



Rick McEwan

*Northeast Oregon is famous for its natural beauty and abundant resources. Names like Hells Canyon, Blue Mountains, Wallowas and Elkhorns resonate across the landscape. Two national forests and several major wilderness areas anchor a vast swath of public lands.*

*Today, many conservation opportunities in Northeast Oregon are found on private lands. Throughout the region, landowners are pursuing voluntary conservation efforts and turning to local land trusts as partners. The Wallowa Land Trust (Enterprise) and Blue Mountains Conservancy (La Grande) serve residents of Northeast Oregon in this capacity.*

*These independent land trusts are non-profit, tax-exempt organizations governed by local landowners, and supported primarily through tax-deductible gifts of all sizes from individuals and families, small businesses, and occasional grants.*

*Both organizations are members of the Land Trust Alliance and work closely with Rocky Mountain Elk Foundation, Oregon Rangeland Trust, The Nature Conservancy and regional partners in private lands conservation.*

### Who's doing this locally?

In Northeast Oregon, two local land trusts use Conservation Easements (as well as donated and purchased properties) to protect natural areas and working lands:



### Wallowa Land Trust

*The mission of the Wallowa Land Trust is to protect the rural nature of the Wallowa Country. In conjunction with innovative public outreach and outdoor education efforts, the Trust works to maintain agricultural lands, and to protect cultural and biological values inherent to many family farm and ranch operations.*

*Its Indian Sacred Lands Program and Habitat & Open Ground Program complement its larger Farms & Ranchlands Program.*

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### BLUE MOUNTAINS CONSERVANCY

*Blue Mountains Conservancy focuses on the Grande Ronde Valley and other Union County properties. In addition to land protection projects, the Conservancy partners with students from Eastern Oregon University and other area schools, providing educational opportunities related to biological assessments, easement monitoring and outdoors education.*

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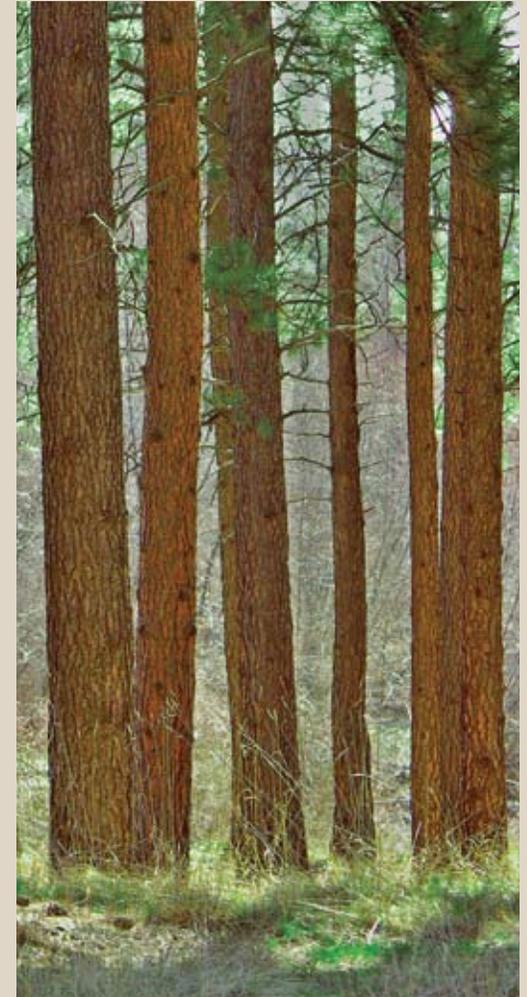


Karen Antell

*This brochure was funded by the Meyer Memorial Trust.*

# Conservation Easements

Voluntary Conservation Agreements  
in Northeast Oregon



Dave Jensen

*Conservation easements are a popular and effective way for landowners to protect natural and traditional values of their private property.*



Karen Antell

## How do Conservation Easement transactions occur?

CE's are often donated by landowners, who may realize significant tax savings from their contribution. In other cases, a land trust can purchase CE's from willing sellers at fair market value, assuming adequate funding can be secured by the land trust.

## What are Conservation Easements?

**A Conservation Easement is a voluntary legal agreement between a landowner and a land trust created to protect certain natural and traditional values of the property in perpetuity.**

Each Conservation Easement, or CE, is unique to the specific property for which it is written, and based on the landowner's needs and long-term goals. A typical CE might limit future land divisions or construction of additional homes, or ensure that lands remain available for agricultural uses.

Land placed into a Conservation Easement still belongs to the landowner, who continues to live on and manage the land consistent with the values the CE seeks to protect.

The role of the land trust holding the easement is to ensure that mutually agreed-upon terms and conditions of the CE are honored over time.

## Does land with Conservation Easements remain private property?

Yes. The landowner retains full ownership of the property, including all rights as reserved in the CE. Land protected by a CE may be sold, bequeathed or otherwise transferred like any other property. The easement is permanently recorded with the deed, and remains with the land regardless of future ownership.

Most landowners who donate or sell easements to land trusts also contribute financially to a *CE Stewardship Fund* to help with management costs.

## How are Conservation Easements valued?

The monetary value of a Conservation Easement is determined in a fair market appraisal by a qualified appraiser. It equals the difference between the value of the property unencumbered by the easement and the property's value computed with the CE in place.

## Why do people put Conservation Easements on their property?

Landowners typically choose to protect their property with CE's because the land holds special value to them. Many farmers and ranchers work with land trusts to maintain agricultural lands, both for economic reasons as well as to protect their land-based lifestyle. They utilize CE financial benefits to reinvest in their agricultural operation or for any other purpose.



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Some families want to preclude future conflicts over family property among their children, and use CE's to "keep peace in the family" – maintaining family land while dismissing future notions of subdivisions or other development. Others simply want the security of knowing their property will always provide fish and wildlife habitat, open space and scenery, regardless of future ownerships.

## What kinds of Conservation Easements exist?

There are as many kinds of CE's as there are people and landscapes. Most serve to protect and perpetuate working lands (including forests and grasslands on farms and ranches), fish and wildlife habitat, historic and cultural lands, and open ground. Some CE's allow public access while others do not, depending on the landowner's wishes.



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## What tax benefits are associated with Conservation Easements?

The donation of a Conservation Easement may be treated as a charitable gift by the Internal Revenue Service, making the value of the CE tax-deductible. (Federal tax incentives may reward agricultural CE donations at an even higher rate.) Potential reduction of estate taxes can limit the strain on future heirs and aid in intergenerational transfers of intact properties. Each landowner and their legal counsel must consider these issues and their own situation.

CE's generally ensure that private lands stay on county tax rolls, usually at the lowest rates possible for the landowner.