



# CONSERVATION EASEMENTS

A Conservation Easement (CE) is a deed agreement between a landowner and conservation organization. The landowner agrees to keep the land in its natural conditions without development, while the agency protects the farms and forests on the property. These protections preserve the conservation value of the property while the agreement stays in place even as ownership changes.

## Benefits of a Conservation Easement

Protects property from development pressure	✓
Protects family land for future generations	✓
Preserves farm heritage	✓
Protects natural resources such as, wildlife, open space, scenic views, prime agricultural soils, local food production, and food resilience	✓
Generous tax benefits can save you thousands of dollars a year	✓

**Interested in learning more? Contact us today!**

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or use the QR code to visit our website.



# Frequently Asked Questions

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## Does my land qualify for a Conservation Easement?

Farm or forestland greater than 14 acres qualifies for this program. Anyone can preserve their land, you do not need to be a farmer!

## What can I do with my land after it's protected?

- You remain the owner
- Farm, hunt, and restrict public access
- Use the land as collateral on a loan, lease, sell, or allow generations to inherit the property
- Remain in control of your land management including, choice of crops, livestock, and conservation practices
- Increased eligibility for local, state, and federal tax benefits and programs
- Build agricultural structures within a designated farmstead area and build future homes on the land reserved on the survey

## How is the value of a Conservation Easement calculated?

The value of a CE is determined by an appraiser by taking the fair market value of the property minus the value of land with restrictions.

## Do I have to spend any money to do a Conservation Easement?

No. Our program has a variety of resources available to cover the costs associated with completing a CE. We will work with you to apply for state and federal funding which, if selected, provides for the development rights purchase, while Buncombe County covers the transaction costs. Transaction costs can also be covered by the County for donation easements. Additionally, a CE can save you thousands of dollars a year through tax benefits and incentives.

## What tax benefits can I get from a Conservation Easement?

A CE provides generous tax benefits. The main benefits include the ability to continue in the Present Use Value Tax Program and the Enhanced Federal Tax Incentive for CE donations. This incentive allows a donor to deduct 50% of their annual income up to 15 years or until the total of the deductions reaches their donation value. Full-time farmers can deduct 100% of their income under the same conditions. Please contact your personal attorney or accountant to discuss how this could benefit you.

## Can a Conservation Easement be reversed?

A CE protects your property from development pressure while also protecting your precious family land and natural resources. A CE is an investment into the protection of our farming community, natural resources and view sheds, for this reason a CE cannot be reversed.

