LANDOWNERS WHO WISH TO PRESERVE THEIR PRAIRIE
have a few options. They can donate the land to a conserva-
tion organization or keep it in private ownership with a
conservation easement. As a 501(c)(3) charitable organization
and land trust, Native Prairies Association of Texas (NPAT)
can accept gifts of property in fee simple or hold conservation
easements. Lands donated to NPAT are held in perpetuity for
the benefit of prairies. And donation of the property is in most
cases tax-deductible as it is a charitable contribution.

WHAT IS A CONSERVATION EASEMENT?
A conservation easement is a legal agreement between
a landowner and a land trust such as NPAT. By donating this
kind of easement, a landowner retains title to his or her
property, but agrees to limit or prohibit certain kinds of
development, subdivision, or activities on the property.
The purpose of a conservation easement is to ensure that
the property will be managed to preserve natural features,
historic sites, scenery, traditional land uses, or other values.
NPAT accepts donations of conservation easements
specifically to preserve prairie remnants or restorations on
a tract of land. But it still can include compatible agricultural
activities such as use as a native hay meadow or managed,
sustainable grazing.

For example, a landowner who donates a conservation
easement may want to preserve wildlife habitat while
reserving the right to build a house or to practice limited
agriculture or business activities. Or a landowner may wish to
prohibit development or subdivision of his or her property so
the land will continue to be used for ranching.
The goal of conservation easements is to make sure that
the current uses and condition of a piece of land are not
greatly altered in the future. NPAT accepts donations of
conservation easements to protect prairies. Many other
land trusts in Texas will accept conservation easements to
preserve natural features, wildlife habitat, open space,
outdoor recreation, or historic land and structures.
A land trust is a nonprofit, charitable organization. The land
trust is responsible for monitoring the property to make sure
that the terms of the easement are followed.
The land trust may also support the landowner by providing
expertise or assisting with management activities on the
property. The land trust can allow the landowner to conserve
private property without significant governmental involvement.

Conservation easements accepted by NPAT are permanent,
meaning that the easement runs with the title of the property
forever. A property under conservation easement may be
sold or inherited, but future owners of the land must follow
the terms of the easement as well. Permanent conservation
easements may confer tax benefits to the donor.

This is an effective means of conserving prairies while
maintaining private ownership. The agreement is tailored to
meet both the practical needs of the landowner and their
wishes for conserving their prairie. The terms of each one is
unique, as they are written to carry out each landowner’s
wishes for the future of his or her property.

WHY USE A CONSERVATION EASEMENT?
Landowners who donate conservation easements are
interested in preserving the special features of their property.
Easement donors may also be concerned about maintaining
the economic viability of their land in the face of increasing
tax burdens. Many donors wish to prevent the property from
being developed or subdivided in the future.

Donating a conservation easement may result in tax
benefits for the landowner. Because easements usually
involve giving up rights to conduct certain activities, such
as development on a property. This usually results in a
reduction in appraised value of the property.

The value of a conservation easement, which is the amount
the property value is reduced by the easement, may count
as a charitable donation and may be deducted from federal
income taxes. This can be a significant incentive for land
preservation.

In addition, donating a conservation easement may exempt
a landowner’s heirs from or reduce estate taxes, which often
force heirs to sell all or part of a family property. Conservation
easements may also lower property taxes. To be eligible for
these tax benefits, the value of the conservation easement
must be determined by a qualified real estate appraiser.

FOR MORE INFORMATION about donating a conservation
easement to NPAT, please contact the Native Prairies
Association of Texas, 415 N. Guadalupe St. PMB 385, San
Marcos, TX 78666, 512-392-2288 or info@texasprairie.org.

To learn more about land trusts and to download
Conservation Easements: A Guide For Texas Landowners, go
to www.texaslandtrustcouncil.org and select “About.”