



“The most important qualities of the Plover River are its unspoiled character and lack of development. This enhances it for canoeing and other forms of recreation, protects wildlife and safeguards the purity of Stevens Point's drinking water, which comes from the Plover River watershed.”

George Rogers  
President  
Plover River Alliance

## Conservation



## Easements

## Introduction

Conservation easements allow property owners to protect their land, and at the same time enjoy financial benefits.

A conservation easement is a legal agreement between a landowner and an organization such as a private land trust or a government agency. It permanently limits specific uses on a property to protect its conservation or historic values. The land remains in private ownership.

Conservation purposes in the easement may include outdoor recreation or education, protection of fish, wildlife, agricultural and plant habitat, and preservation of scenery.

Easements may be purchased or donated.



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## Questions and Answers

### **1. Does an easement offer permanent protection of my land?**

Yes, an easement is an agreement that limits uses of the property in perpetuity to protect its conservation values. Conservation easements run with the title, so future owners are bound by the original agreement.

### **2. Can I place an easement on only a portion of my lands?**

Yes, easements may be placed on some parts of your property and not on others.

### **3. Do I have to donate the easement?**

No. A landowner may donate the easement or sell it, if there is a willing buyer.

### **4. Do I retain any property rights once the easement is in place?**

Yes, only the specific rights you choose to sell or donate are removed from the property.

### **5. Am I responsible for monitoring the easement?**

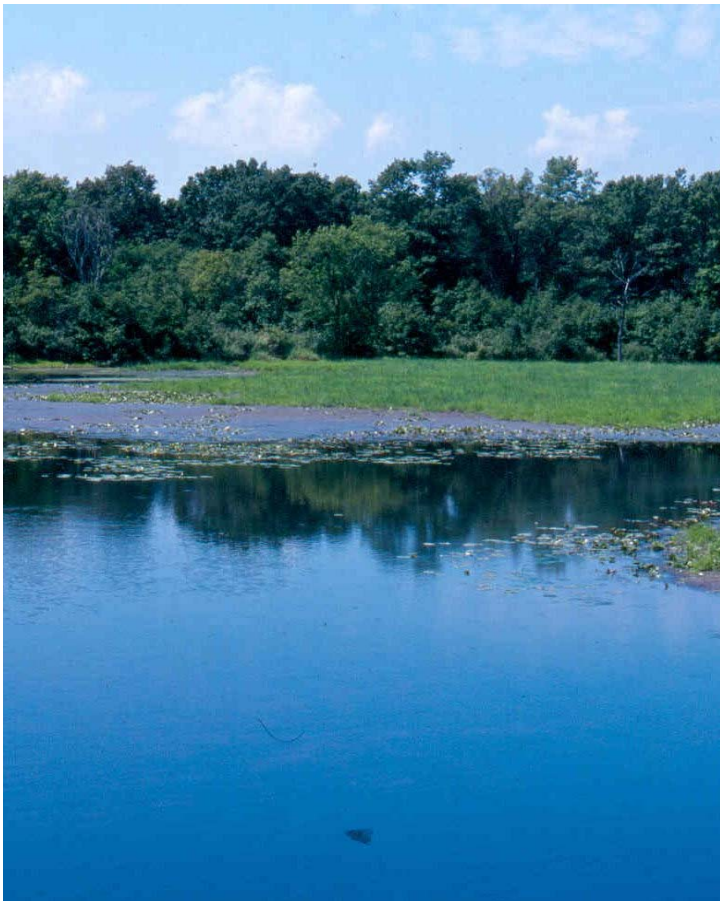
No, an organization such as a land trust holds the easement and is responsible for monitoring it and enforcing it in accordance with the terms of the agreement.

### **6. Do I have to allow public access on the property?**

No. You may allow it but you don't have to.

## Obligations of the landowner

The landowner must notify the easement holder when transferring the property to a different party. The landowner is responsible for management and ownership costs of the property, including payment of real estate taxes. When an easement is donated or sold, the land trust may request a cash donation to help fund monitoring activities. In some instances, when the landowner is cash poor, the land trust may perform fundraising efforts to provide the monitoring contribution. Once the property is transferred to another party, the obligations of the original landowner to the property end.



## Purchase of Conservation Easements

An easement on the Plover River can be tailored to the needs of the landowner, but typically it restricts development that may impair the natural character of the river. Limits or prohibitions are placed on the construction of buildings, for example.

The landowner retains other rights. He may, for example, continue to farm the property according to a soil and water management plan, practice forestry under a management plan, hunt and trap according to state law, and sell, leave, donate or mortgage the property. He may choose to either allow or prohibit public access.

Rights that are relinquished generally include commercial and industrial activities not specifically allowed in the agreement; construction of permanent or temporary buildings unless specified in the easement; mining, drilling and exploring for minerals; alteration of topography except as listed in management plans; manipulation of waterways except as listed in management plans; dumping or storage of wastes; feedlots and grazing; and cutting of trees except as outlined in management plans. Also, limitations are placed on subdivision of the property.

The Plover River Alliance is active in the acquisition of conservation easements (purchase of development rights) along the river in Portage County.

Alliance contacts include:

George Rogers, 1032 Ridge Road, Stevens Point, WI 54481  
(715) 344-9077

Dan Trainer, 21 Ridgewood Drive, Stevens Point, WI 54481  
(715) 341-2715.

## Donated Conservation Easements

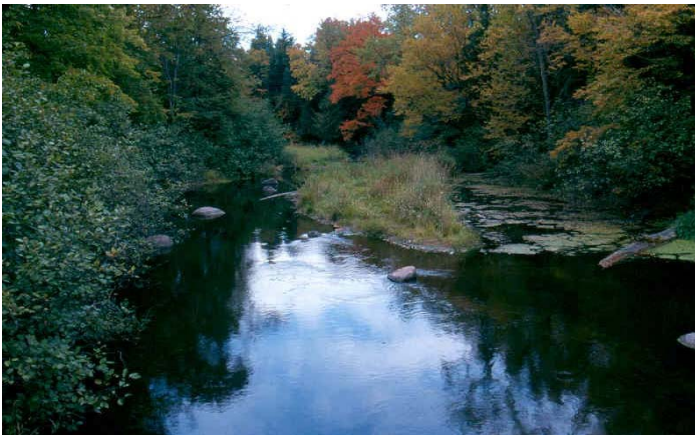
When an easement is donated, the landowner may be eligible for a charitable deduction for income tax purposes. To qualify for the deduction, it must be given to a qualified organization, be in perpetuity and be for conservation purposes.

When an easement is sold, it may result in a taxable capital gain.

When determining whether to sell or donate an easement, a property owner may want to consult the Gathering Waters Conservancy, a statewide land trust organization.

To learn more about conservation easements, visit the Gathering Waters website at <http://www.gatheringwaters.org/>

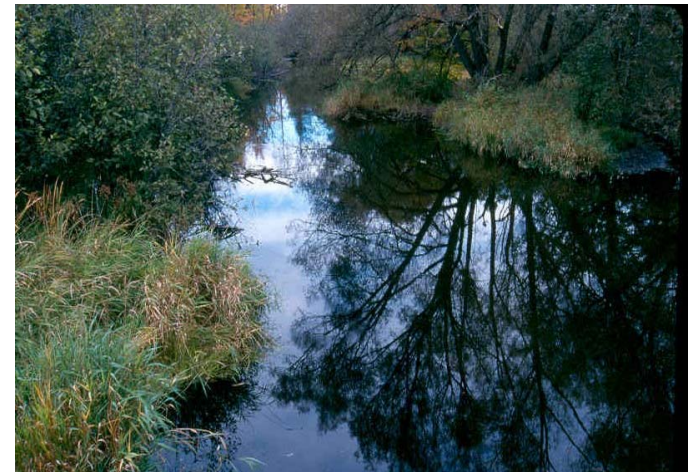
Also, landowners are encouraged to discuss the easement with their financial and legal advisers to assure that they're meeting their own financial needs and leaving a legacy of good stewardship for future generations.



## Value of the easement

When an easement is sold or donated, the fair market value is determined by a qualified appraiser and is based on what the property is worth before and after the easement is in place. The difference between the two is the fair market value.

The sale or donation of the easement may lower the assessed value of the land and result in reduced property taxes. Federal estate taxes, when the property is passed on to heirs, may also be lowered.



## Easement Holder's Rights

The holder of the easement, such as a land trust, has the right to enter the property annually *with prior notice* to the landowner. The easement holder documents and enforces the purposes of the easement and assures that the landowner's desires for the property are honored, approves forest, soil and water conservation management plans, and permits activities not specifically allowed in the easement, as long as the purpose of the easement is not compromised.