

Conservation Easement a legal document that attaches to a title on a parcel of land in perpetuity

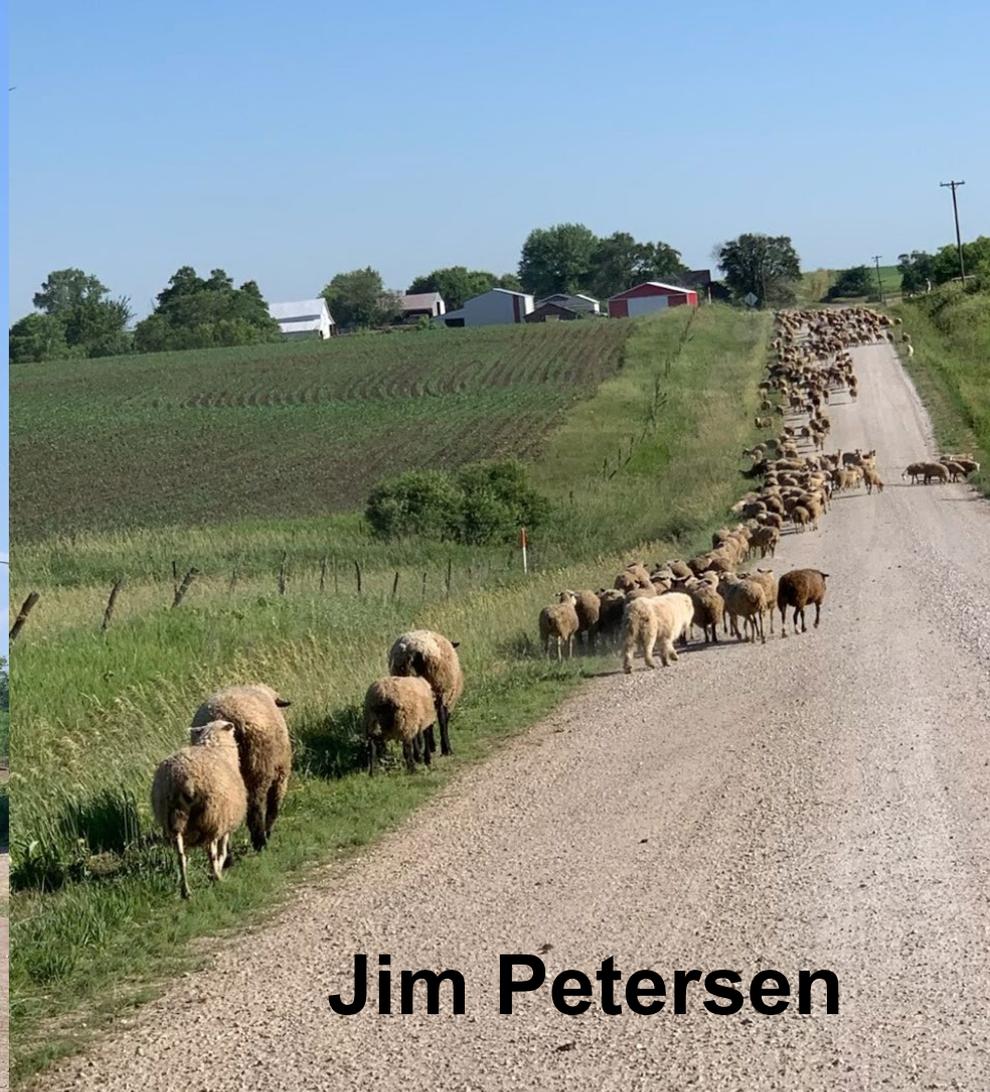
- Attached to the land, not the owner.

- A third party, usually a non profit or government agency, is responsible for monitoring the land and ensuring the easement requirements are met.

- Easements can be used in land sales or with someone who wants to keep their land and protect it for generations to come

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- Attaching an easement can depreciate the land based on its restrictions.
- The change in value is considered a “donation” and is tax deductible whether you sell the land or not.
- Federal deduction - up to 16 years, up to 100% percent deduction of your income up to the value of the easement & Iowa Income Tax Credit - up to 20 years, up to \$100,000
- Expenses associated with an easement typically include the appraisal, legal fees, and donation request from the land trust



Jim Petersen