



MISSION

CTNC's mission is to **protect** land along the Blue Ridge Parkway, **assist** 23 local land trusts, and **connect** people to nature so that all North Carolinians can enjoy safe drinking water, clean air, fresh local foods, and recreational opportunities, for generations to come.



You can help!

Visit www.ctnc.org to sign up for e-newsletters, take action, or make a gift that will help us *save the places you love!*

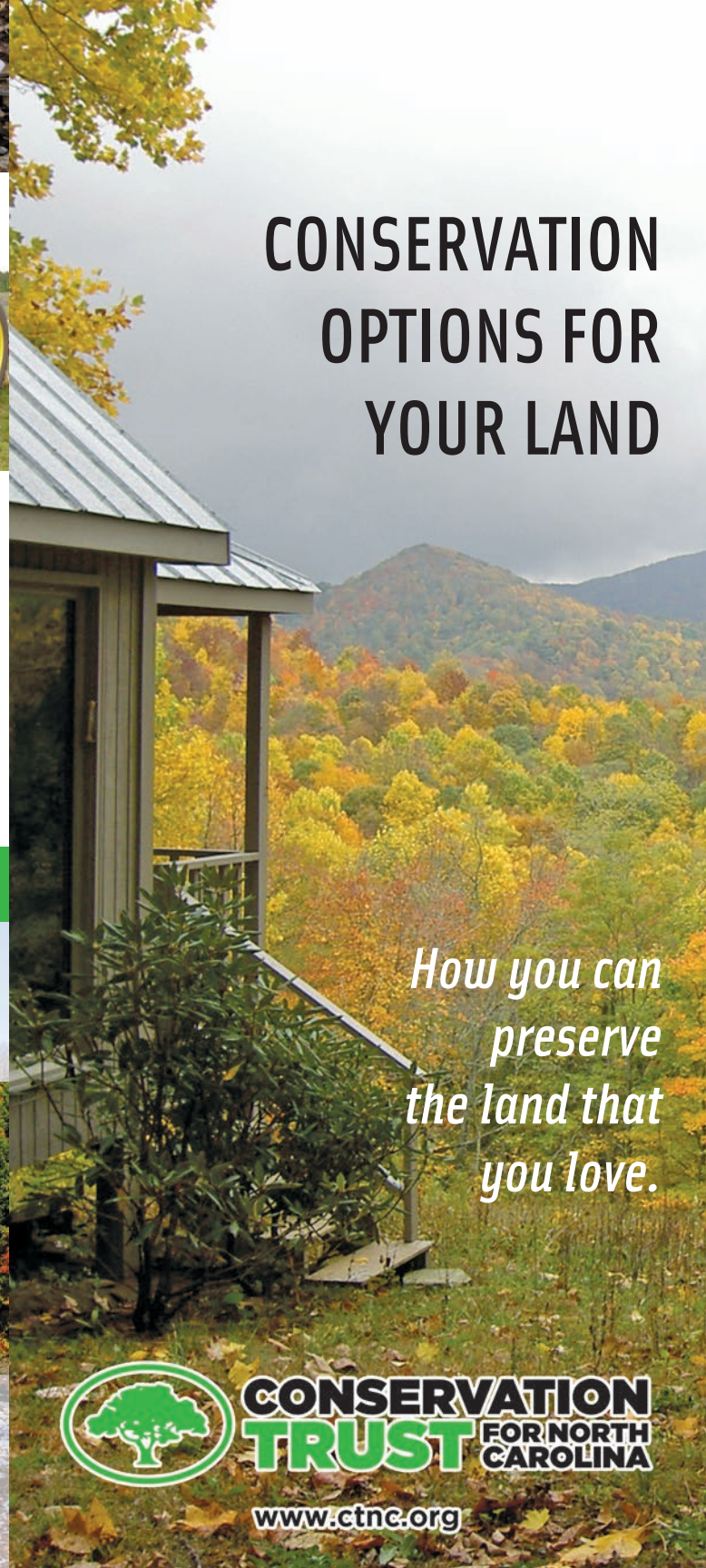


The information in this brochure is intended only as an introduction. Tax rules change frequently. Please be sure to consult your personal tax advisor with respect to your particular situation. CTNC cannot provide tax advice or counsel to any landowners.



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CONSERVATION OPTIONS FOR YOUR LAND



*How you can
preserve
the land that
you love.*



**CONSERVATION
TRUST FOR NORTH
CAROLINA**

www.ctnc.org

*"I am so thankful that
I had an opportunity to
protect my land, which
both my parents and
grandparents worked
so hard for."*

*— Landowner Thelma White,
who donated a conservation
easement to CTNC*



The Conservation Trust for North Carolina (CTNC)

is a private, nonprofit organization that works in partnership with landowners and their families to help them **voluntarily** protect the natural character of their property. This brochure provides an overview of the conservation options available to landowners who are interested in permanently preserving their forestland and farms, streams and wildlife habitat.

Options include the sale or donation of a conservation easement on the land, or the sale or donation of the property itself. Depending on the option chosen, a landowner who conserves some or all of the property may realize significant tax and estate planning benefits and/or cash payments.

Every decision to conserve a property is unique and personal. It depends on the landowner's financial circumstances, the characteristics of the property, and the owner's vision for the future of the land. For landowners who share CTNC's goals, the options described here may provide a means to achieve a personal dream of forever protecting the land you love.

What are the steps to conserving your land?



STEP ONE: What are my goals?

The process starts by asking yourself questions that will help you decide which conservation option is best for you.

1. What is your vision for your land? Picture the land in 50 years. What do you want it to look like? Who might own it?
2. Given your personal and financial situation, what benefits would you like to realize from conserving your land? Do you want to pass the land on to a friend or family member? Is income or estate tax a concern? Are current property taxes an issue?

STEP TWO: What are my options?

Land Protection Option	Description	Results	Potential Financial Implications *			
			Federal Income Tax Deduction?	Estate Tax Reduction?	Property Tax Reduction?	Cash Payment to Landowner?
Donation of conservation easement	Landowner donates a conservation easement on his/her land to CTNC. A <i>conservation easement</i> is a voluntary agreement between a landowner and nonprofit conservation organization or government agency to protect the person's undeveloped property.	The landowner retains ownership of the property but agrees to certain restrictions, such as giving up the right to develop parts of the land. Each agreement is different, based on the needs of the owner and the unique characteristics of the property. Easements that allow continued hunting, farming and forestry and future homesites are possible.	YES	YES	OFTEN	NO
Sale of conservation easement	Landowner sells a conservation easement on his/her land to CTNC.	Landowner receives compensation for his/her interest in the land while continuing to own and use the land under terms of the easement.	NO	NO	OFTEN	YES
Bargain sale of land or conservation easement	The property or a conservation easement on the property is sold to CTNC at less than fair market (appraised) value.	Landowner may claim a charitable contribution for an amount equal to the difference between the fair market (appraised) value and the sale price.	YES	POSSIBLY	OFTEN	YES
Fair market sale of land	Landowner sells his/her land (fee simple) to CTNC at fair market value.	Landowner receives compensation at fair market value for his/her land.	NO	NO	n/a	YES
Outright donation of land	Landowner makes an outright donation of land (fee simple) to CTNC.	CTNC owns and manages the land. <i>Note:</i> If permitted by the donor, some properties may later be sold to conservation buyers or public agencies with adequate conservation restrictions in place.	YES	YES	n/a	NO
Donation of undivided partial interest in land	Interests in land are donated to CTNC over several years until the organization has full ownership.	CTNC owns and manages the land. See 'note' above.	YES	YES	n/a	NO
Donation of land by will	Land is bequeathed to CTNC at the time of the landowner's death.	CTNC owns and manages the land. See 'note' above.	NO	YES	NO	NO
Donation of remainder interest in land with reserved life estate	Land is donated to CTNC, but the owner (or others designated by the owner) continues to live there, usually until death.	CTNC owns and manages the land. See 'note' above.	YES	YES	NO	NO

* In most cases. The potential for - and the amount of - income, estate and property tax reductions depends on a number of factors, including the property's value and the financial situation of the landowner.

STEP THREE: How do I make the right choice?

Take time to carefully consider your options, consult your financial and legal advisors, and contact the Conservation Trust for North Carolina.

CTNC can work with you to develop an appropriate conservation strategy for your land and then lead you through the process of implementing it. To learn more about your conservation options, please contact us by phone, or fill in and mail the form below.



Thank you for considering making a commitment to land conservation and helping to preserve the natural beauty of North Carolina.

CONTACT THE CONSERVATION TRUST FOR NORTH CAROLINA

- By phone: (919) 828-4199 ext. 16
- Email: rusty@ctnc.org
- By mail: Fill out and send this form to:
Conservation Trust for North Carolina
1028 Washington Street
Raleigh, NC 27605

Name: _____

Address: _____

Telephone: _____

E-mail: _____

Please send me additional information on the following options (choose one or more):

- ☐ Conservation easements (donating or selling)
- ☐ Selling my land for conservation
- ☐ Donating my land for conservation
- ☐ Bequeathing my land to CTNC