

Land Conservation 101



A photograph of a forest path. Sunlight filters through the trees, creating rays of light that illuminate the path and the surrounding greenery. The path is covered in fallen leaves and small plants. The trees are tall and thin, with dense foliage. The overall atmosphere is peaceful and natural.

A conservation easement is a permanent, legally binding agreement between a landowner and a land trust that permanently restricts some uses of the land to protect its significant natural resources.

Photo: Jim Viar
Crawford Ridgepole Trail, Squam Range
Conservation Easements held by LRCT & SLCS

Why Conserve Your Land?

The people of the Squam Lakes Region enjoy a landscape shaped by a tradition of conservation. More than 30% of the land in the Squam Lakes watershed is permanently protected, mostly by private land owners.

Land conservation offers landowners the opportunity to make an enduring impact on New Hampshire's natural landscape and resources as well as making it easier to pass cherished property on to the next generation.

Many techniques exist for conserving land and each option is tailored to the unique circumstances and features of your land. Some even offer tax advantages.

How Conservation Easements Work

If you want to provide permanent protection for your land while maintaining ownership, a conservation easement may be for you. You would continue to own the land while its use would be in accordance with the restrictions you have agreed to through the conservation easement.

Activities prohibited by conservation easements include intensive uses such as development or subdivision and commercial activities while still allowing managed forestry, agriculture, outdoor recreation, and education.

You are able to sell or convey your land to a new owner at any time for any price. The conservation easement stays with the land forever.

Donated or Sold

Conservation easements are often donated, but a land trust may be able to purchase the easement. If the easement is to be purchased, it is often at less than the full value, called a "bargain sale", for which there may be income tax advantages for the owner. Most conservation easements are designed to meet the requirements of the Internal Revenue Code Section 170(h) which establishes the criteria of a donated easement to qualify as a charitable contribution for federal income tax deduction. Ask your financial advisor for details.

Advantages to Landowners

A conservation easement will give you the peace of mind that the natural resources on your property are permanently protected.

Easements eliminate the development potential of your land thereby lowering its market value. This may make it easier for you to pass land on to the next generation without passing along the tax burden. A conservation easement may help achieve certain financial objectives through tax savings and/or cash from a bargain sale.

Crafting a Conservation Easement

The land trust that holds your conservation easement works with you to tailor an easement that protects the land's natural resources and conservation features and also meets your land protection goals.

The land trust begins drafting an easement from a template containing basic restrictions and framework reflecting the organization's goals. You and the land trust will discuss and agree on the particular details of your easement terms addressing your goals and the specific features of your land. For example, if you want a future residence somewhere on the property, you may work with the land trust to identify an area to exclude from the conservation easement.

Public Access

Granting a conservation easement does not automatically give the public any guaranteed rights to enter or use the protected property. You have the option of allowing public rights through the easement if you want.

A trail easement is an example of ensuring public access on only a portion of your land, allowing access to only the trail corridor.

How Fee Ownership Works

Fee ownership is a real estate term that describes a landowner's complete and total ownership of the land. If you want to provide permanent protection for your land but no longer wish to own it, conveying your land to a land trust may be for you.

Conveying full fee ownership to a land trust not only offers permanent protection for the land, it also relieves you of your financial responsibilities including property taxes.

Donate or Sell


You can choose to sell or donate your land to a land trust. Before agreeing to accept fee ownership of a property, the land trust will assess your property to ensure that its characteristics and features are consistent with the conservation goals.

The land trust must also evaluate its ability to raise the necessary funds for a purchase. If you are unable to donate your land, but do not need to receive the full value, you may choose to sell your property for less than the appraised value in what is termed a "bargain sale". There may be income tax benefits to this type of transaction. Consult with your financial specialist to be sure that a bargain sale is the right plan for you.



Beij Preserve: conservation easement held by SLCS

Photo: Ben Wymer
Center Harbor Woods owned by LRCT
Conservation Easement held by SLCS

A photograph of a spotted deer standing in a lush green forest. The deer is the central focus, looking directly at the camera. It has a brown coat with white spots and large, upright ears. The background is filled with dense green foliage and trees, creating a natural, wooded setting.

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Stewarding the Land

Crafting a conservation easement is just the beginning of the story. Long-term protection comes from having an effective stewardship program and the financial resources to support it. Stewarding land with a conservation easement is different than stewarding property that is owned by a land trust.

Easement-restricted properties are owned and managed by the property owners. The land trust is required to monitor those properties annually and communicate with successor landowners and enforce, if necessary, the terms of the conservation easement.

When a land trust owns a property, the stewardship activities still include conducting and recording annual monitoring visits. They also mean developing a management plan for timber harvesting, trails, invasive species removal, and more.

Whether a property is conserved through a conservation easement or through fee ownership by a land trust, stewardship is how the land and natural resources stay protected forever.



Invasives removal by volunteer monitors

Financial Responsibility

Land trusts are required to plan for the future stewardship needs of their conserved lands. The responsibility of holding a conservation easement in perpetuity is often financially underwritten by the landowner. This is most often done by asking land owners to contribute to a “*monitoring fund*” or “*stewardship endowment fund.*” Land trusts use interest earned from these funds for annual stewardship needs.

Understandably, this request for funding can be a burden and sometimes a disincentive. Squam Lakes Conservation Society’s Forever Squam Initiative offers landowners a compelling incentive by covering the stewardship endowment contribution.

Tax Incentives

Conservation easement donations, bargain sales and fee title sales may provide income tax advantages to the owner. Before making any financial decisions be sure to speak to a financial expert.

Other Conservation Techniques

If protecting your land is a priority, there are many ways to accomplish your goals. Contact your local land trust to get the details on the option that is right for you.

Life Estate

You can donate your personal residence or farm to a land trust now while retaining use of the property for the rest of your lifetime.

Deed Restriction

Unlike conservation easements, deed restrictions are not monitored/enforced by an independent land trust. A deed restriction is placed into a deed to limit or prohibit future uses of the property whether it is for conservation or not.

Mutual Covenant

A form of mutual deed restriction between neighbors to protect special features of the neighborhood.

Current Use

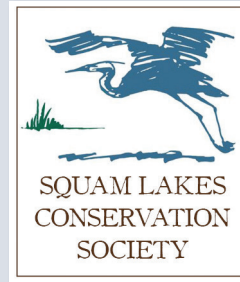
A property tax program that encourages landowners to keep their land undeveloped. Current Use is not a permanent restriction and does not protect land from future development like a conservation easement. Land that is permanently protected with a conservation easement may qualify for Current Use regardless of its size, including properties less than 10 acres.

For more detailed information on land protection in general or a specific property, contact Squam Lakes Conservation Society at (603) 968-7900.



Squam Lakes Conservation Society is an accredited local land trust that has been preserving the unique quality and character of Squam watershed by protecting and stewarding its lands for present and future generations since 1960.

If you are considering placing your land in conservation or purchasing land that is in conservation and want a better understanding, contact us at (603) 968-7900 or email roger@foreversquam.org.



Information in this brochure is from NH Land Trust Coalition's "Conserving Your Land – Options for New Hampshire Landowners" which can be accessed in full at www.nhltc.org