# Search Results

## State Incentive-Based Growth Management Laws

### Alabama

**Citation:** Ala. Code, § 35-18-1 et seq.

**Summary**

Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic, or open-space values of real property; assuring its availability for agricultural, silvicultural, forest, recreational, or open-space use; protecting natural resources, maintaining or enhancing air or water quality, or preserving the historical, architectural, archaeological, paleontological, or cultural aspects of real property. The holder of an easement may be a governmental body, a charitable corporation or a land trust. The term of a conservation easement must be stated at the time it is established, or it becomes the lesser of 30 years or the life of the grantor.

### Arizona

**Citation:** Ariz. Rev. Stat. Ann., § 33-271 et seq.

**Summary**

Authorizes the creation of a conservation easement that imposes limitations for conservation purposes to preserve the historical, architectural, archaeological or cultural aspects of real property. Conservation purposes include [Conservation Easements]
preserving land areas for outdoor recreation, natural habitat of fish or wildlife, or open space for scenic enjoyment of the general public. A governmental body or charitable land trust may hold an easement. Conservation easements are voluntary in nature and unlimited in duration unless stated otherwise at the time of creation.

### Arkansas

<table>
<thead>
<tr>
<th>Citation: Ark. Stat. Ann., §15-20-401 et seq.</th>
<th>Summary</th>
<th>Topic Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>Authorizes any state agency, county, municipality or charitable organization to hold a conservation easement for the preservation of historical, architectural, archeological or cultural aspects of real property.</td>
<td>[Conservation Easements]</td>
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</tbody>
</table>

### California

<table>
<thead>
<tr>
<th>Citation: Cal. Civil Code, §815 et seq. 1999 Assembly Bill 1229 (Enacted as Chapter 503)</th>
<th>Summary</th>
<th>Topic Areas</th>
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<tr>
<td>Permits the voluntary conveyance of perpetual easements to any nonprofit organization or state or local government entity to retain real property in its natural, scenic, historical, agricultural, forested, or open-spaced condition. Expands the organizations eligible under the Agricultural Land Stewardship Program to hold conservation easements to include resource conservation districts and regional park or open space districts whose purposes include farmland preservation. Eligible districts can apply to the Department of Conservation for grant funds to purchase conservation easements.</td>
<td>[Conservation Easements]</td>
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</tbody>
</table>

### Colorado

<table>
<thead>
<tr>
<th>Citation: Colo. Rev. Stat., §36-1-107.5</th>
<th>Summary</th>
<th>Topic Areas</th>
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<tr>
<td>Directs the state Land Board to establish a long-term stewardship trust of up to 300,000 acres of land. It authorizes the board to sell or lease conservation easements on state trust lands.</td>
<td>[Conservation Easements]</td>
<td></td>
</tr>
<tr>
<td>Colo. Rev. Stat., §29-21-101</td>
<td>Creates a conservation trust fund in the Division of Local Government in the Department of Local Affairs consisting of lottery proceeds. The Division of Local Government must distribute shares from the fund annually to eligible counties, municipalities and special districts for the acquisition, development and maintenance of new conservation sites, or for capital improvements or maintenance for recreational purposes on any public site.</td>
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<tr>
<td>Colo. Rev. State. §31-25-301</td>
<td>Authorizes any town to acquire, establish and maintain land or interest in land for the preservation or conservation of sites, scenes, open space, and vistas of recreational, scientific, historic, esthetic or other public interest.</td>
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<tr>
<td>1999 House Bill 1155 (Enacted)</td>
<td>Provides a state income tax credit for the donation of a conservation easement to a governmental entity or a nonprofit organization. The amount of the tax credit is equal to the fair market value of the conservation easement, not to exceed $100,000 per donation. The bill allows the unused portion of the tax credit to be carried forward for 20 years.</td>
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<tr>
<td>Implementation Notes: The bill's fiscal note estimates that the impact of the tax credit on the state's general fund is projected at $238,500 in FY 2000, $715,000 in FY 2001, $1.16 million in FY 2002, and $1.5 million in subsequent years.</td>
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<td>2000 House Bill 1348 (Enacted)</td>
<td>Authorizes a taxpayer who has donated a conservation easement on eligible land and has qualified for a state income tax credit, to receive a refund of the amount of the tax credit that exceeds his or her tax liability (in lieu of carrying over the excess amount to subsequent tax years). The amount of the refund and credit used to offset the tax liability may not exceed $20,000 in a tax year. The bill also would allow a taxpayer to transfer to another taxpayer all or a portion of the tax credit to apply to the transferee's tax liability.</td>
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<tr>
<td>Implementation Notes: The bill's fiscal note estimates that the impact of the transferable or refunded tax credit on the state's general fund, above that authorized in 1999 House Bill 1155, is</td>
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projected at $261,500 in FY 2000, $784,500 in FY 2001 and $1.34 million in FY 2002.

2001 House Bill 1090 (Enacted)  As amended, the bill would increase the state income tax credit for donation of a conservation easement from a maximum amount of $100,000 to $260,000 per donation. The bill would also increase the maximum amount of the tax credit that is available for refund in a single year from $20,000 to $50,000 beginning in 2003.

Implementation Notes: The bill's fiscal note estimates that the decrease in state revenues beyond that incurred in 1999 House Bill 1155 and 2000 House Bill 1348 will be $1.5 million in FY2003, $4.5 million in FY2004, and $7.5 million in FY2005.

2001 House Bill 1375 (Enacted)  Authorizes the Great Outdoors Colorado Trust Fund Board to issue bonds to acquire perpetual conservation easements for open space preservation. The act is contingent upon voter approval of a ballot measure in November 2001 issuing $115 million in bonds for such purposes.

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**Connecticut**

**Citation:** Conn. Gen. Stat. Ann., §7-131d

**Summary**

Establishes the Protected Open Space and Watershed Land Acquisition Grant Program to be administered by the Department of Environmental Protection to provide grants to municipalities and nonprofit land conservation organizations to acquire title or development rights to land for open space and watershed protection purposes, and to provide grants to water companies for improvements to protect and supply safe drinking water. Municipalities, nonprofit land conservation organizations and water companies must provide matching funds as a condition for grant receipt. A permanent conservation easement must be executed at the time of closing on any property purchased with grant funds to protect in perpetuity the natural and open space characteristics of the land. Prior to disposing of any watershed land, a water company
must notify the municipality in which the land is located, and any private nonprofit land-holding organization that has requested notification of potential watershed land sales, of the availability of the land, and offer the municipality or the private nonprofit land-holding organization first right of refusal to acquire the land.

| 1999 Senate Bill 1231 (Enacted as Public Act 99-235) | Stipulates that 21 percent of the state's land area shall be held as open space. The goal of the state's land acquisition program is to ensure that 10 percent of the state's land area is held by the state as open space, with not less than 11 percent of the state's land area to be held as open space by municipalities, water companies or nonprofit land conservation organizations. The act sets a strategy for land acquisition beginning with 3,000 acres in 1999, 4,000 acres each in 2000 and 2001, and 5,000 acres in 2002, to continue until the open space land acquisition goal is achieved. The state may not convey open space land to any person, organization or political subdivision of the state unless the recipient executes a conservation easement restricting development of the land. | [Conservation Easements] |

| 1999 Senate Bill 1 (Enacted as Public Act 99-173) | Section 47 of Public Act 99-173 authorizes a corporate business tax credit equal to 50 percent of the value of open space land donated to the state, a political subdivision of the state, or a nonprofit land conservation organization that is permanently preserved as protected open space. | [Conservation Easements] |

| 2000 House Bill 5883 (Enacted as Public Act 00-203) | Establishes the Charter Oak Open Space Trust Account and the Charter Oak Open Space Grant Program to provide grants authorized by the Commissioner of Environmental Protection to municipalities and nonprofit organizations to acquire interests in land for open space and watershed protection purposes. A permanent conservation easement must be executed for any grant-purchased property. The act also allows a taxpayer to carryover the unused portion of the corporate business tax credit for the donation of open space land for up to 10 years. | [Conservation Easements] |

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**Delaware**

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Del. Code Ann., § 7-6901 et seq. Authorizes the creation of a conservation easement to retain land or water areas predominantly in their natural, scenic, recreational or open condition, or in agricultural, farming, forest or open space use. Authorizes the creation of a preservation easement to preserve a structure or site historically significant for its architecture, archeology or associations. Governmental bodies or charitable trusts may acquire such easements. Easements may be released, in the same manner that the holder may dispose of real property, subject to conditions imposed at the time of creation of the easement.

1999 House Bill 413 (Enacted) Would create a state income tax credit for permanent gifts of land or conservation easements to public agencies and qualified private nonprofit, charitable organizations. Eligible property must meet criteria for open space established by the Delaware Land Protection Act, consist of natural habitat for the protection of Delaware's unique and rare biological natural resources, or protect Delaware's important historic resources. The tax credit is based on 40 percent of the fair market value of the gift, but cannot exceed $50,000. In any one tax year, the credit claimed cannot exceed the tax due, but unused portions of the credit can carry forward for up to five consecutive years. The total amount of tax credits made by the state under this provision cannot exceed $1 million a year over a ten-year period for a total of $10 million.

Florida

Citation: Fla. Stat. Ann., §259.101, §375.045
Summary: Creates the Florida Preservation 2000 Program and the Florida Preservation 2000 Trust Fund to preserve natural areas that are subject to development pressures. The trust fund, administered by the Department of Environmental Protection, is comprised of state revenue bond proceeds to be used to acquire title or development rights to lands that protect valuable natural resources, provide open space for natural resource based recreation, recharge groundwater, serve as habitat for threatened or endangered species, or preserve important archeological or historical sites.

Citation: Fla. Stat. Ann., §704.06
Summary: Authorizes any governmental body or agency or a charitable corporation or trust whose purposes include protecting the natural, scenic or open space value of real

Topic Areas: [Conservation Easements]
property, assuring its availability for agricultural, forest, recreational or open space use, protecting natural resources, maintaining or enhancing air or water quality, or preserving sites or properties of historical, architectural, archeological or cultural significance to acquire a conservation easement.

### Georgia

**Citation:** Ga. Code Ann., § 44-10-1 et seq.

**Summary**

Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting the natural, scenic, or open-space values of real property; assuring the availability of property for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archeological, or cultural aspects of property. Governmental bodies or charitable land trusts may be holders of conservation easements. A conservation easement is unlimited in duration unless otherwise provided for at the time of creation.

**Topic Areas**

[Conservation Easements]

**2000 Senate Bill 399 (Enacted)**

Creates the Georgia Greenspace Commission in the Department of Natural Resources and the Georgia Greenspace Trust Fund. Revenue in the fund is to be used for grants to counties having an approved greenspace program for purposes of acquiring greenspace or conservation easements. Eligible counties must provide in their greenspace program for permanent protection of greenspace constituting at least 20 percent of the county's geographic area. To qualify for a grant, a county must have a population of at least 60,000 and have experienced average population growth of at least 800 residents per year since 1990. The commission is responsible for approving all grant applications.

### Idaho

**Citation:** Idaho Code, § 55-2101 et seq.

**Summary**

Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space.

**Topic Areas**

[Conservation Easements]
values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. The holder of an easement may be a governmental body or charitable land trust. A conservation easement is unlimited in duration unless otherwise stated at the time of its creation. The granting of a conservation easement shall not have an effect on the market value of property for the purpose of ad valorem tax assessment.

1999 House Bill 145 (Enacted as Chapter 125) Authorizes counties to issue bonds to purchase open space or conservation easements for scenic and recreational purposes. [Conservation Easements]

**Illinois**

*Citation:* 1999 Senate Bill 1087 (Enacted as Public Act 91-220) *Summary* Establishes the Illinois Open Land Trust Program and the Illinois Open Land Trust Fund to be administered by the Department of Natural Resources. The program's purpose is to acquire real property or conservation easements for natural areas from willing sellers for conservation and recreational purposes. The department may make grants or loans to local governments from the fund to acquire open space and natural lands. Grantees and loan recipients must, as a condition of financial assistance, agree to convey to the state a conservation easement to land acquired with fund assistance. [Conservation Easements]

**Indiana**

*Citation:* Ind. Code Ann., § 32-5-2.6 et seq. *Summary* Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air

[Conservation Easements]
or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. Governmental bodies or charitable land trusts may hold conservation easements. A conservation easement is unlimited in duration unless the instrument creating it provides otherwise. For the purposes of taxation, property subject to a conservation easement shall be assessed and taxed on a basis that reflects the easement.

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**Iowa**

**Citation:** 2002 Senate File 2207 (Enacted)

**Summary**

Authorizes the Department of Cultural Affairs and the State Archaeologist, in addition to the Department of Natural Resources, to acquire conservation easements to lands for specific purposes. The bill expands the list of eligible purposes to include agricultural land and open space preservation, and strengthens the enforceability of a conservation easement.

**Topic Areas**

[Conservation Easements]

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**Kansas**

**Citation:** Kan. Stat. Ann., § 58-3810 et seq.

**Summary**

Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. The holder of an easement may be a governmental body or a charitable land trust. Unless otherwise stated at the time of the easement’s creation, it is limited in duration to the lifetime of the grantor and may be revoked at the grantor’s request. Easements may not impair the rights of a public utility, city or a watershed district with respect to the acquisition of rights-of-way, easements or other property rights upon which utilities or watershed structures are located.

**Topic Areas**

[Conservation Easements]
### Kentucky

**Citation:** Ky. Rev. Stat., § 382.800 et seq.

**Summary:** Authorizes the establishment of a conservation easement to impose limitations to protect natural, scenic, or open space values; assure its availability for agricultural, forest, recreational, or open space use; protect natural resources; maintain or enhance air or water quality; or preserve historical, architectural, archaeological, or cultural aspects of real property. Governmental bodies or charitable land trusts may hold conservation easements. The duration of a conservation easement is unlimited unless otherwise stated at the time the easement is created.

**Topic Areas:** [Conservation Easements](#)

### Maine

**Citation:** Me. Rev. Stat. Ann., 33 §476 et seq.

**Summary:** Authorizes the creation of a conservation easement that restricts the use of real property to protect natural, scenic or open space values; assure its availability for agricultural, forestry, recreational or open space use; protect natural resources; or maintain or enhance air or water quality. The holder of an easement may be a governmental body or a nonprofit corporation or charitable land trust. The easement's duration may be unlimited unless a lesser time is designated at the time it is created, or circumstances in the future have changed to render the easement no longer in the public interest.

**Topic Areas:** [Conservation Easements](#)

**Citation:** Me. Rev. Stat. Ann., 5 §6200 et seq.

**Summary:** Establishes the Land for Maine's Future Fund to be administered by the Land for Maine Future's Board. The fund consists of proceeds from the sale of bonds and contributions from private and public sources. Revenue in the fund is to be distributed to state agencies and cooperating entities to purchase property or interests in property, including conservation easements, that qualifies as natural resource lands of state significance, including farmland and open space with conservation, wilderness or recreational values.

**Topic Areas:** [Conservation Easements](#)

### Maryland
**Citation:**
Md. Tax-Property Code, §2-220

**Summary**
Authorizes the governing body of any county or municipality to grant a property tax credit against the county or municipal property tax imposed on any real property that is subject to a perpetual conservation easement donated to a qualified land trust.

**Topic Areas**
[Conservation Easements]

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**Citation:**
Md. Real Property Code, §2-118

**Summary**
Authorizes the creation and enforcement of conservation easements to prohibit the development or limit the use of water or land areas.

**Topic Areas**
[Conservation Easements]

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**Citation:**
2001 House Bill 681 and Senate Bill 459 (Enacted as Chapter 676)

**Summary**
Provides an individual a state income tax credit for the donation of a conservation easement to the Maryland Environmental Trust or the Maryland Agricultural Land Preservation Foundation to preserve open space, agricultural lands and other natural lands. The amount of the tax credit is equal to the difference between the fair market value of the land before the attachment of the conservation easement and its fair market value after the easement has been attached. The credit may not exceed the lesser of the individual’s tax liability in a given year or $5,000. Any unused amount may be carried over for 15 years.

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**Minnesota**

**Citation:**
Minn. Stat. Ann., § 84C.01 et seq.

**Summary**
Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. The holder of an easement may be a governmental body or a charitable land trust. A conservation easement is unlimited in duration unless the instrument creating it provides otherwise.

**Topic Areas**
[Conservation Easements]

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**Citation:**
1999 House File 2420 (Enacted)

**Summary**
As part of the omnibus tax bill, article 5, sections 34, 35, 39, 40 and 41 authorize local governments to acquire development rights to property in the form of a conservation easement, and to issue bonds to purchase development rights.

**Topic Areas**
[Conservation Easements]
### Mississippi

<table>
<thead>
<tr>
<th>Citation:</th>
<th>Miss. Code Ann., § 89-19-1 et seq.</th>
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<tbody>
<tr>
<td>Summary</td>
<td>Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. A governmental body, nonprofit or charitable land or educational trust may hold an easement. A conservation easement is unlimited in duration unless otherwise provided for at the time of its creation.</td>
</tr>
<tr>
<td>Topic Areas</td>
<td>[Conservation Easements]</td>
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### Nevada

<table>
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<tr>
<th>Citation:</th>
<th>Nev. Rev. Stat., § 111.390 et seq.</th>
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<tbody>
<tr>
<td>Summary</td>
<td>Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. A governmental body or charitable land trust may hold a conservation easement. The duration of a conservation easement is unlimited unless otherwise provided for when it is created, or established by court order.</td>
</tr>
<tr>
<td>Topic Areas</td>
<td>[Conservation Easements]</td>
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</tbody>
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### New Hampshire

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<th>Citation:</th>
<th>2000 Senate Bill 401 (Enacted as 2000 Senate Bill 401)</th>
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<tr>
<td>Summary</td>
<td>Establishes the Land and Community Heritage Investment Program and the Land and Community Heritage Authority. The authority may provide 50-</td>
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<td>Topic Areas</td>
<td>[Conservation Easements]</td>
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</table>
Chapter 245) percent matching grants to eligible municipalities and nonprofit organizations for the acquisition of real property or easements in real property designated as resource assets, or for the restoration and rehabilitation of cultural and historical resources. Lands and easements acquired through the program shall be open to passive recreational purposes. The bill transfers $3 million from the Economic Development Fund to the Land and Community Heritage Investment Program Trust Fund.

### New Mexico

**Citation:** N.M. Stat. Ann., § 47-12-1 et seq.

**Summary**

Authorizes the creation of a land use easement to protect natural or open spaces, to assure availability of property for agricultural, forest, recreational or open space use, or to protect natural resources. The holder of an easement may be a nonprofit corporation, nonprofit association or nonprofit trust. The term of a land use easement must be stated in the terms of the easement.

**Topic Areas**

[Conservation Easements]

### New York

**Citation:** N.Y. Env. Con. Law, §49-0301 et seq.

**Summary**

Authorizes public bodies and nonprofit conservation organizations to acquire and hold any conservation easement for the purpose of preservation or maintaining the scenic, open, historic, archeological, architectural or natural condition, character, significance or amenities of real property.

**Topic Areas**

[Conservation Easements]

### North Carolina

**Citation:** N.C. Gen. Stat., §105-130.34, §105-151.12

**Summary**

Provides a state income tax credit for corporations and individuals that donate conservation lands to the state, local governments or nonprofit organizations. The tax credit is equal to 25 percent of the fair market value of the land, not to exceed $250,000. It may not exceed the
amount of the tax imposed on the corporation or individual in the year it is claimed. Any unused portion of the credit may be carried over for the next five years.

| 2000 Senate Bill 1328 (Enacted as Session law 2000-23) | Sets as a state goal the permanent protection of an additional one million acres of farmland, open space and conservation lands by December 31, 2009. Preservation would occur through the acquisition of land or the purchase of conservation easements. The bill charges the Secretary of Environment and Natural Resources to take the lead in coordinating the state's efforts and in working cooperatively with public and private organizations to achieve the state's objectives. |

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**Oklahoma**

**Citation:** 1999 Senate Bill 266 (Enacted as Chapter 384)

**Summary:** Authorizes the creation of a conservation easement that imposes limitations on land use for the purposes of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, silvicultural, forest, recreational or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archeological, paleontological or cultural aspects of real property. The holder of an easement may be a governmental body, a charitable corporation or a land trust. The term of a conservation easement is that stated in the instrument creating it.

**Topic Areas** [Conservation Easements]

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**Pennsylvania**

**Citation:** 1999 Senate Bill 970 (Enacted as Act 15)

**Summary:** Among other provisions, Senate Bill 970 establishes a supplemental Agricultural Conservation Easement Purchase Program. Funds in the program are to be allocated by the State Agricultural Land Preservation Board to eligible counties for conservation easement purchase programs under the Agricultural Area Security Act; for technical assistance to eligible counties for long-term installment purchases of agricultural conservation easements; and to reimburse private land trusts for
expenses incurred in acquiring agricultural conservation easements. The act also authorizes eligible counties to appropriate additional funds to purchase agricultural conservation easements.

Implementation Notes: This legislation supplements Pennsylvania's existing farmland preservation program, which has preserved more than 1,090 farms and 136,000 acres in 46 counties since its inception in 1989. The effect of the legislation is to add an additional $43 million to the agricultural conservation easement purchase program.

2001 House Bill 101 (Enacted as Act 14) Establishes the Supplemental Agricultural Conservation Easement Purchase Program. Allocates up to $500,000 for technical assistance to counties regarding long-term installment purchases of agricultural conservation easements. Allocates up to $500,000 to reimburse private land trusts for transaction costs incurred in acquiring agricultural conservation easements.

Rhode Island

Citation: 1998 Question No. 3 Summary This ballot measure authorizes the state to issue general obligation bonds in an amount not to exceed $15 million for environmental and recreational purposes. One-third of that amount--$5 million--would be allocated to (1) the Department of Environmental Management to purchase land, development rights and conservation easements to protect natural and recreational resources, and to acquire greenways; and (2) to the Agricultural Land Preservation Commission to purchase development rights to farmland.

Topic Areas [Conservation Easements]

South Carolina

Citation: S.C. Code Ann., § 27-8- Summary Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of

Topic Areas [Conservation Easements]
retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. A governmental body, not-for-profit organization, educational corporation or charitable land trust may hold a conservation easement. It is limitless in duration unless otherwise designated at the time it is created. For ad valorem tax purposes, property must be assessed and taxed on a basis that reflects the easement.

Provides a personal income tax deduction to landowners that donate a perpetual easement to the state under the scenic rivers program. The deduction is equal to the fair market value of the easement.

Enacts the Conservation Incentives Act which provides a state income tax credit for landowners who voluntarily convey lands or conservation easements to qualified conservation organizations. The act allows for an income tax credit equal to 25 percent of the value of land donated for conservation, or for a qualified conservation contribution of a real property interest. The tax credit is capped at $250 per acre, not to exceed $52,500 in any tax year. Any unused portion of the credit may be carried forward to subsequent tax years until it is completely used, or transferred. The act also establishes the Conservation Grant Fund to stimulate the use of conservation easements and fee simple gifts of land for conservation to qualified conservation organizations. Revenue in the fund shall be used primarily to defray the transaction costs of donating conservation easements for purposes of obtaining a tax credit. The fund may not be used to purchase land or interests in land.

**Texas**

**Citation:** Tex., Natural Resources Code, § 183.001 et seq.  
**Summary:** Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing

**Topic Areas** [Conservation Easements]
air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. A governmental body or charitable land trust may hold a conservation easement. A conservation easement is unlimited in duration unless the instrument creating it makes some other provision. Once land is no longer subject to a conservation easement, an additional tax is imposed on the land equal to the tax break received for the five years prior to termination of the easement plus 7 percent interest calculated on an annual basis.

Utah

Citation: 1999 House Bill 119 (Enacted as Chapter 24)

Summary
Establishes a Quality Growth Commission and reestablishes the LeRoy McAllister Critical Land Conservation Fund. The commission is responsible for making recommendations to the legislature regarding what constitutes quality growth areas—areas where local governments have sufficient infrastructure in place to service growth—and what types of state revenue should be targeted to such areas. The commission also is charged with administering the land conservation fund. Revenue in the fund—initially a $3 million legislative appropriation—is to be used to acquire conservation easements to open space and agricultural lands.

Virginia

Citation: Va. Code, § 10.01-1009 et seq.

Summary
Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. The holder of an easement may be a charitable corporation, association or trust which is exempt from taxation. A conservation easement’s duration is
unlimited unless otherwise designated at the time it is created.

### 1999 House Bill 1752 (Enacted as Chapter 983)
Provides a state income tax credit for individuals and corporations that donate land or development rights to land to a qualified public or private conservation agency for a conservation or preservation purpose, including agricultural or forestry use, open space, natural resource or biodiversity conservation, or watershed or historic preservation. The tax credit is equal to 50 percent of the land’s fair market value, not to exceed $50,000 in FY 2000, $75,000 in FY 2001, and $100,000 in FY 2002 and succeeding years. The credit may be carried over for a period of five years.

### 2000 House Bill 856 (Enacted as Chapter 747)
Authorizes community development authorities to purchase development rights that will be dedicated as easements for conservation, open space or other purposes under the Open Space Land Act.

### 2000 Senate Bill 256 (Enacted as Chapter 724)
Authorizes community development authorities to purchase development rights that will be dedicated as easements for conservation, open space or other purposes under the Open Space Land Act.

### 2000 House Bill 1324 (Enacted as Chapter 181)
Authorizes the Open Space Lands Preservation Trust Fund to make grants to local governments for open space easements (which are comparable to conservation easements held by private nonprofit organizations).

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### Washington

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<tr>
<th>Citation</th>
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<tr>
<td>Wash. Rev. Code, §64.04.130 et seq.</td>
<td>Authorizes any state or federal agency, county, municipality, or nonprofit land conservation entity to hold a development right or easement to protect, preserve, maintain, improve, restore, limit the future use of, or conserve for open space purposes, any land or improvement on the land.</td>
<td>[Conservation Easements]</td>
</tr>
</tbody>
</table>

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### West Virginia

<table>
<thead>
<tr>
<th>Citation</th>
<th>Summary</th>
<th>Topic Areas</th>
</tr>
</thead>
<tbody>
<tr>
<td>W. Va. Code, §20-</td>
<td>Authorizes any governmental body or qualified charitable tax exempt organization to hold a conservation easement.</td>
<td>[Conservation Easements]</td>
</tr>
</tbody>
</table>
It defines a conservation easement as a nonpossessory interest in real property that imposes limitations or affirmative obligations to retain or protect for the public benefit the natural, scenic or open-space value of real property.

## Wisconsin

**Citation:** Wis. Stat. Ann., § 700.40

**Summary:** Authorizes the creation of a conservation easement that imposes limitations on land use for the purpose of retaining or protecting natural, scenic or open space values of real property; assuring its availability for agricultural, forest, recreational, or open space use; protecting natural resources; maintaining or enhancing air or water quality; or preserving the historical, architectural, archaeological, or cultural aspects of real property. A governmental body or charitable land trust may hold a conservation easement. It is unlimited in duration unless otherwise designated at the time of its creation.

**Topic Areas**

[Conservation Easements]