

Your Land is a Legacy Worth Protecting

A Landowner Guide
to Conservation Easements



NORTHWEST ARKANSAS
LAND TRUST

Your Land Is Part of Your Legacy

You know your property is special. Perhaps it's the scenic beauty, the family farmland or the habitat it provides to fish and wildlife. Maybe your land has been a personal retreat where you find solace and connect with yourself and loved ones. Maybe it's all of these things.

Deciding what will happen to your land after you are gone is a critical step in land management for many landowners. Many properties in the Ozarks have been in the same family for decades. The land represents a way of life and a culture that is becoming increasingly rare in our growing region. If your lifetime goals include ensuring your property is protected for future generations, Northwest Arkansas Land Trust can help you make that happen.



Conservation Easements

A conservation easement is a flexible tool used to conserve land while leaving it in private ownership.

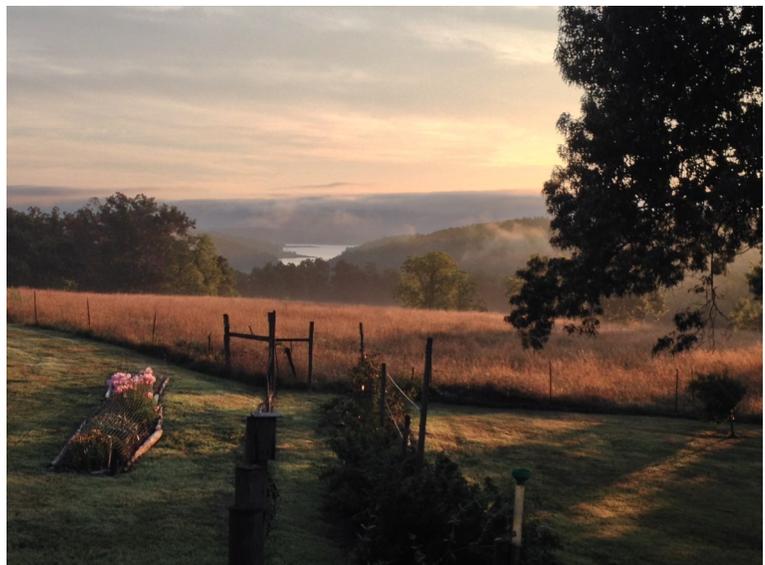
Conservation easements are voluntary, legally binding agreements that permanently protect the conservation values of a property for all present and future owners of the land. The land can be sold, donated to heirs or otherwise transferred at any time. Easements require that a qualified conservation organization (e.g., a land trust) hold the easement and ensure that the restrictions are honored. Conservation easements are used to achieve a variety of purposes, including open space preservation, agricultural use and natural resource protection.

The Northwest Arkansas Land Trust works with property owners to customize their easements to fit the natural characteristics of the land and the landowners' land management and outdoor recreation needs. Hunting, agriculture and forest management are allowable activities. Land under easement is still privately owned and managed. An easement can cover all or just a portion of your property. Public access is not required.

“Dwan and I feel that this is a one-time, non-repeatable opportunity for us to create an everlasting legacy to my parents,” explains Gerald Garrison. “We have established deep roots in this property and did not want to live with the thought of its beauty and natural state being eventually broken up. The vision [we] have for this land is that it will have remained an island of safety, security and perpetuation for the wildlife, native flowers and fauna of the area and a joy to all who appreciate nature and its beauty and that my parents will be remembered for making it possible.”



Dwan and Gerald Garrison permanently protected their 900 acre property with a conservation easement in 2018.





Each conservation easement is tailored to the property and the landowner.

Conservation easements are designed to protect conservation values, such as wildlife habitat, soil, water, and scenic views. The agreement requires careful planning and consideration. The process normally begins with a discussion of the landowner's conservation goals, followed by a tour of the property to determine whether it is appropriate for a conservation easement. Based on this information, a Land Trust staff member will provide recommendations and detail the steps involved. An easement may allow for different management zones. The entire process may require anywhere from a few months to a few years to complete, depending on the complexity of the project.

Once a conservation easement is established, it is filed in the public records and stays with the deed in perpetuity. The Northwest Arkansas Land Trust monitors the property annually to ensure the terms are being upheld. The Land Trust is prepared to respond to potential violations on the lands it protects and is financially prepared to legally defend those properties should a violation or legal challenge ever occur.

Examples of Conservation Easement Protection Zones

Preservation Areas often include forests and riparian areas adjacent to streams and rivers. Typical reserved rights include trail building and forest management in accordance with best management practices.

Agricultural Areas are designated for farming activities such as grazing and fruit and vegetable production. Related improvements, such as barns, irrigation equipment and fencing are permitted.

Building Areas may be reserved for existing and future homesites.



Potential Tax Incentives

Federal Tax Deduction

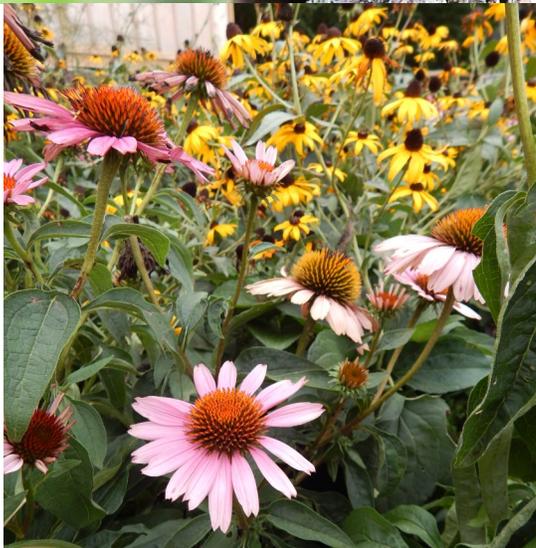
If a conservation easement is donated, and if it benefits the public by permanently protecting important conservation resources, it could qualify as a charitable tax deduction on the donor's federal income tax return. Landowners can deduct 50% of their income for the year of the donation and for each of an additional 15 years for the fair market value of the easement. If the landowner is a farmer or rancher, they can deduct 100% of their income. The value of the easement is determined by a qualified appraiser. Landowners should consult their tax professionals for additional information.



State Tax Credit

Wetlands and Riparian Zone Tax Credit Program

Landowners with wetland and riparian areas on their property can apply for conservation credits equivalent to 50% of the fair market value of donated conservation easement not exceeding \$50,000. A taxpayer can use up to \$5,000 of tax credit per year and may carry over any unused credits for nine consecutive taxable years following the year the credit originated.



Landowner Stories



Larry and Marty Karigan-Winter have been farming their property since 1981. The 113-acre piece of land surrounds a large glade habitat, a unique outcropping of barren sandstone that neighbors refer to as “Flatrock.” Nine freshwater springs on the property feed into a deep ravine that cuts the property in half. “There’s a beautiful bluff line,” Larry describes, “with five waterfalls and a bluff shelter with artifacts from the Native Americans. I believe the land is as pristine as can be for living or raising food. As a landowner, you only have this small time where you can make a difference on how the land you control will be used in the future. You can, as small as you are, make a difference.”

Jack and Anne Butt protected their 700-acre rural retreat in southern Washington County. The area was homesteaded in the early 1900s. “Entire families would show up...to work on the Lee Creek road through this property, to earn their right to vote because they couldn’t raise the \$1 cash poll tax otherwise required,” Jack was told. “When I bought the property in 1992, none of that community remained, all had gone back to wilderness,” Jack explains. That wilderness is exactly what drew Jack to this particular property. “I’ve got some really magnificent trees, that I literally hug,” he continues. Most people, Jack believes, “yearn for a rural retreat, regardless of where it is: desert, mountains, woods, river, or seashore, where they find, as did Henry David Thoreau, ‘In Wildness is the Preservation of the World.’”



Gerald & Melinda Davis have long known the value of their land, which has been in their family for over 80 years. Their farm near Siloam Springs consists of roughly 200 acres and is split between their home site and 190-acre farm. The property holds deep significance to Melinda, whose father raised her on the farm. Melinda recounts how the land built community for them. She was young when her mother passed away, but her neighbor helped the family. “She was sweet on my father, I could tell. She brought us pies every week and they eventually got married.” Melinda’s step-mother’s property was added to the Davis Farm, and is now also protected by the easement.

Susan Gateley has owned her 200 acre property on Little Mulberry Creek since the 1970s when she arrived with her family during the back-to-the-land movement. She describes her first impression of the property as magical, with the river running close to a grove of ancient walnut trees. “I came from a long line of homesteaders, and I knew good land when I saw it,” she said. This dense forest land sits next to National Forest Service tracts making it an excellent expansion for wildlife habitats. “I chose to protect Little Mulberry Farm in a conservation easement so that future generations could enjoy the benefits of community and rural life, all while protecting our woods, streams, and farmlands.”



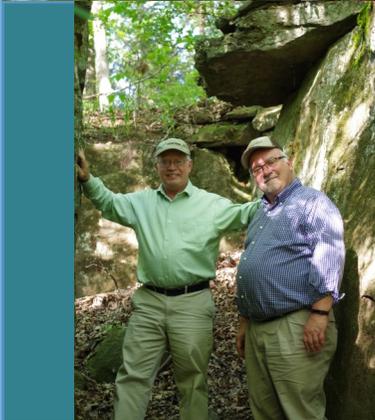


Christina Moore and Paul Green purchased the 700-acre property surrounding each side of I-49 just north of the Bobby Hopper Tunnel for the purpose of forever protecting the land. The property provides a crucial link between Ozark National Forest to the east and west, and nearly linking to Devil's Den State Park to the west. "We both felt that the expansive view of the Ozark National Forest that is seen when first emerging out of the Bobby Hopper Tunnel going north is something worth preserving," says Moore. "This property is a critical link for wildlife passing under the highway through this vast wilderness. Paul and I both realized that we could join this monumental effort to preserve part of what makes Northwest Arkansas such a magical place to call home. We enjoy the trails and like to take long walks through the property with our dog. Our kids, who all live out of town, are enjoying using the property too. We seem to be seeing more of them since purchasing Rotten Bluff Hollow!"

George and Lindi Holmes made the choice to forever protect their 60 acre property surrounding Moores Creek near Lincoln in Washington County. The Holmes' live off-grid on the property, relying on solar power and rain water cisterns to provide for their daily needs. The property has a remarkably diverse range of landscape features including bluff shelters, caves, waterfalls, and riparian forest. "When we first saw the property, we knew we wanted it, but in the next moment, we knew we must find a way to keep it as natural as possible and to make our presence here compatible with its value as wildlife habitat," George notes. "A conservation easement with NWALT means we can do it all: have it, enjoy it, someday pass it on, and as much as humanly possible, preserve it for the future."



Anne Prichard, a third generation landowner, protected her 168-acre Historic Johnson Farm. Her grandparents and their six children moved to the farm in 1908. "I especially like how it changes throughout the seasons," Anne comments. "It's just such fun. It's a beautiful space. I want to leave the land alone and let the birds and the animals live here and have people come out to see open space. There's not many places like this. You can stand here and think about the sweep of history. Buffalo used to traipse around here. That's pretty neat." She sought to ensure the property would remain intact for generations to come.



Brothers Rob and Charles Leflar share a deep conservation ethic and have supported conservation locally for decades. Rob has advocated for water quality and land preservation as a member of the Ozark Headwaters Chapter of the Sierra Club since 1978 and has sat on the Executive Committee for many years. For the Leflar brothers, protecting their 50-acre family property with a conservation easement is their way of protecting the land they love. For the rest of us, it is a piece of Northwest Arkansas that will forever preserve our roots to the land.



The mission of the Northwest Arkansas Land Trust is to preserve and enhance quality of life for all people through the permanent protection of land.

We are a local, non-governmental, non-profit 501(c)(3).

To learn about conservation options for your property,
contact us today.

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