

Would Donating a Conservation Easement Work For You?

This is an article to explain my recent experience of donating a conservation easement to a Wisconsin Land Trust, in this case the North Central Conservancy Trust in Stevens Point, Wi.

Donating an easement in my situation meant permanently for going selected property rights, such as building development, agricultural farming, farm animals, mining, commercial development and land parceling on 155 acres of 163 acres on a parcel of land. I also consider it a property right to be able protect conservation values. The easement was donated to the land trust and recorded on the property deed. I remain the land owner, pay taxes, retain profits on timber sales and sale of the land and etc. This easement would also apply to future owners. The land trust in a signed agreement agrees to "enforce" the terms perpetually even in court if necessary. I had out of pocket expenses to do this which included land trust expenses, tax advice, surveying and a "donation" to fund future land monitoring expenses.

Why on earth would someone do this?

The best reason for me was to protect wildlife habitat, trees, plants and wetland beyond my days and not have it subdivided in the future. It was a learning curve to get comfortable with this. I attended a UW-Madison, Dept. of Forest and Wildlife Ecology program held in Minocqua called Wisconsin Coverts Project. It is free for private land owners offered every year. Topics were forestry, wildlife habitat, and landownership issues. Please consider attending this. I attended other conservation seminars. I contacted an attorney in the Sheboygan area who worked with another Wisconsin Land Trust to see examples of what other land owners did. I contacted Joe Hovel of Partners in Forestry. Joe said don't do the deal if you have any regrets.

Here are some things I learned. Conservation easements can be legal charitable donations in the tax code both in Federal and State government. The conservation easement documents I have seen can be tailored to individual land owners. Some easements preserve agricultural farm land, open space, lake shore lines or old growth forests. In my case I reserved

logging, forestry and wildlife habitat activity rights including roads to assist in those activities. My property remains in the DNR MFL forestry program. I am allowed to participate in other government habitat programs. I can hunt, trap, fish and post the land etc.

I was able to recoup the cost of expenses previously mentioned because I could show a partially reduced property value on an itemized tax return. The entire piece of land is 163 acres. The easement covers 155 acres. The 8 acres not in the easement are on the road where there is an old hunting trailer. These 8 acres could be built on. I did this so my kids would have a better chance to someday sell the property if they chose but the new buyer would need to buy the entire 163 acres and leave 155 acres protected for conservation, wildlife and forestry.

I found the people in the North Central Conservancy Trust to be very good people trying to make Wisconsin a better place. I appreciated that they did an inventory of the trees and plants on the property. I can't tell you the situation in 50 years but the easement is on the deed in the courthouse. The land adjoins a massive county forest. The land has some older pine, a pine plantation, some hardwood, an aspen clear cut and wetland. Animals present are deer, bear, bobcat, wolf raccoon, fox, turkey, ducks and more. I want the conservation values to always remain and there be enough management flexibility for future generations to own it.

I would hope "conservation" would spread beyond this piece of land meaning wildlife produced on this land does not just stay on this land and forestry products grown on this land help the economy. I would like to leave some old growth white pine. The purpose of writing this article is to plant the idea of exploring the conservation easement idea for yourself. My advice would be to talk to other land owners who have done this, talk to land trusts and talk to a tax person who is familiar with this. For my family and me, we have no regrets.

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