163.3161 to 163.3215**
- 9. Limitation on Local Government Regulation of Agricultural Activities: Agricultural Lands and Practices Act, Fla. Stat. § 163.3162**
- 10. Land Planning Enabling Statute: The Florida Environmental Land and Water Management Act of**

1972, Fla. Stat. §§ 380.012, 380.021, 380.031, 380.04, 380.05, 380.06, 380.07, and 380.08

B. Local Ordinances

1. Local TDR Enabling Ordinances: Hillsborough County, Fl., Land Development Code §§ 5.07.01 to 5.07.02 (Aug. 1, 2002)

C. Internet Links

1. Government

- a) Florida State Constitution
<http://www.leg.state.fl.us/Statutes/index.cfm?Mode=Constituti&Submenu=3&Tab=statutes>
- b) Florida State Legislature
<http://www.leg.state.fl.us/Welcome/index.cfm>
- c) Florida office of the Governor
<http://www.flgov.com/>
- d) Florida Code of Regulations
<http://fac.dos.state.fl.us/>
- e) Florida Department of Agriculture
<http://www.doacs.state.fl.us/>
- f) Florida Department of Natural Resources
<http://www.dep.state.fl.us/>

2. NGOs

- a) Apalachee Land Conservancy
<http://www.apalacheelandconservancy.org/>
- b) Calusa Land Trust and Nature Preserve of Pine Island, Inc.
<http://www.calusalandtrust.org/>

- c) **Conservation Trust for Florida, Inc**
<http://www.conserveflorida.org/>
- d) **Green Horizon Land Trust**
<http://www.greenhorizon.org/>
- e) **Indian River Land Trust**
<http://www.indianriverlandtrust.org/>
- f) **Lemon Bay Conservancy, Inc.**
<http://www.lemonbayconservancy.org/>
- g) **North Florida Land Trust**
<http://www.nflt.org/>
- h) **Sarasota Conservation Foundation**
<http://www.sarasotaconservation.org/>
- i) **Sportsmen's National Land Trust, Inc.**
<http://www.sportslandtrust.org/>
- j) **Tampa Bay Conservancy, Inc.**
<http://www.tampabayconservancy.org/>

IV. Georgia

A. State Statutes

1. Internet Link to State Code

- a) http://www.legis.state.ga.us/cgi-bin/ql_codes_detail.pl?code=1-1-1

2. Conservation Easement Enabling Statutes: Georgia Uniform Conservation Easement Act, Ga. Code Ann. §§ 44-10-1 to 44-10-8

3. PACE Enabling Statutes: Ga. Code Ann. §§ 36-22-1 to 36-22-12

4. TDR Enabling Statutes: Ga. Code Ann. §§ 36-66A-1 to 36-66A-2

5. Differential Assessment: Ga. Code Ann. §§ 48-5-7 to 48-5-7.5

6. Growth Management: Ga. Code Ann. § 50-8-3

7. Right to Farm Enabling Statute: Ga. Code Ann. § 41-1-7

B. Local Ordinances

1. Agricultural-Farm Protection District: Forsyth County; GA; Local Laws <http://www.forsythco.com/home.asp>

**2. Clayton County, GA
<http://www.co.clayton.ga.us/index.htm>**

C. Internet Links

1. Government

- a) **Georgia State Constitution**
<http://www.cviog.uga.edu/Projects/gainfo/gacontoc.htm>
- b) **Georgia State Legislature <http://www.georgia.gov>**

- c) Georgia Office of the Governor
<http://gov.state.ga.us/>
- d) Georgia Code of Regulations
<http://www.sos.state.ga.us/securities/qacode.htm>
- e) Georgia Department of Agriculture
<http://agr.georgia.gov/02/doa/home/0,2473,38902732,00.htm>
- f) Georgia Department of Natural Resources
<http://www.gadnr.org/>

2. NGOs

- a) Georgia Land Trust Service Center
<http://www.gepinstitute.com/>
- b) Athens Land Trust <http://www.athenslandtrust.org/>
- c) Broad River Watershed Association
<http://www.brwa.org/>
- d) Camden County Land Trust
<http://www.camdencountylandtrust.org/>
- e) Chattowah Open Land Trust
<http://www.chattowah.org/>
- f) Gwinnett Open Land Trust
<http://www.gwinnettlandtrust.org/>
- g) Lookout Mountain Land Trust
<http://www.lookoutmountainlandtrust.org/>
- h) Lula Lake Land Trust <http://www.lulalake.org/>
- i) Mountain Conservation Trust of Georgia
<http://www.mctga.org/>
- j) Oconee River Land Trust <http://www.orlt.com/>
- k) Southeast Land Preservation Trust
<http://www.slpt.org/>

- l) **Southern Conservation Trust**
<http://www.sctlandtrust.org/>
- m) **St. Simons Land Trust** <http://www.sslt.org/>
- n) **Tall Timbers Research Station & Land Conservancy**
<http://www.talltimbers.org/>
- o) **The Central Savannah River Land Trust**
<http://www.csrlt.org/>
- p) **The Cobb Land Trust, Inc.**
<http://www.cobblandtrust.org/>
- q) **Georgia Land Trust** <http://www.galandtrust.org/>

3. Online Articles

- a) **Conservation Easements for Natural Resource Protection**
 - (1) http://outreach.ecology.uga.edu/tools/easements/cons_easements_1st_ed.html
- b) **Protecting Farmland in Developing Communities: A Case Study of the Tax Implications of Agricultural Conservation Easements**
 - (1) http://outreach.ecology.uga.edu/tools/farmland_study.html
- c) <http://georgiawildlife.dnr.state.ga.us/assets/documents/consease.pdf>

V. Kentucky

A. State Statutes

1. Internet Link to State Code

- a) <http://www.lrc.ky.gov/krs/titles.htm>

2. Conservation Easement Enabling Statutes

- a) “Conservation Easements”
- b) Ky. Rev. Stat. Ann. §§ 382.800 to 382.860

3. PACE Enabling Statutes

- a) “Agriculture Conservation Easements”
- b) Ky. Rev. Stat. Ann. §§ 262.900 to 262.920

4. TDR Enabling Statute

- a) “Transferable development rights”
- b) Ky. Rev. Stat. Ann. § 100.208

5. Differential Assessment

- a) “Tax liability when real property taxed as agriculture or horticulture is converted to another use”
- b) Ky. Rev. Stat. Ann. §§ 132.450 and 132.454

6. Farm Transfer

- a) “Limit on Reduction of Taxable Value”
- b) Ky. Rev. Stat. Ann. §§ 140.300 to 140.360

7. Agricultural Districts Enabling Statute

- a) “Establishment of Agricultural Districts”

b) **Ky. Rev. Stat. Ann. § 262.850**

8. Comprehensive Plan

a) **“Comprehensive Plan”**

b) **Ky. Rev. Stat. Ann. §§ 100.183 to 100.191**

9. Right to Farm Enabling Statute

a) **“Relationship of agriculture and silviculture operations to law of nuisance and trespass and to local government ordinances”**

b) **Ky. Rev. Stat. Ann. § 413.072**

B. Local Ordinances

1. Local PACE Enabling Ordinance

a) **Fayette, County, Ky., Code of Ordinances §§ 26-8 to 26-15 (Jan. 13, 2000)**

C. Internet Links

1. Government

a) **Kentucky State Constitution**

<http://www.lrc.ky.gov/Legresou/Constitu/intro.htm>

b) **Kentucky State Legislature**

<http://www.lrc.state.ky.us/home.htm>

c) **Kentucky office of the Governor**

<http://governor.ky.gov/>

d) **Kentucky Department of Agriculture**

<http://www.kyagr.com/>

e) **Kentucky Department of Natural Resources**

<http://www.naturalresources.ky.gov/>

2. NGOs

- a) Bluegrass Conservancy
<http://www.bluegrassconservancy.org/>
- b) Kentucky Natural Lands Trust
<http://www.knlt.org/>
- c) Kentucky Rails-to-Trails Council, Inc.
<http://www.kyrailtrail.org/>
- d) Louisville & Jefferson County Environmental Trust
<http://www.loukymetro.org/Department/PlanDesign/jcet.asp>
- e) River Fields, Inc.
<http://www.riverfields.org/>
- f) The Boone Conservancy
<http://www.thebooneconservancy.org/>
- g) The Kenton Conservancy
<http://www.kentonconservancy.org/>

VI. Louisiana

A. State Statutes

1. Internet Link to State Code

- a) <http://www.legis.state.la.us/>

2. Conservation Easement Enabling Statutes

- a) “Louisiana Conservation Servitude Act”
- b) La. Rev. Stat. Ann. §§ 9-1271 to 9-1276

3. Differential Assessment

- a) “Use Value and Fair Market Value”
- b) La. Rev. Stat. Ann. §§ 47:2301 to 47:2309

4. Right to Farm Enabling Statutes

- a) “Agriculture and Forestry”
- b) La. Rev. Stat. Ann. §§ 3:3601 to 3:3607

B. Internet Links

1. Government

- a) Louisiana State Constitution
<http://senate.legis.state.la.us/Documents/Constitution/Default.htm>
- b) Louisiana State Legislature
<http://www.legis.state.la.us/>
- c) Louisiana office of the Governor
<http://www.gov.state.la.us/>
- d) Louisiana Department of Agriculture
<http://www.ldaf.state.la.us/>

e) Louisiana Department of Natural Resources
<http://dnr.louisiana.gov/>

2. NGOs

a) The Land Trust for Southeast Louisiana

b) Coastal Plain Conservancy
<http://www.coastalplain.net/>

VII. Mississippi

A. State Statutes

1. Internet Link to State Code

- a) <http://198.187.128.12/mississippi/lpext.dll?f=templates&fn=fs-main.htm&2.0>

2. Conservation Easement Enabling Statutes

- a) Miss. Code Ann. §§ 89-19-1 to 89-19-15

3. Differential Assessment

- a) Miss. Code Ann. § 27-35-49 to 27-35-50

4. Estate Taxes

- a) “Valuation of farm and closely held business property”
- b) Miss. Code Ann. § 27-9-8

5. Growth Management

- a) “General Powers”
- b) Miss. Code Ann. § 17-1-3

6. Right to Farm Enabling Statute

- a) “Immunity of certain agricultural operations from nuisance actions”
- b) Miss. Code Ann. § 95-3-29

B. Internet Links

1. Government

- a) Mississippi State Constitution
<http://fact.trib.com/1st.missiconst.html>
- b) Mississippi State Legislature
<http://www.ls.state.ms.us/>

- c) **Mississippi Office of The Governor**
<http://www.emailyourgovernor.com/mississippi-governor-haley-barbour.html>
- d) **Mississippi Code of Regulations**
<http://www.mscode.com/regs/regsin.htm>
- e) **Mississippi Department of Agriculture**
<http://www.mdac.state.ms.us/>
- f) **Mississippi Department of Natural Resources**
<http://www.ms.nrcs.usda.gov/>

2. NGOs

- a) **Coastal Plain Conservancy**
<http://www.coastalplain.net/>
- b) **Land Trust for the Mississippi Coastal Plain**
<http://www.ltmcp.org/>
- c) **Mississippi River Trust** <http://www.misslandtrust.org/>

3. Online Publications

- a) **A Citizen's Guide to Conservation Easements in Alabama and Mississippi**
<http://www.olemiss.edu/orgs/SGLC/citizen.pdf>

VIII. New Mexico

A. State Statutes

1. Internet Link to State Code

- a) <http://www.conwaygreene.com/nmsu/lpext.dll?f=templates&fn=main-h.htm&2.0>

2. New Mexico Conservation Easement Enabling Statutes

- a) “Land Use Easement Act”
- b) N.M. Stat. Ann. §§ 47-12-1 to 47-12-6

3. New Mexico TDR Enabling Statute

- a) “Custodial Trusts”
- b) N.M. Stat. Ann. § 5-8-43

4. Differential Assessment

- a) “Valuation of Property”
- b) N.M. Stat. Ann. § 7-36-20

5. New Mexico Right to Farm Enabling Statutes

- a) “Right to Farm Act”
- b) N.M. Stat. Ann. §§ 47-9-1 to 47-9-7

B. Internet Links

1. Government

- a) New Mexico State Constitution
<http://www.harbornet.com/rights/newmexio.txt>
- b) New Mexico State Legislature
<http://legis.state.nm.us/lcs/>

- c) New Mexico Office of the Governor
<http://www.governor.state.nm.us/index2.php>
- d) New Mexico Code of Regulations
http://www.nmcpr.state.nm.us/nmac/_titles.htm
- e) New Mexico Department of Agriculture
<http://nmdaweb.nmsu.edu/>
- f) New Mexico Department of Natural Resources
<http://www.emnrd.state.nm.us/EMNRD/MAIN/index.htm>

2. NGOs

- a) Forest Guild
<http://www.forestguild.org/>
- b) Intermountain Conservation Trust
<http://www.imtrust.net/>
- c) La Plata Open Space Conservancy
<http://www.lposc.org/>
- d) Santa Fe Conservation Trust
<http://www.sfct.org/>
- e) Southern Rockies Agricultural Land Trust
<http://www.sralt.org/>
- f) Taos Land Trust
<http://www.taoslandtrust.org/>

IX. North Carolina

A. State Statutes

1. Internet Link to State Code

- a) <http://www.ncga.state.nc.us/gascripts/Statutes/Statutes.asp>

2. Conservation Easement Enabling Statutes

- a) “Conservation and Historic Preservation Agreements Act”
- b) N.C. Gen. Stat. §§ 121-34 to 121-42

3. PACE Enabling Statute

- a) “Purchase of agricultural conservation easements”
- b) N.C. Gen. Stat. § 106-744

4. TDR Enabling Statutes

- a) “Dedication of Right-of-Way with Density or Development Rights Transfer”
- b) N.C. Gen. Stat. §§ 136-66.10 to 136-66.1

5. Differential Assessment

- a) N.C. Gen. Stat. §§ 105-277.01 to 105-277.07

6. Agricultural District Enabling Statutes

- a) “Preservation of Farmland”
- b) N.C. Gen. Stat. §§ 106-735 to 106-744

7. Right to Farm Enabling Statutes

- a) “Nuisance Liability of Agricultural and Forestry Operations”

- b) N.C. Gen. Stat. §§ 106-700 to 106-701
- c) "Conservation, Farmland, and Open Space Protection and Coordination"
- d) N.C. Gen Stat. §§ 113A-240 - 113A-241

8. Zoning as it relates to Agriculture

- a) N.C. Gen. Stat. § 153A-340

B. Local Ordinances

- 1. Local PACE Enabling Ordinance
- 2. Orange County, N.C., Code of Ordinances § 48-12 (Mar. 24, 1992)

C. Internet Links

1. Government

- a) North Carolina Constitution
<http://statelibrary.dcr.state.nc.us/nc/stgovt/CONST1.HTM>
- b) North Carolina Legislature
<http://www.ncleg.net/Legislation/Legislation.html>
- c) North Carolina Office of The Governor
<http://www.governor.state.nc.us/>
- d) North Carolina Department of Agriculture
<http://www.ncagr.com/>
- e) North Carolina Department of Natural Resources
<http://www.enr.state.nc.us/>

2. University

- a. NCSU, Land Preservation Notebook
<http://www.cals.ncsu.edu:8050/wq/LandPreservationNotebook/>

3. NGOs

- a. Cape Fear River Watch, Inc. <http://www.cfrw.us/>
- b. Carolina Mountain Land Conservancy
<http://www.carolinamountain.org/>
- c. Catawba Lands Conservancy
<http://www.catawbalands.org/>
- d. Chattowah Open Land Trust <http://www.chattowah.org/>
- e. Conservation Trust for North Carolina
<http://www.ctnc.org/>
- f. Davidson Lands Conservancy
<http://www.davidsonlands.org/>
- g. Eno River Association <http://www.enoriver.org/>
- h. Foothills Conservancy of North Carolina
<http://www.foothillsconservancy.org/>
- i. High Country Conservancy
<http://www.highcountryconservancy.org/>
- j. LandTrust for Central North Carolina
<http://www.landtrustcnc.org/>
- k. National Committee for the New River
<http://www.ncnr.org/>
- l. North Carolina Coastal Land Trust
<http://www.coastallandtrust.org/>
- m. Piedmont Land Conservancy
<http://www.piedmontland.org/>
- n. Tar River Land Conservancy <http://www.tarriver.org/>
- o. The Land Trust for the Little Tennessee
<http://www.ltlr.org/>
- p. Triangle Land Conservancy <http://www.tlc-nc.org/>

X. Oklahoma

A. State Statutes

1. Internet Link to Oklahoma State Code

a) <http://www.lsb.state.ok.us/>

2. Conservation Easement Enabling Statutes

a) “Uniform Conservation Easement Act”

b) Okla. Stat. §§ 60-49.1 to 60-49.8

3. Differential Assessment

a) Okla. Stat. §§ 68-2817.2, 68-2817v1, and 68-2817v2

4. Zoning as it relates to Agriculture

a) Okla. Stat. § 19-863.13

b) Okla. Stat. §§ 19-866.16 and 19-866.30

5. Right to Farm Enabling Statute

a) Okla. Stat. § 50-1.1

6. Right to Farm Enabling Statute (Feedlots)

a) Okla. Stat. § 2-20-18

B. Internet Links

1. Government

a) Oklahoma Constitution

<http://www.oklahomaconstitution.com/>

b) Oklahoma Legislature

<http://www.lsb.state.ok.us/>

- c) Oklahoma Office of The Governor
<http://www.governor.state.ok.us/>
- d) Oklahoma Code of Regulations
<http://www.oar.state.ok.us/oar/codedoc02.nsf/frmMain>
- e) Oklahoma Department of Agriculture
<http://www.oda.state.ok.us/>
- f) Oklahoma Department of Natural Resources
<http://www.ok.nrcs.usda.gov/>

2. NGOs

- a) Ozark Regional Land Trust, Inc
<http://www.orlt.org/>
- b) Norman Area Land Conservancy
<http://www.oknorman.org/nalc>
- c) Edmond Land Conservancy
<http://www.elc-ok.com/>

XI. South Carolina

A. State Statutes

- 1. Internet Link to South Carolina State Statutes**
 - a) <http://www.scstatehouse.net/code/statmast.htm>

- 2. Conservation Easement Enabling Statutes**
 - a) “Conservation Easement Act of 1991”
 - b) S.C. Code Ann. §§ 27-8-10 to 27-8-120

- 3. PACE Enabling Statutes**
 - a) “The South Carolina Conservation Bank Act”
 - b) S.C. Code Ann. §§ 48-59-10 to 48-59-140

- 4. Conservation Tax Incentives**
 - a) “Credit for conservation or qualified conservation contribution of real property; lands eligible; transfer of credits; definitions”
 - b) S.C. Code Ann. § 12-6-3515

- 5. Differential Assessment**
 - a) “County Equalization and Reassessment”
 - b) S.C. Code Ann. §§ 12-43-220 to 12-43-260
 - c) “Counties authorized to limit property tax valuation increases”
 - d) S.C. Code Ann. § 12-37-223A

- 6. Right to Farm Enabling Statutes**
 - a) “Nuisance Suits Related to Agricultural Operations”
 - b) S.C. Code Ann. §§ 46-45-10 to 46-45-70

7. Environmental Policy

- a) “Sales and use taxes or tolls as revenue for transportation facilities”
- b) S.C. Code Ann. § 4-37-30(A)(1)(a)(i)

B. Internet Links

1. Government

- a) South Carolina Constitution
<http://www.scstatehouse.net/scconstitution/scconst.htm>
- b) South Carolina State Legislature
<http://www.scstatehouse.net/>
- c) South Carolina Office of the Governor
<http://www.scgovernor.com/>
- d) South Carolina Code of Regulations
<http://www.scstatehouse.net/coderegs/statmast.htm>
- e) South Carolina Department of Agriculture
<http://www.scdas.state.sc.us/>
- f) South Carolina Department of Natural Resources
<http://www.dnr.sc.gov/>

2. NGOs

- a) Lowcountry Open Land Trust
<http://www.lolt.org/>
- b) Edisto Island Open Land Trust
<http://www.edisto.org/>
- c) Katawba Valley Land Trust <http://www.kvlt.org/>
- d) Nation Ford Land Trust
<http://www.nationfordlandtrust.org/>
- e) Pacolet Area Conservancy
<http://www.pacolet.org/>

XII. Tennessee

A. State Statutes

1. Internet Link to State Code

- a) <http://198.187.128.12/tennessee/lpext.dll?f=templates&fn=fs-main.htm&2.0>

2. Conservation Easement Enabling Statutes

- a) “Conservation Easement Act of 1981”
- b) Tenn. Code Ann. §§ 66-9-301 to 66-9-309

3. Authorization of Government Acquisition of Conservation Easements

- a) “Protective Easements”
- b) Tenn. Code Ann. §§ 11-15-101 to 11-15-108

4. Authorization of Government Acquisition of Conservation Easements

- a) “Natural Areas Preservation Act of 1971”
- b) Tenn. Code Ann. §§ 11-14-101 to 11-14-117

5. TDR Enabling Statute

- a) “County Zoning”
- b) Tenn. Code Ann. § 13-7-101(a)(2)

6. Differential Assessment

- a) "Agricultural, Forest, and Open Space Land Act of 1976"
- b) Tenn. Code Ann. §§ 67-5-1001 to 67-5-1050

7. Differential Assessment

- a) “Property Taxes”

b) Tenn. Code Ann. § 67-5-601

8. Estate Taxes

a) "Tennessee Estate Tax Law"

b) Tenn. Code Ann. §§ 67-8-201 to 67-8-217

9. Agricultural Districts Enabling Statutes

a) "Agriculture District and Farmland Preservation Act"

b) Tenn. Code Ann. §§ 43-34-101 to 43-34-108

10. Right to Farm Enabling Statutes

a) "Tennessee Right to Farm Act"

b) Tenn. Code Ann. §§ 43-26-101 to 43-26-104

11. Right to Farm Enabling Statutes (Feedlots)

a) "Feedlot, Dairy Farms and Poultry Production Houses"

b) Tenn. Code Ann. §§ 44-18-101 to 44-18-104

B. Internet Links

1. Government

a) Tennessee Department of Agriculture, Division of Forestry

(1) *Forest Legacy Program*

<http://www.state.tn.us/agriculture/forestry/index.html>

b) Tennessee Constitution

<http://www.state.tn.us/sos/bluebook/online/section5/tconst.pdf>

c) Tennessee Legislature

<http://www.legislature.state.tn.us/>

- d) **Office of The Governor**
<http://www.state.tn.us/governor>
- e) **Tennessee Code of Regulations**
<http://www.tennesseeanytime.org/laws/laws.html>
- f) **Tennessee of Environment and Conservation**
<http://www.state.tn.us/environment/>

2. NGOs

- a) **Foothills Land Conservancy** www.foothillsland.org
- b) **Land Trust Alliance, Land Trusts Operating in Tennessee** <http://www.lta.org/findlandtrust/TN.htm>
- c) **Appalachian Trail Conference Land Trust**
<http://www.appalachiantrail.org/>
- d) **Chattowah Open Land Trust**
<http://www.chattowah.org/>
- e) **Land Trust for Tennessee**
<http://www.landtrusttn.org/>
- f) **North Chickamauga Creek Conservancy**
<http://www.northchick.org/>
- g) **South Cumberland Regional Land Trust**
<http://www.scrlt.org/>
- h) **Swan Conservation Trust**
<http://www.swantrust.org/>
- i) **Tennessee River Gorge Trust**
<http://www.trgt.org/index.htm>
- j) **Wolf River Conservancy** <http://www.wolfriver.org/>
- k) **Southern Appalachian Highlands Conservancy**
<http://www.appalachian.org/>

1. Online Articles

- a) "Land Trusts 101," Tennessee Department of Environment and Conservation, http://www.state.tn.us/environment/tn_consv/archive/landtrusts.htm
- b) "What is a conservation easement?" Foothills Land Conservancy, www.foothillsland.org

XIII. Texas

A. State Statutes

1. Internet Link to Texas Code

- a) <http://www.capitol.state.tx.us/statutes/statutes.html>

2. Conservation Easement Enabling Statutes

- a) "Conservation Easements"
- b) Tex. Nat. Res. Code Ann. §§ 183.001 to 183.005

3. PACE Enabling Statutes

- a) "Texas Farm and Ranchlands Conservation Program"
- b) Tex. Nat. Res. Code Ann. §§ 183.051 to 183.063

4. Property Tax Administration

- a) "Agricultural Appraisal Advisory Board"
- b) Tex. Tax Code Ann. § 6.12

5. Agricultural Code

- a) "Family Farm and Ranch Security Program"
- b) Tex. Agric. Code Ann. §§ 252.001 to 252.083

6. Differential Assessment

- a) Tex. Tax Code Ann. §§ 23.41 to 23.57

7. Agricultural Zoning

- a) Tex. Local Government Code Ann. § 231.040

8. Agricultural Districts

- a) **Agricultural Development District Act**
- b) **Tex. Agric. Code Ann. §§ 60.001 to 60.152**

9. Right to Farm Enabling Statutes

- a) **“Effect of Nuisance Actions and Governmental Requirements on Preexisting Agricultural Operations”**
- b) **Tex. Agric. Code Ann. §§ 251.001 to 251.006**

B. Internet Links

1. Government

- a) **Texas Constitution**
<http://www.capitol.state.tx.us/txconst/toc.html>
- b) **Texas Legislature**
<http://www.capitol.state.tx.us/>
- c) **Texas Office of The Governor**
<http://www.governor.state.tx.us/>
- d) **Texas Code of Regulations**
<http://www.sos.state.tx.us/tac/>
- e) **Texas Department of Agriculture**
<http://www.agr.state.tx.us/>
- f) **Texas Department of Natural Resources**
<http://www.tnris.state.tx.us/>

2. NGOs

- a) **Bexar Land Trust** www.bexarland.org
- b) **Connemara Conservancy Foundation**
<http://www.connemaraconservancy.org/>

- c) Frontera Land Alliance
<http://www.tfla.net/>
- d) Guadalupe-Blanco River Trust
<http://www.gbrtrust.org/>
- e) Legacy Land Trust
<http://www.llt.org/>
- f) Natural Area Preservation Association
<http://www.napa-texas.org/>
- g) Pines and Prairies Land Trust
<http://www.pplt.org/>
- h) Coastal Plain Conservancy
<http://www.coastalplain.net/>

XIV. Federal Tax Code and Regulations

A. I.R.C. § 170(h)

<http://www.irs.gov/taxpros/article/0,,id=98137,00.html>

B. United States Department of the Treasury

1. Homepage: <http://www.ustreas.gov/>
2. Treasury Regulation § 1.170A-14. Qualified Conservation Contributions
http://www.access.gpo.gov/nara/cfr/waisidx_05/26cfr1c_05.html

XV. Regional or National Internet Links

A. Government

- 1. USDA, Natural Resources Conservation Service**
 - a) The Farmland Protection Program**
<http://www.info.usda.gov/nrcs/fpcp/fpp.htm>
 - b) Farm and Ranch Lands Preservation Program**
<http://www.nrcs.usda.gov/programs/frpp/>
 - c) Conservation Security Program**
<http://www.nrcs.usda.gov/programs/csp/>
 - d) 2002 Farm Bill Conservation Programs**
<http://www.nrcs.usda.gov/programs/farmbill/2002/products.html>
- 2. USDA, Farm Services Agency, Conservation Programs**
<http://www.fsa.usda.gov/dafp/cepd/default.htm>
- 3. USDA, United States Forest Service**
<http://www.fs.fed.us/spf/coop/programs/loa/flp.shtml>

B. NGOs

1. Land Trust Alliance <http://www.lta.org/>
2. The Conservation Fund
<http://www.conservationfund.org/>
3. The Nature Conservancy <http://www.nature.org/>
4. The Trust for Public Land <http://www.tpl.org/>
5. American Farmland Trust <http://www.farmland.org/>
6. Farmland Information Center
<http://www.farmlandinfo.org/>
7. Lincoln Institute of Land Policy
<http://www.lincolnst.edu/index-high.asp>
8. Land Stewardship Project
<http://www.landstewardshipproject.org/index.html>
9. Private Landowner Network
<http://www.privatelandownernetwork.org/>
10. The Civil War Preservation Trust
<http://www.civilwar.org/>
11. Southeastern Cave Conservancy <http://www.scci.org/>
12. Appalachian Trail Conservancy Land Trust
http://www.appalachiantrail.org/site/c.jkLXJ8MQKtH/b.851193/k.FF90/Land_Trust.htm
13. Wildlife Land Trust <http://www.wlt.org/>

C. University

1. CSREES, Agricultural Land Preservation in the United States: Fundamental Approaches and Resources
http://www.csrees.usda.gov/nea/nre/in_focus/ere_if_pre_serve.html

2. CSREES, National, State, and Local Land Preservation Programs
http://www.csrees.usda.gov/nea/nre/in_focus/ere_if_preserve_programs.html
3. North Carolina State University, Land Preservation Notebook
<http://www.cals.ncsu.edu:8050/wq/LandPreservationNotebook/>
4. University of Missouri, Conservation Easements
http://www.ssu.missouri.edu/faculty/SMatthews/Conservation_easements.htm
5. University of California, Davis, Land Use and Farmland Conversion <http://aic.ucdavis.edu/research1/land.html>

D. Legal

1. WildLaw
<http://www.wildlaw.org/easements/easements.html>
2. The National Agricultural Law Center, Agriculture and Urbanization Reading Room
<http://www.nationalaglawcenter.org/readingrooms/urbanization/>
3. Vermont Land Trust, Operating Farm Easement: Guide to the Legal Document
<http://www.vlt.org/farmease.html>
4. Model Conservation Easement
<http://www.epa.gov/owow/nps/ordinance/documents/A2e-ModelLand.pdf>

E. Online Articles

1. **Anderson, Judy, and Jerry Cosgrove, 1998.**
“Agricultural Easements: Allowing a Working Landscape to Work,” Exchange pp. 9 – 13.
http://www.farmlandinfo.org/documents/29576/agricultural_easements.pdf
2. **Municipal Research and Services Center of Washington, “Farmland Preservation Techniques and Sustainable Agriculture”**
<http://www.mrsc.org/subjects/planning/farmland.aspx>

F. Tax

1. **National Timber Tax Website** <http://www.timbertax.org>

G. Valuation

1. **“Valuing Land Affected by Conservation Easements,”**
online course offered by Lincoln Institute of Land Policy <http://leo.lincolninst.edu/>