

THE LEGAL AND TAX IMPLICATIONS
OF CONSERVATION EASEMENTS

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The Legal and Tax Implications of a Conservation Easement

Introduction

Agriculture, perhaps more than any other economic sector, can be considered “multi-functional” in that it delivers a variety of “valued non-food functions, many of which cannot be produced by other economic sectors”, including such “side-effects” as “aesthetic value; recreation and amenity; water accumulation and supply; nutrient recycling and fixation; soil formation; wildlife, including agriculturally beneficial organisms; storm protection and flood control; and carbon sequestration by trees and soils.” (CES, n.d.). However, for the most part, these benefits do not fall to the agricultural producer, but instead are created for the public good. As a result, they are not likely to be reflected in the market value of agricultural lands.

The rural land market is also likely to be distorted by a broad range of public policies that implicitly or explicitly favor the development of these lands. For example, state and local policies offer incentives through tax and subsidized utility concessions for industrial and inefficient housing development while the local planning policies may subsidize inefficient low-density development. Our local government land controls, and local, state and federal tax policies and spending programs also influence development growth: federal mortgage interest deduction, local planning and zoning, state subdivision controls, and state and federal highway programs.¹

¹ Of course, agricultural subsidies also abound and have a countervailing effect on land markets.

These market failures and/or distortions are amplified by the effect of encroaching development on agricultural production. As the distance between farmlands and developed urban areas decreases, the productivity of farmland is reduced due to air pollution from automobiles and urban activities. Operating costs increase as suppliers and wholesalers retreat from the increasing development and the potential for conflict with residential neighbors increases. Farm owners are also hit with higher property taxes due to increased property values and the expansion of utility services to urban development adjacent to their land. The result of decreasing production, increasing costs (both out-of-pocket and opportunity) is mounting pressure on farmers to “sell out.”

These pressures are often at their peak, when farm operators reach retirement age and when land ownership changes due to the death of the existing owner. Many times heirs are forced to sell their family farm in order to pay inheritance taxes. Given that the average age of the agricultural producer is now a little over 55 years (USDA-NASS, 2003), millions of acres of land will be changing hands and potentially changing use. Of course, the trend for changing land use would depend on whether current landowners have planned for the future use of their land.

Balanced against these forces are the very real desires of many farm operators and local communities to see land remain in agricultural production. The reasons for this desire are varied. Private landowners benefit by preserving their land according to their land-use preferences and for the future of their heirs. The public benefits from the non-agricultural supply of public goods attributed to agricultural lands above. These benefits are implicitly recognized in Federal, state and local tax relief that provides an incentive for landowners to preserve their land as opposed to selling to a developer. Much has

been done since the Agricultural, Forest and Open Space Land Act of 1976 to provide incentives for land preservation and additional incentive proposals continue to be introduced, but millions of acres of land potentially could be lost due to a lack of awareness or continued effort in providing incentives.

Further, landowners and communities have resorted to “conservation easements” as a means to counteract some of the forces for development. Conservation easements provide a means for landowners to retain ownership of their land while preserving its natural state or intended land-use. They also provide an economical means for landowners to preserve their land for their families by reducing property tax and income tax. Many landowners are faced with higher property values that result in higher property taxes forcing some landowners to sell sections of their land just to pay the property taxes. Through conservation easements, landowners can protect their families from exorbitant estate taxes and provide a means for the land to be preserved within the family. By selling a conservation easement, a landowner can receive cash for some of the equity tied up in their property, pay debts, save for retirement, etc. Negotiating a “bargain sale” or sell for less than the market value of the property, or donating an easement can result in tax savings. A conservation easement will usually result in lower property taxes. The market value of property without restrictions will be higher than the market value of property with restrictions; therefore, the property assessment will be based on the use value.

However, landowners and communities are often unaware of the benefits provided by conservation easements and it is often difficult for interested landowners and communities to acquire this information. This problem is termed the “the good help is

hard to get' problem" by the nation's foremost expert on conservation easements, Stephen Small, in his book Preserving Family Lands Book I: Essential Tax Strategies for the Landowner (Small, 2000). He explains this statement by stating that if you have a piece of land that you want to develop, every community in this country has the infrastructure to support you. On the other hand, there are landowners who love their land and do not want to see it developed and most of them have nowhere to turn because most communities in this country have inadequate infrastructure in place to support conservation planning (Small, 2000). This project is meant to remedy some of these problems for Tennessee landowners.

Property Tax Relief in Tennessee

Perhaps the Tennessee general assembly said it best:

The general assembly finds that:

- (1) The existence of much agricultural, forest and open space land is threatened by pressure from urbanization, scattered residential and commercial development, and the system of property taxation. This pressure is the result of urban sprawl around urban and metropolitan areas which also brings about land use conflicts, creates high costs for public services, contributes to increased energy usage, and stimulates land speculation;
- (2) The preservation of open space in or near urban areas contributes to:
 - (A) The use, enjoyment and economic value of surrounding residential, commercial, industrial or public use lands;
 - (B) The conservation of natural resources, water, air, and wildlife;
 - (C) The planning and preservation of land in an open condition for the general welfare;
 - (D) A relief from the monotony of continued urban sprawl; and
 - (E) An opportunity for the study and enjoyment of natural areas by urban and suburban residents who might not otherwise have access to such amenities;
- (3) Many prime agricultural and forest lands in Tennessee, valuable for producing food and fiber for a hungry world, are being permanently lost for any agricultural purposes and that these lands constitute

important economic, physical, social, and esthetic assets to the surrounding lands and to the people of Tennessee;
(4) Many landowners are being forced by economic pressures to sell such agricultural, forest, or open space land for premature development by the imposition of taxes based, not on the value of the land in its current use, but on its potential for conversion to another use.

(TCA 67-5-1002).

These legislative findings were made a part of the Tennessee Code as part of The Agricultural, Forest and Open Space Land Act of 1976. The goal of this Act was to provide assistance to landowners by lessening the property tax burden (TCA 67-5-1001). Under the Act, land could be reclassified as either agricultural, forest or open space. The Act provides a list of specific eligibility requirements for each category, summarized as follows:

Agricultural Land: To be eligible as agricultural land, the property including woodlands and wastelands must be a single tract of at least 15 acres, or two (2) tracks within the same county with one tract being at least 15 acres and the other being at least 10 acres which together constitutes a farm unit. In determining classification eligibility, the tax assessor will consider: 1) acreage of land and 2) productivity of land and land portion used in actual farming or held for agricultural operation (may be presumed if the land produces gross agricultural income averaging \$1,500 per year over any three-year period, or if the owner can prove the land is used for agricultural purposes). (TCA 67-5-1005).

Forest Land: To be eligible as forest land, the property can be any track of 15 or more acres having tree growth. In determining classification eligibility, the tax assessor will consider: 1) acreage of land, 2) amount and type of timber on the land, 3) actual and potential growth rate of the timber, and 4) management practices being applied to the land or the timber. (TCA 67-5-1006).

Open Space Land: The planning commission for the municipality or county may designate areas which it recommends for preservation as areas of open space land other than lands used for agricultural or forestry uses. Any landowner of land included in any area designated

by the planning commission may apply for their land to be classified as open space land. To be eligible as open space land, the property must be at least 3 acres characterized principally by open or natural condition that would tend to benefit the public if preserved. An Open Space Easement (67-5-1004) will be placed on the land obligating the grantor and grantor's heirs and assigns to certain restrictions to maintain and enhance the existing open or natural character of the land. Easements do not grant public access to the property unless specifically stated in the easement. (TCA 67-5-1009).

Any owner of land is entitled to apply for classification of their land by filing a written application with the county assessor of property by March 1 of the first year for which the classification is requested. Reapplication is not required as long as the owner remains unchanged. No one person can place more than 1,500 acres of land within any one taxing jurisdiction. The tax assessor will record the classification of the land with the register of deeds. Any registration fees required will be the responsibility of the property owner.

The benefit to a landowner of such re-classification, is that the assessment of reclassified property will be based on the use value of the property and not the market or appraisal value which should bring some relief to their property tax bill. In addition, in Tennessee, if the use or such classified property changes, the land owner will be subject to rollback taxes – meaning that the tax assessor can reappraise the property for the number of years that it was classified as agricultural, forest or open space land. Not all states have the rollback taxes penalty in place.

Conservation Easements

A conservation easement is the selling or donating of a landowner's rights to his land to a land trust, conservancy agency, or governmental agency resulting in land preservation. The landowner's rights could include any or all of the following:

- The right to develop the land
- The right to public access
- The right to use the land for purposes other than agreed to in the terms of the conservation easement
- The right to build structures

The first land trust was formed in 1891 with approximately 200 in existence as of 1980 (Land Trust Alliance, 2001). With 1,263 land trusts reported in existence as of 2000 (Land Trust Alliance, 2001), this represents an increase of 531% since 1891. The Tax Reform Act of 1976 along with amendments since that date and continued legislative proposals for new or improved incentives have influenced the rapid growth in land trusts over the past twenty-eight years as has dissatisfaction and unwillingness on the part of landowners to rely on public sector initiatives alone to protect their land. Gustanski (2000) states:

“Many people across the country have become frustrated and disillusioned by the failings of various government programs to adequately protect cherished lands from sprawling development. This disappointment factor has played a significant role in the phenomenal growth of land trusts” (p. 17).

Conservation easements should not be confused with The Conservation Reserve Program (“CRP”). The CRP provides technical and financial assistance to eligible farmers and ranchers to address soil, water, and related natural resource concerns on their lands in an environmentally beneficial and cost-effective manner (USDA National

Resources Conservation Service). This program was designed to assist farmers and ranchers to comply with Federal, State, and tribal environmental laws and to encourage environmental improvements such as:

- Reduce soil erosion
- Reduce sedimentation in streams and lakes
- Improve water quality
- Protect the ability to produce food and fiber
- Establish wildlife habitat
- Enhance forest and wetland resources
- Convert highly erodible cropland to vegetative cover

Through this program, farmers receive an annual rental payment for the number of years in the contract agreement, and cost sharing is provided for establishment of vegetative cover practices.

Although conservation easements are often used to protect agricultural lands, the granting of a conservation easement is quite different from enrolling land in the CRP. An agricultural easement is a specific type of conservation easement designed to protect land from development and ensure that the use of the land will remain conducive to agriculture in the future. Agricultural easements are designed to meet the needs of the property owner. They may include provisions for limited development such as barns, or housing for children or grandchildren who wish to stay on the farm. They may exclude certain sections of the farm from the easement entirely. As with other types of conservation easements, agricultural easements basically limit or prohibit the land from

being developed for residential or industrial purposes regardless of who owns the land in the future.

The Legal Implications of Conservation Easements

There is a very old analogy comparing property rights to a bundle of sticks intended to make the point that property “ownership” is, in fact, a collection of distinct rights related to the property. Thus, each stick in the bundle represents a different right of a property owner: the right to subdivide, occupy, lease, sell, develop, donate, construct buildings, farm, restrict access, or harvest timber among others. Property owners can voluntarily transfer one or more of these rights while retaining ownership of the remainder – just as a single stick can be removed from the bundle. Once such a right is properly transferred and documented by a property owner to a third party, any further transfers of the property will not include or will be subject to the right that is held by the third party.

One way in which a landowner can transfer a part, but not the whole, of his ownership interest in real property is through the granting of an easement. An easement is a right of use over the property of another. Traditionally the permitted kinds of uses were limited, the most important being rights of way and rights concerning flowing waters. The easement was normally for the benefit of adjoining lands, no matter who the owner was (an easement appurtenant), rather than for the benefit of a specific individual (easement in gross). The land having the right of use as an appurtenance is known as the dominant tenement and the land that is subject to the easement is known as the servient tenement.

A conservation easement is a voluntary legal agreement by the owner to sell or donate all of his/her rights or some rights to a land trust or governmental agency for the sake of conservation (Foothills Land Conservancy). Sellers or donors of easements still retain title of their property.

In granting a right, the landowner “eases” it to another entity, such as a land trust. For example, a landowner may give up the right to build additional structures while retaining the right to grow crops. The rights conveyed in a conservation easement, such as the right to subdivide, have been established over two decades of case law as having real value. The organization that holds the easement is assigned certain rights: the right to protect the property according to the mutually agreed-upon terms, enter the property to monitor the terms of the easement, enforce the landowner’s desires stated in the terms of the easement into the future, but the organization does not have the right to use the property or allow public access unless stated in the terms of the easement.

The easement can restrict or permit certain public uses of the land. An easement does not have to permit public access at all. The decision to allow public access is left to the individual property owner who places the easement on the property. It is important to emphasize that land covered by a conservation easement is still privately held land, with the only restrictions on land use being those desired by the owner who places the easement on the property. Certain government initiated easement programs may require some public accessibility in order to meet tax requirements, so it is necessary to investigate the public access requirements before writing the easement (T.C.A. Section 11-10-105(b)).

The easement is a legally binding covenant that is publicly recorded and runs with the property deed for a specified time or in perpetuity. It gives the holder the responsibility to monitor and enforce the property restrictions imposed by the easement for as long as it is designed to run. An easement does not grant ownership nor does it absolve the property owner from traditional owner responsibilities, i.e., property taxes, upkeep, maintenance, or improvements. Liability is also retained by the owner of the land, meaning the entity that accepts the granted easement has no responsibility for the care of or warning of persons entering on the property (T.C.A. Section 11-10-105(a)).

A conservation easement is designed to protect a property according to the owner's wishes. Since the easement is generally granted in perpetuity, it is necessary for an outside party to be responsible for the monitoring and maintenance of the easement. A land trust, conservancy agency, or governmental agency "holds" the easement and is required to monitor and enforce the adherence of current and future property owners to the terms of the easement.

The owner of the property is the only one who can decide to place a conservation easement on his/her property. When several individuals own a property, all owners must agree to place the easement. If the property is mortgaged, the mortgage holder must also be in agreement for the easement to be placed. A conservation easement is a voluntary land-protection tool that is privately initiated.

The type and size of land to be considered for a conservation easement vary. Main criteria would be location of the property and whether the preservation of the property would be beneficial not only for the owner but for the general public by preserving natural scenic views, wildlife habitat, timber, farmland, historical value, etc. An owner

should contact a qualified land trust or conservancy agency to have their property considered. Table 5 shows the types of land protected as reported by the Land Trust Alliance 2000 census (Land Trust Alliance, 2001).

The terms of an easement are binding to all future owners or heirs of the property. Its primary purpose is to conserve natural or man-made resources on the land. The easement itself is typically described in terms of the resource it is designed to protect (e.g., agricultural, forest, historic, or open space land).

The Tax Implications of Conservation Easements

The granting of a conservation easement can have significant property, income and estate tax implications. Conservation easements have the potential to lower property tax payments by decreasing the assessed value of the land from which the easement is granted. Differential assessment programs direct local tax assessors to assess land at its value for agriculture or forestry, rather than its "highest and best" use, which is generally for residential, commercial, or industrial development. Tennessee's Agricultural, Forest and Open Space Land Act provides for the assessment and taxation of farm, forest, and open space land at its current use value rather than at its market value. Tennessee's Green Belt Law is intended to protect farm and other "green belts" of land, particularly in urban areas, from pressures toward other uses. Tennessee Code 66-9-308 states that when a conservation easement is held by a public body or exempt organization for the purposes of this chapter, the subject real property shall be assessed on the basis of the true cash value of the property or as otherwise provided by law, less such reduction in value as may result from the granting of the conservation easements. With the land being

assessed at its current use value instead of its potential market value, property taxes are reduced.

The donation of a conservation easement or the sale of a conservation easement at below fair market value have the potential to generate income tax benefits. Donated conservation easements that meet Internal Revenue Code Section 170(h) criteria are treated as charitable gifts. Donors can deduct an amount equal to up to 30% of their adjusted gross income in the year of the gift. Any donation in excess of the annual deduction limit may be applied toward federal income tax returns for the next five years subject to the same stipulations. Corporations are limited to a 10% deduction. Most state income tax laws provide similar benefits. Tennessee does not have an income tax and therefore this benefit is forgone.

For example, a landowner who has 200 acres appraised at fair market value of \$500,000. He donates a conservation easement on the 200 acres and the reappraisal value which includes the agreed upon restrictions of the easement is now at \$400,000. The difference in the fair market value and the use value of the property with easement restrictions is the charitable deduction for the donated easement ($\$500,000 - \$400,000 = \$100,000$). If the donor's adjusted gross income is \$60,000, then the donor can claim 30% or \$18,000 as charitable deduction for the year of the donated easement and the remaining \$82,000 can be carried over as charitable deductions for the next 5 years.

New tax incentive proposals for conservation by private landowners have been introduced. H.R. 7 is a bill to help increase donations to charities as an outgrowth of President Bush's Faith-Based Initiative. Versions of this bill were passed in the House

and Senate in 2003, but this bill remains alive in 2004. Two very powerful new incentives for conservation that were not included in the House bill are:

- Cut taxes on the sale of land or a conservation easement to a land trust or governmental conservation agency.
- Expand the income tax deduction a landowner can take for donating a conservation easement.

In addition, Senator Max Baucus (D-MT), and Representatives Nancy Johnson (R-CT) and Joel Hefley (R-CO) propose expanding current limits on a landowner's charitable deductions for donation of a conservation easement on his land. The purpose of the proposal is to ensure that moderate-income donors get a significant tax benefit from making a valuable charitable gift in the form of a conservation easement.

- Increase the maximum deduction a taxpayer can claim for donating a conservation easement from 30% of his income in any year to 50%.
- Allow farmers and ranchers to deduct 100% of their income.
- Increase the number of years which donations can be carried over from 5 to 15.

For example, currently if a landowner donates a \$1 million conservation easement and his adjusted gross income is \$50,000, he can only take a \$90,000 tax deduction for his donation – 30% of his adjusted gross income for the year of the donation and an additional 5 years. Under the Senate-passed version, the taxpayer can take a \$400,000 tax deduction – 50% of his adjusted gross income for the year of the donation and an additional 15 years. If the taxpayer earns more than half of his income from farming or ranching, he can take a total of \$800,000 in tax deductions – 100% of his adjusted gross

income for 16 years. A taxpayer cannot deduct more than the value of a gift, but many more would be able to gain a tax benefit more proportional to the value of the gift.

Federal capital gains taxes are reduced if a landowner sells a conservation easement to a conservancy agency at a price less than fair market value. For example, a landowner sells land to a developer for \$500,000 that he originally purchased for \$100,000 he owes \$60,000 in capital gains taxes (15% of the \$400,000 capital gain). If the landowner sold this same property to a conservation easement for \$450,000 instead of the fair market value of \$500,000, his capital gain would be \$52,500. Not only will the landowner be preserving the future of his property, his capital gain would be less than if he sold the property to a developer, and he still holds the title to his property.

President Bush proposes cutting capital gains taxes in half anytime land or a conservation easement is sold to a governmental conservation agency or conservation nonprofit organization. This would enable conservation dollars to buy more, and gives every landowner an incentive to sell for conservation rather than development. The land must be held for conservation purposes, and could not be later sold for development without severe penalties.

For example, if a landowner sells land for \$500,000 that he originally purchased for \$100,000 he owes \$60,000 in capital gains taxes (15% of the \$400,000 capital gain). Under the Bush proposal, he would only pay \$30,000 in capital gains taxes if he sold to a conservation agency (7.5% of the \$400,000 capital gain):

	Sold to Developer	Sold to Conservation Agency (Bush Proposal)
Sales Price	\$500,000	\$500,000
Basis	\$100,000	\$100,000
Taxable Gain	\$400,000	\$400,000
Capital Gains Tax	\$60,000	\$30,000
Net	\$440,000	\$470,000

Finally, the donation or sale of a conservation easement usually reduces the value of land for estate tax purposes. To the extent that the restricted value is lower than the fair market value, the estate will be subject to a lower tax. In some cases, an easement can reduce the value of an estate below the level that is taxable, effectively eliminating any estate tax liability. Recent changes to federal estate tax law, enacted as part of the Taxpayer Relief Act of 1997, provide an additional incentive for landowners to grant conservation easements. Executors can elect to exclude 40 percent of the value of land subject to a donated qualified conservation easement from the taxable estate. This exclusion was phased in over a five-year period. In 1998, landowners could exclude up to \$100,000 under the provision, which increased to a maximum of \$500,000 in 2002. The full benefit offered by the new law is available for easements that reduce the fair market value of a property by at least 30 percent. Smaller deductions are available for easements that reduce property value by less than 30 percent.

Institutional Support for Conservation Easements

In addition to the federal, state and local programs that provide property and income tax benefits as incentives to encourage landowners to preserve their farmland, timberland, natural habitat, and open space land, governments provide support in a number of other

ways. For example, there are governmental programs providing more direct financial support for conservation easements, such as USDA's Farmland Protection Program. (NRCS, n.d.). Also, some governmental bodies are authorized to receive and hold easements. In addition, there are a variety of proposals for new legislation or to amend existing legislative incentives to provide increased benefits to landowners choosing to preserve their land.

Even more important than governments, is the work of non-governmental organizations. The number of land trusts in the Southeast region has increased from 62 in 1990 to 115 in 2000, representing an 85% increase. Table 3 shows the increase in land trusts by region from 1990 to 2000, with Table 4 listing the ten states with the largest number of land trusts (Land Trust Alliance, 2001).

Table 6 shows the number of land trusts by state along with the number of acres protected (Land Trust Alliance, 2001). Nationally, the total acreage protected has increased from 2 million in 1990 to 6.2 million in 2000. Table 2 shows the total increase in acreage protected by region with the Southeast region having the third-largest increase (Land Trust Alliance, 2001).

The 6.2 million acres estimated to be protected nationally were protected by one of four methods: 1) acquiring and holding fee simple ownership; 2) conservation easement; 3) acquiring and transferring ownership to a governmental agency; or 4) deed restrictions or acquisition of mineral rights. Table 1 shows the acreage protected by these methods as of 2000 (Land Trust Alliance, 2001).

Conclusion

Conservation easements provide the potential for increased economic efficiency in the use of rural land by protecting the external benefits of open space primarily because they are flexible and redistribute benefits and costs so that voluntary transactions that are mutually beneficial can take place. Squires (2000) states:

“The conservation easement is a recent method of protecting the land surface. In many ways, it is a hybrid of the tools that have been used to protect lands through the twentieth century” (p. xxi).

Squires also quotes Diehl and Barrett (1988) in arguing that the appeal for conservation easements has increased due to certain attributes:

“Conservation easements occupy an appealing niche in the array of land protection techniques, halfway between outright public or nonprofit ownership, at one extreme and government land-use regulations at the other. Easements are more permanent and often restrictive than land use regulation, which can shift with the political winds. At the same time, easements are tailored to the protection requirements of the particular property and to the desires of the individual landowner. Easements keep property in private hands and on the tax rolls, and also carry a lower initial price tag than outright acquisition” (p. xxii-xxiii).

Where can you get more information about conservation easements?

American Farmland Trust, 1920 N St. NW, Suite 400, Washington, DC 20036 (phone 202-659-5170).

Land Trust Alliance, 1319 F St. NW, Suite 501, Washington, DC 20004 (phone 202-638-4725).

Trust for Public Land, 116 New Montgomery St., 4th Floor, San Francisco, CA 94105 (phone 415-495-4014).

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Table 1: Summary Data from the National Land Trust Census

Land Protected by Local and Regional Land Trusts (Land Trust Alliance, 2001)

Acres Protected	2000	1990	Increase
TOTAL	6, 225,225	1,908,547	226 %
Conservation Easements	2,589,619	450,385	475 %
Owned by Land Trusts	1,247,342	435,522	186 %
Transferred to Government Agencies and Other Organizations	2,388,264	1,022,640	129 %

Table 2: Regional Increases in Total Acreage Conserved as of 2000 (Land Trust Alliance, 2001)

	2000	1990	Increase
Southwest (AZ, CO, NM, UT)	705,403	40,403	1646 %
South Central (AR, LA, OK, TX)	105,967	7,341	1343 %
Southeast (AL, FL, GA, KY, MS, NC, SC, TN)	396,701	107,861	268 %
Northwest (AK, ID, MT, OR, WA, WY)	678,184	185,604	265 %
Pacific (CA, HI, NV)	1,264,015	388,387	225 %
Midwest (IA, IL, IN, KS, MI, MN, MO, ND, NE, OH, SD, WI)	309,200	117,475	163 %
Northeast (CT, MA, ME, NH, NY, RI, VT)	1,735,971	602,575	188 %
Mid-Atlantic (DC, DE, MD, NJ, PA, VA, WV)	1,022,369	452,651	126 %

Table 3: Number of Land Trusts by Region as of 2000 (Land Trust Alliance, 2001)

	2000	1990	Increase
South Central (AR, LA, OK, TX)	25	11	127 %
Southwest (AZ, CO, NM, UT)	57	26	119 %
Southeast (AL, FL, GA, KY, MS, NC, SC, TN)	115	62	85 %
Pacific (CA, HI, NV)	139	79	76 %
Mid-Atlantic (DC, DE, MD, NJ, PA, VA, WV)	174	105	66 %
Midwest (IA, IL, IN, KS, MI, MN, MO, NE, ND, OH, SD, WI)	186	119	56 %
Northwest (AK, ID, MT, OR, WA, WY)	69	50	38 %
Northeast (CT, MA, ME, NH, NY, RI, VT)	497	433	15 %

Table 4: 10 States With Largest Number of Land Trusts in 2000 (Land Trust Alliance, 2001)

Massachusetts	143
California	132
Connecticut	112
Maine	76
Pennsylvania	75
New York	72
Wisconsin	46
Michigan	38
Ohio	36
Colorado	35
New Hampshire	35

Table 5: Types of Land Protected (Land Trust Alliance, 2001)

Wetlands	52 %
River Corridors	51 %
Watersheds/Water Quality	47 %
Farmland/Ranchland	46 %
Nature Preserves	45 %
Open Space (other)	43 %
Endangered Species Habitat	42 %
Scenic Views	34 %
Recreational Trails	27 %
Historic	24 %
Coastal Resources	18 %
Timberland	14 %
Urban Open Space	10 %

Table 6: State Summary (Land Trust Alliance, 2001)

Number of land trusts in each state and the acreage protected as of 2000. Land that was acquired by a land trust and later transferred to another nonprofit organization or public agency are noted in the "Acres Transferred and Conserved by Other Means" column. This category also includes land protected by other methods such as deed restrictions, acquiring mineral rights or acquisition by other organizations or agencies.

State	# Land Trusts	Total Acres	Acres Owned	Acres Under Easement	Acres Transferred and/or Conserved by Other Means
Alabama	4	33,516	6,661	855	26,000
Alaska	5	28,939	538	1,250	27,151
Arizona	10	38,175	1,958	1,606	34,611
Arkansas	1	1,496	780	173	543
California	132	1,251,782	199,789	160,671	891,322
Colorado	35	339,122	5,996	293,864	39,262
Connecticut	112	70,361	46,584	19,821	3,956
Delaware	3	102,041	21,678	1,274	79,089
District of Columbia	1	34		3	31
Florida	23	64,456	13,137	19,550	31,769
Georgia	17	36,864	4,844	27,996	4,024
Hawaii	5	8	3	4	1
Idaho	8	36,532	5,635	16,277	14,620
Illinois	28	45,683	6,896	5,013	33,774
Indiana	14	9,754	6,366	1,376	2,012
Iowa	4	65,212	11,375	6,541	47,296
Kansas	2	2,451	155	2,296	0
Kentucky	8	4,012	741	1,545	1,726

State	# Land Trusts	Total Acres	Acres Owned	Acres Under Easement	Acres Transferred and/or Conserved by Other Means
Louisiana	1	13,645	260	13,385	0
Maine	76	141,240	50,238	61,452	29,550
Maryland	42	146,776	7,825	125,334	13,617
Massachusetts	143	209,967	103,045	50,061	56,861
Michigan	38	79,456	33,654	20,877	24,925
Minnesota	3	16,788	5	16,703	80
Mississippi	4	4,405	180	4,225	0
Missouri	10	9,347	6,939	1,452	956
Montana	9	505,659	5,244	449,445	50,970
Nebraska	3	16,772	14,577	2,150	45
Nevada	2	12,225	6,930		5,295
New Hampshire	35	288,197	57,616	96,468	134,113
New Jersey	29	138,249	30,488	6,383	101,378
New Mexico	8	271,623	230,555	41,039	29
New York	72	552,220	135,695	280,499	136,026
North Carolina	26	112,141	12,342	40,573	59,226
North Dakota		4,912	4,232		680
Ohio	36	23,938	11,975	9,390	2,573
Oklahoma	1	5,151	5,151		0
Oregon	15	24,567	1,177	13,597	9,793
Pennsylvania	75	340,788	35,230	88,316	217,242
Puerto Rico	1	7,415	7,000		415
Rhode Island	34	29,950	18,636	9,292	2,022

State	# Land Trusts	Total Acres	Acres Owned	Acres Under Easement	Acres Transferred and/or Conserved by Other Means
South Carolina	18	97,573	5,608	71,209	20,756
South Dakota	2	9,625	280	7,760	1,585
Tennessee	15	43,734	8,016	4,198	31,520
Texas	22	85,675	11,986	40,621	33,068
Utah	4	56,483	1,151	28,404	26,928
Vermont	25	444,036	38,076	319,580	86,380
Virginia	17	236,160	41,801	180,255	14,104
Washington	29	41,728	9,742	21,285	10,701
West Virginia	7	58,321	4,472	4,004	49,845
Wisconsin	46	25,262	12,690	10,883	1,689
Wyoming	3	40,759	1,390	10,664	28,705
Totals	1263	6,225,225	1,247,342	2,589,619	2,388,264

Table 7: Index of Land Trusts Operating in Tennessee

Appalachian Trail Conference Land Trust

PO Box 807

Harpers Ferry, WV 25425-0807

Phone: (304) 535-6331 Fax: (304) 535-2667

Area of Operation: The Appalachian mountains/trail

Founded: 1985

e-mail: bwilliams@atconf.org

www.appalachiantrail.org

Chattowah Open Land Trust

135 N Christopher's Run

Alpharetta, GA 30004-3164

Phone: (256) 782-3656 Fax: (256) 782-3739

Area of Operation: Georgia, Alabama, Cumberland Plateau of Tennessee

Founded: 1994

e-mail: Katherine@chattowah.org

www.chattowah.org

Civil War Preservation Trust

1331 H St NW Ste 1000
Washington, DC 20005-4745
Phone: (202) 367-1861 Fax: (202) 367-1865
Area of Operation:
Founded: 1989
e-mail: cwpt@civilwar.org
www.civilwar.org

Foothills Land Conservancy

614 Sevierville Rd
Maryville, TN 37804-5753
Phone: (865) 681-8326 Fax: (865) 681-1436
Area of Operation: Northeast Quarter
Founded: 1985
e-mail: foothill@mindspring.com
www.foothillsland.org

Giles County Farmland Trust

PO Box 1096
Pulaski, TN 38478-1096
Phone: (931) 363-6339 Fax:
Area of Operation:
Founded:
e-mail: sanderln@igiles.net

Heritage Foundation of Franklin & Williamson County

PO Box 723
Franklin, TN 37065-0723
Phone: (615) 591-8500 Fax: (615) 591-8502
Area of Operation:
Founded:
e-mail:
www.historicfranklin.com/

Inter-Tribal Sacred Land Trust

1055 Hillcrest Road
Hixson, TN 37343-2165
Phone: (423) 842-7960 Fax: (423) 842-7960
Area of Operation:
Founded:
e-mail: callen@chattanooga.net
www.itslt.org

Knox Land and Water Conservancy

2615 South Haven Road
Knoxville, TN 37920-2639
Phone: (865) 632-1542 Fax: (865) 632-1795
Area of Operation: Knox County, Tennessee
Founded: 1996
e-mail: kpilarski@ntown.net
community.knoxville.com/main.wsi?group_id=208

Land Trust for Tennessee

209 10th Ave S Ste 530
Nashville, TN 37203-7105
Phone: (615) 244-5263 Fax: (615) 244-6948
Area of Operation: Middle Tennessee focus
Founded: 1999
e-mail: info@landtrusttn.org
www.landtrusttn.org

Lookout Mountain Land Trust

PO Box 76
Lookout Mountain, TN 37350-0076
Phone: (423) 424-3882 Fax: (423) 757-6383
Area of Operation: Tennessee and Georgia, Alabama
Founded: 1990
e-mail: info@lmlandtrust.org
www.lmlandtrust.org

Maury Heritage Land Trust

6416 Brownlee Dr
Nashville, TN 37205-3149
Phone: (615) 353-6335 Fax: (615) 352-3602
Area of Operation: Maury County, Tennessee
Founded: 2000
e-mail: emqueener@aol.com

The Nature Conservancy, Tennessee Field Office

2021 21st Ave S #C-400
Nashville, TN 37212-4350
Phone: (615) 383-9909 Fax: (615) 383-9717
Area of Operation:
Founded:
e-mail: ghancock@tnc.org
www.nature.org

North Chickamauga Creek Conservancy

PO Box 358

Hixson, TN 37343-0358

Phone: (423) 877-0777 Fax: (423) 870-8579

Area of Operation: Greenway along the length of the North Chickamauga Creek

Founded:

e-mail: contact@northchick.org

www.chattanooga.net/nchick/

Scott's Gulf Wilderness Foundation

16 W Bockman Way

Sparta, TN 38583-2015

Phone: Fax:

Area of Operation:

Founded:

e-mail:

South Cumberland Regional Land Trust

P.O. Box 3188

Sewanee, TN 37375-3188

Phone: (931) 598-5942 Fax: (931) 723-4100

Area of Operation: Southern Cumberland Plateau, southeast Tennessee and northern Alabama

Founded: 1993

e-mail: foreverwild@scrilt.org

www.scrilt.org

Southeastern Cave Conservancy

PO Box 71857

Chattanooga, TN 37407-0857

Phone: (770) 822-0003 Fax: (770) 682-5536

Area of Operation: TN, AL Cumberland Plateau, GA Lookout Mtn., Sand Mtn., Fox Mtn., KY Karst and Caves near Mammoth Cave, FL Central Karst, WV Lobelia Droop Mtn.

Founded: 1991

e-mail: info@scci.org

www.scci.org

Swan Conservation Trust

PO Box 162

Summertown, TN 38483-0162

Phone: (931) 964-4402 Fax: (931) 964-2513

Area of Operation: Western Highland Rim of Tennessee

Founded: 1993

e-mail: swan@usit.net

www.swantrust.org

Tennessee Land Trust

1510 Bailey Morrison Dr

Somerville, TN 38068-5912

Phone: (901) 465-7990 Fax: (901) 465-7962

Area of Operation: Tennessee and surrounding areas

Founded: 1998

e-mail: dp@tnlt.org

www.tnlt.org

Tennessee Parks & Greenways Foundation

1205-A Linden Ave

Nashville, TN 37212-4611

Phone: (615) 386-3171 Fax: (615) 386-3115

Area of Operation: Statewide

Founded: 1998

e-mail: tenngreen@earthlink.net

www.tenngreen.org

Tennessee River Gorge Trust

535 Chestnut St Ste 208

Chattanooga, TN 37402-4942

Phone: (423) 266-0314 Fax: (423) 266-1841

Area of Operation: Tennessee River Gorge, Hamilton and Marion Counties

Founded: 1981

e-mail: jimb@trgt.org

www.trgt.org

Tennessee Trails Association

PO Box 41446

Nashville, TN 37204-1446

Phone: 1-866-864-4537 Fax:

Area of Operation:

Founded:

e-mail:

Wolf River Conservancy

PO Box 11031

Memphis, TN 38111-0031

Phone: (901) 452-6500 Fax: (901) 763-2587

Area of Operation: Shelby City, TN Fayette City, TN Benton City, MS

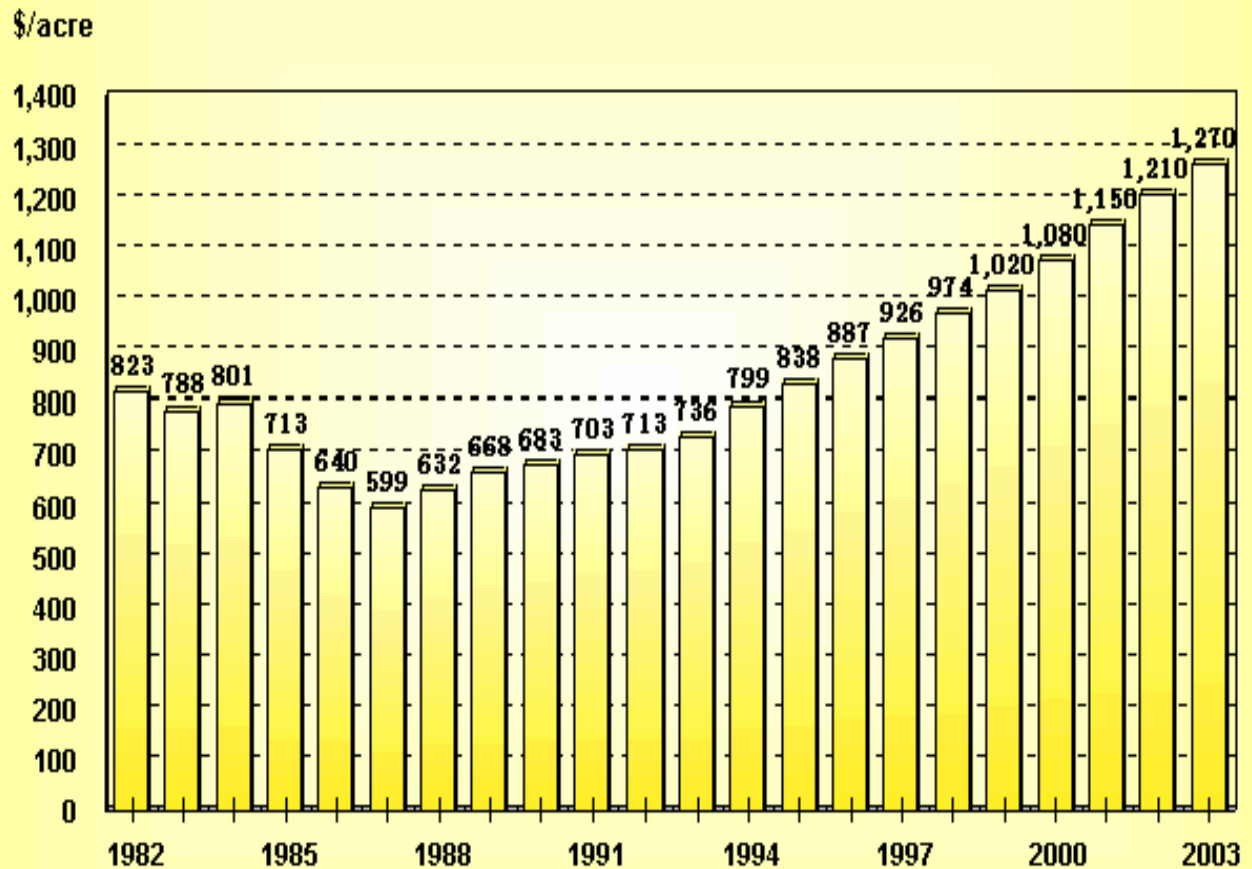
Founded: 1985

e-mail: wrc@wolfriver.org

www.wolfriver.org

Graph 1: USDA-NASS 2003

U.S. Average Farm Real Estate Value Dollars per Acre, 1982 - 2003

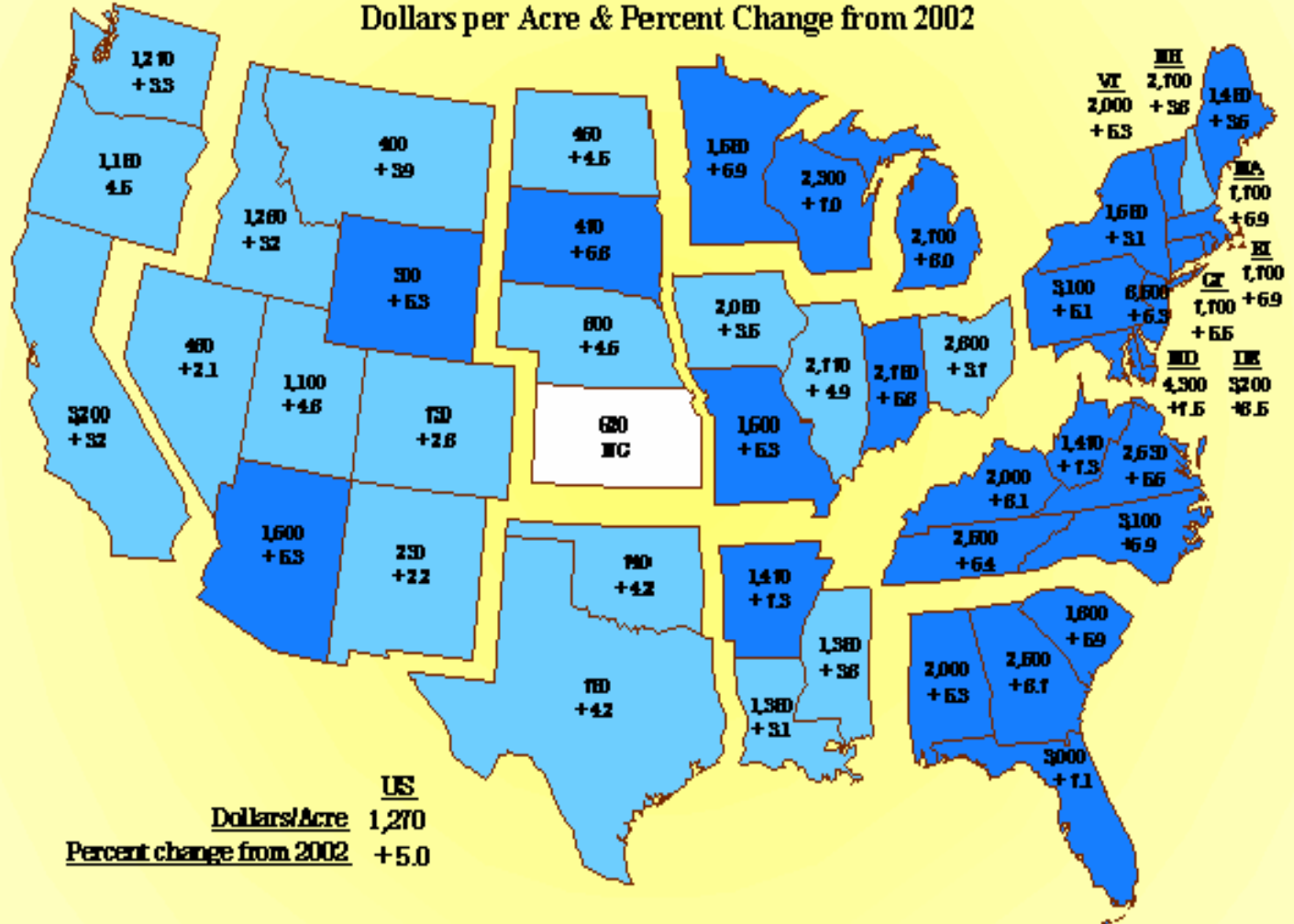


USDA · NASS; August 2003

Graph 2: USDA-NASS 2003

2003 Farm Real Estate Value by State

Dollars per Acre & Percent Change from 2002



USDA-NASS; August 2003