



Considerations for Donating A Conservation Easement or Fee Property

Most people who protect land through a land trust do so by donating a conservation easement or fee simple property. They retain title and control of their land while Southern Conservation Trust (the “Trust”) ensures that the property is not used or developed in a manner that is inconsistent with the property's conservation values. Some landowners consider donating their land in fee simple. This summary provides you with consideration points and steps for donating either a conservation easement or fee simple property.

Landowner Goals

When considering whether to donate your land or a conservation easement, identifying your goals will assist with decision making, i.e.:

1. Would you like to keep your land in its natural, undeveloped state;
2. Are you concerned that the family farm may be developed by future generations;
3. Does your land have unique features needing conservation;
4. Would you like to explore tax benefits of protecting you land?

Determining Options

After determining your goals, you then can begin researching options for accomplishing your goals. In researching options:

1. Visit websites with information and rules and regulations
 - a. www.sctlandtrust.org
 - b. <http://qlcp.georgia.gov/georgia-tax-credit>
 - c. <http://www.landtrustalliance.org/taxonomy/term/121>
 - d. <http://www.landtrustalliance.org/>
 - e. http://www.irs.gov/irb/2006-46_IRB/ar13.html
2. Build a Team – your circumstances are unique and information provided through the Trust, Georgia Land Conservation Program and Federal land conservation rules and regulations are generalizations of complex issues. Your team may consist of a:
 1. Certified Public Accountant
 2. Attorney
 3. Financial planner
 4. Land Trust
 5. Qualified appraiser that follows Uniform Standards of Professional Appraisal Practice

Action Steps for Completing a Conservation Easement or Fee Property Donation

If you choose to complete a conservation transaction, guidance steps MAY transpire simultaneously and May include:

1. Engage a Land Trust through dialogue and for a visit to your land to assess if land is appropriate for the Trust's mission
2. Determine conservation purpose of land being considered
3. Conservation Easement or deed document drafted
4. Endowment for Land Trust calculated, requested and pledged
5. Baseline documentation report completed
6. Qualified appraisal completed within 60 days of donation and copy provided to land trust for appraisal verification.
7. Pre-certification or certification application submitted if applying for Georgia Land Conservation Program and tax benefits
8. Certification received if applying for Georgia tax benefits
9. Easement document or fee deed finalized, signed and recorded
10. Landowner files form 8283 with tax filings – The land trust will not knowingly sign or participate in projects where it has significant concerns about the tax deduction. Appraisals must comply with Section 170(h) of the Internal Revenue Code.

The Trust looks forward to assisting you in your land conservation goals. If you should have any further questions contact Pam Young, Executive Director at 770-846-4730 or info@sctlandtrust.org.