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Frequently Asked Questions About Conservation Easements

What is a conservation easement?

A conservation easement is a legal agreement between a landowner and a land trust, such as Inland Northwest Land Trust, that permanently limits uses of the land in order to protect its conservation values. The land remains in private ownership. The landowner continues to use the land and may sell it or pass it on to heirs. Typically, the landowner chooses to restrict the amount of future development of the land in order to preserve it for open space, wildlife habitat, or timber production. The permanent protections run with the land and remain in place even after the easement donor has given or sold the land to others.

Who can donate a conservation easement?

Easement donors come from all walks of life. They are people who love their land enough to conserve it for its natural open space, scenic view, wildlife habitat, timber production, farming, or other conservation values. Individuals, corporations, S corporations, LLCs, LLPs, and family trusts can donate a conservation easement.

What are the benefits of donating a conservation easement?

One of the main benefits of a conservation easement is the peace of mind that comes from knowing your cherished land is permanently protected for future generations. The land trust monitors its easements to ensure that the protections are honored. Donating a conservation easement to a qualified land trust can also result in significant income tax and estate tax benefits which may help you pass your land on to your heirs and may even result in a reduction in property taxes. Landowners considering a conservation easement should consult with their financial and legal advisors.

What about the federal tax incentives for donated conservation easements?

There are federal tax incentives for landowners who donate a conservation easement, which may result in significant federal and estate tax benefits. Temporary extra incentives that offered additional tax benefits, especially for qualified farmers, including owners of working forests, who make a charitable donation of a conservation easement expired at the end of 2009 but may be extended to easements donated in 2010. Even without the extra incentives, you may still be able to take a significant deduction for your charitable donation. Consult your tax advisor for details.

What is Inland Northwest Land Trust?

Formed in 1991, INLT is a local nonprofit organization that works with willing private landowners to help them conserve their land for its natural, recreational, scenic, historic, and productive values. Our mission is to preserve and protect the region's natural lands, waters, and working farms and forests for the benefit of wildlife, our community, and future generations. INLT is a 501(c)(3) nonprofit corporation registered in Idaho and Washington. INLT works primarily in five counties in Washington (Spokane, Lincoln, Pend Oreille, Stevens, and Adams) and two counties in Idaho (Kootenai and Bonner). The majority of our work is in those areas that are under greatest development pressure – mostly Spokane, Kootenai, and Bonner Counties.

How does INLT protect land?

INLT works with willing private landowners who want to protect their land from unwanted development. One way we do that is through conservation agreements with landowners to preserve their land's conservation values in perpetuity. A conservation easement is one way landowners can protect the long-term investments they have made in their working forests. INLT also works with government agencies and other conservation organizations or connects interested landowners with these groups.

Does INLT tell landowners how to manage their land?

No. The landowner continues to own and manage the land. INLT is not a regulatory agency. INLT does require that the landowner have a Forest Management Plan before harvesting timber, that the harvest is supervised by a professional forester, and that INLT be given advance notice of the timber harvest. The Forest Management Plan specifies the terms of timber harvesting, not INLT.

What kind of land is INLT interested in?

As a general rule, we are looking for willing landowners who have 100 or more acres with significant conservation values that they would like to conserve. Our minimum size is 40 acres. We are particularly interested in forest, wetlands, and riparian habitat. We also look to whether protecting a particular parcel has an impact – by buffering already protected land or because of some unique aspect, such as an endangered plant community or important habitat. The extent of the desired conservation restrictions is an important factor as well. INLT's *Family Forests Forever* initiative protects privately held forests in eastern Washington and northern Idaho by helping landowners who want to permanently protect their woodlands of 160 acres or larger with conservation easements.

Are there other organizations that accept conservation easements?

Yes. Inland Northwest Land Trust is a local land trust working in eastern Washington and northern Idaho. Other areas have local land trusts and there are several national land trusts working in the Northwest as well. Each organization has its own easement criteria and requirements.

What does it cost to create a new conservation easement?

Conservation easement donors pay for a title insurance policy and their own advisor's fees. In order to take an income tax deduction, the easement donor will need to hire an appraiser to put a value on the easement. Easement donors may also need to pay for a property survey, an attorney to clear title, or a geologist or environmental specialist if there are mining issues on the property. Inland Northwest Land Trust incurs substantial expenses investigating, negotiating, preparing, and documenting each new conservation easement. INLT does not charge landowners for these costs. INLT does, however, request a donation to its Stewardship Fund to provide the financial resources required for INLT to carry out its duties in perpetuity.

I'm thinking about a conservation easement to protect my land. What should I do next?

Every easement is tailored to the needs of the land and the landowner. Please call Chris DeForest at Inland Northwest Land Trust to discuss your vision for your land. If INLT is not the right organization for you, we can refer you to other land trusts.

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