

Conservation Easements: A Tool for Protecting Urban Riparian Areas



UPPER TRINITY
CONSERVATION
TRUST

Blake Alldredge
Upper Trinity Conservation Trust /
UTRWD

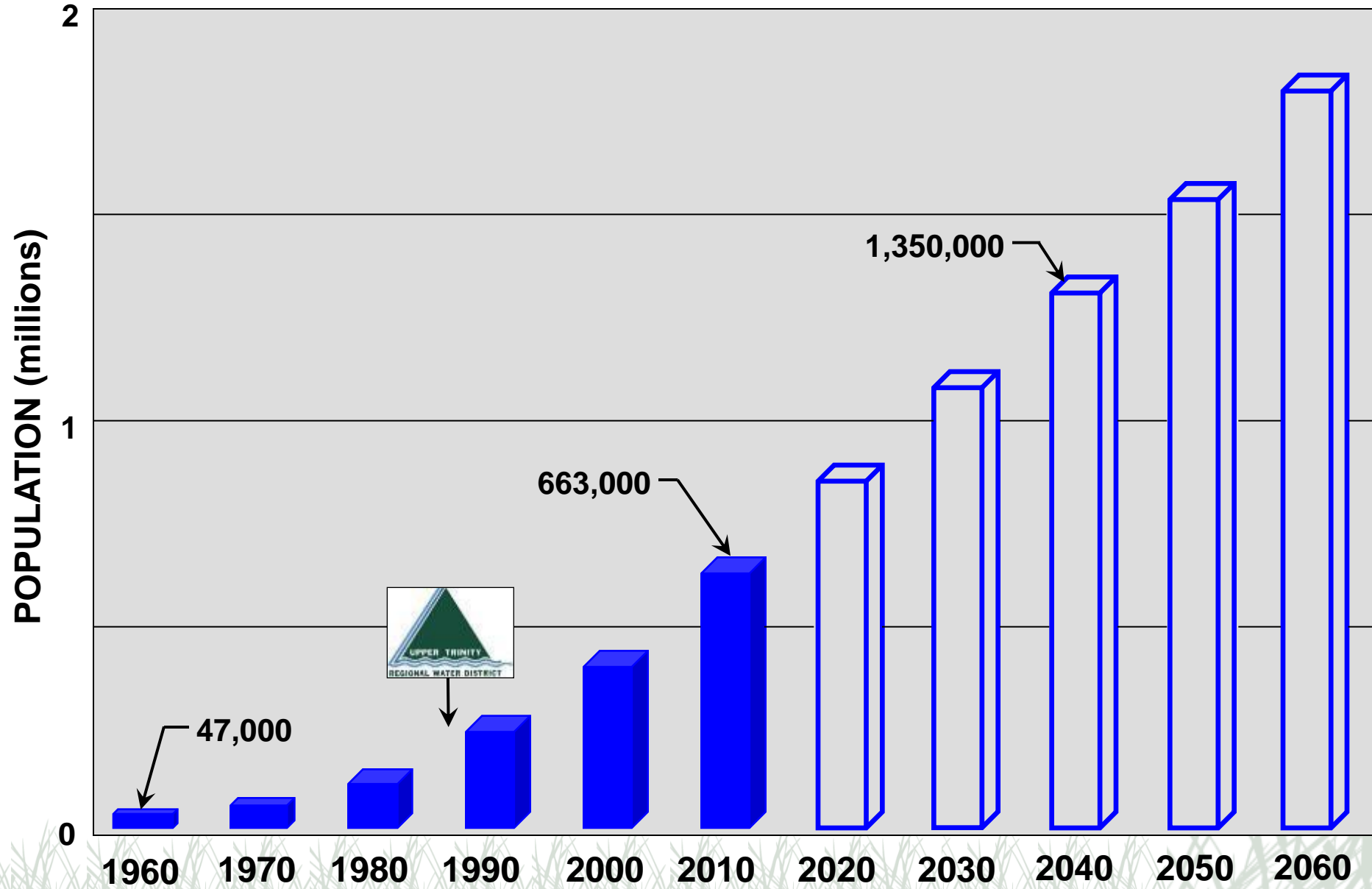








Denton County Population Growth



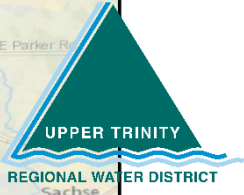
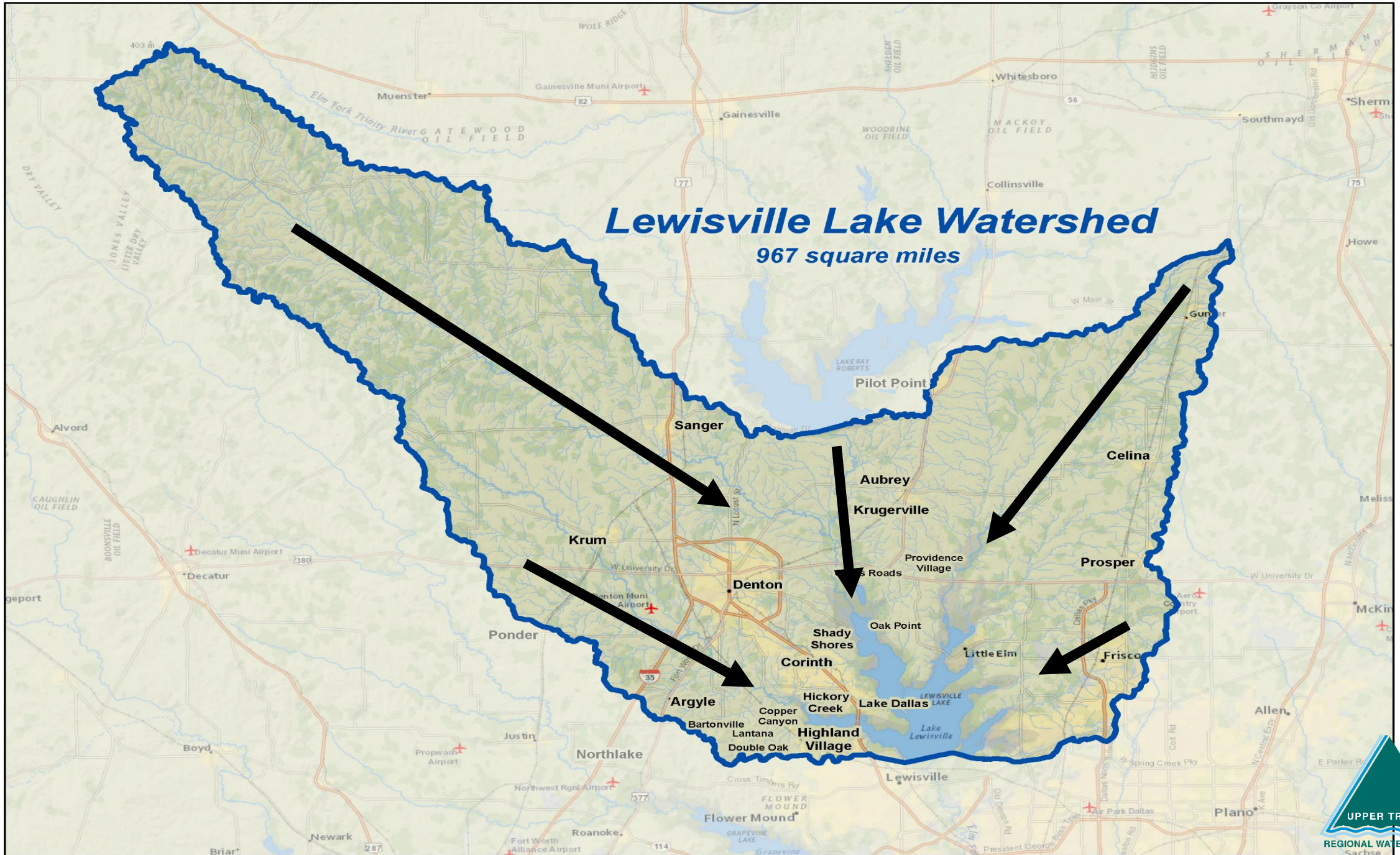






Lewisville Lake Watershed

967 square miles











Upper Trinity Conservation Trust



**PROUD
MEMBER**



- Established in 2010
- 501 (C)(3) Non-Profit Land Trust
- Preserve Riparian Areas and other Key Watershed Features
- Focuses on Lakes Lewisville, Ray Roberts and Grapevine Conservation Easements
- Landowner Outreach and Education



What is a Conservation Easement?

- Voluntary agreement between landowner and land trust whereby the landowner restricts certain uses of the property to protect its natural, productive or cultural features.

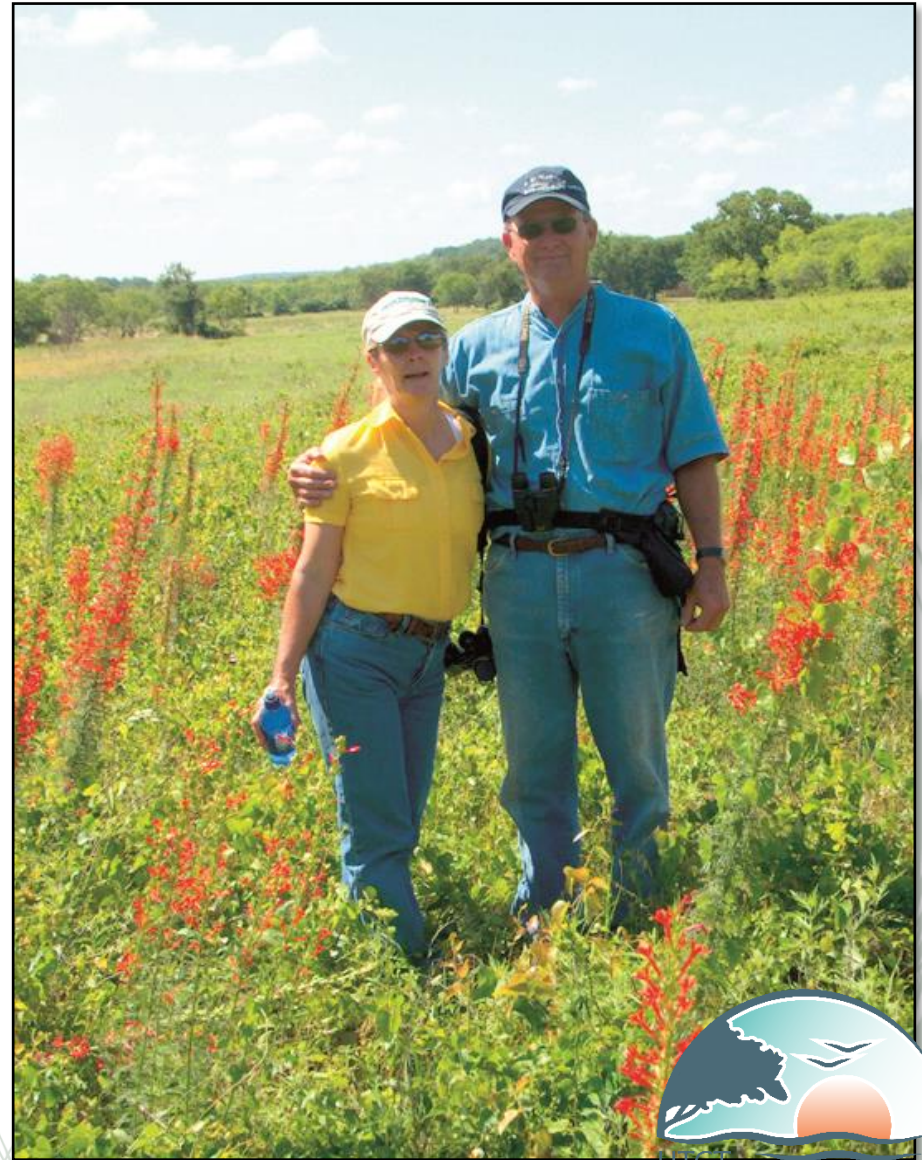
Important Points:

- Landowner retains ownership
- Runs in perpetuity
- Cities and Developers too!



Why Use a Conservation Easement?

- Preserve special features of a property while continuing to own and enjoy it.
- Preserve family legacy.
- Protect wildlife habitats and water sources.
- Potential tax benefits.
- Reduce flood damages.



Benefits of Conserved Lands



- Every **\$1** invested in conservation yields up to **\$9** return on investment.
 - Water Quality
 - Water Quantity
 - Flood Protection
 - Agricultural Productivity

**Valuing Economic Benefits of Texas Conservation Lands (Texas Land Trust Council)*



Benefits of Conserved Lands



- Saves **\$69 million** per year in projected water treatment costs.
- Capture **\$316 million** in usable water.
- Every **\$1** spent on flood risk reduction can decrease disaster costs by **\$4**.

Donated Conservation Easements

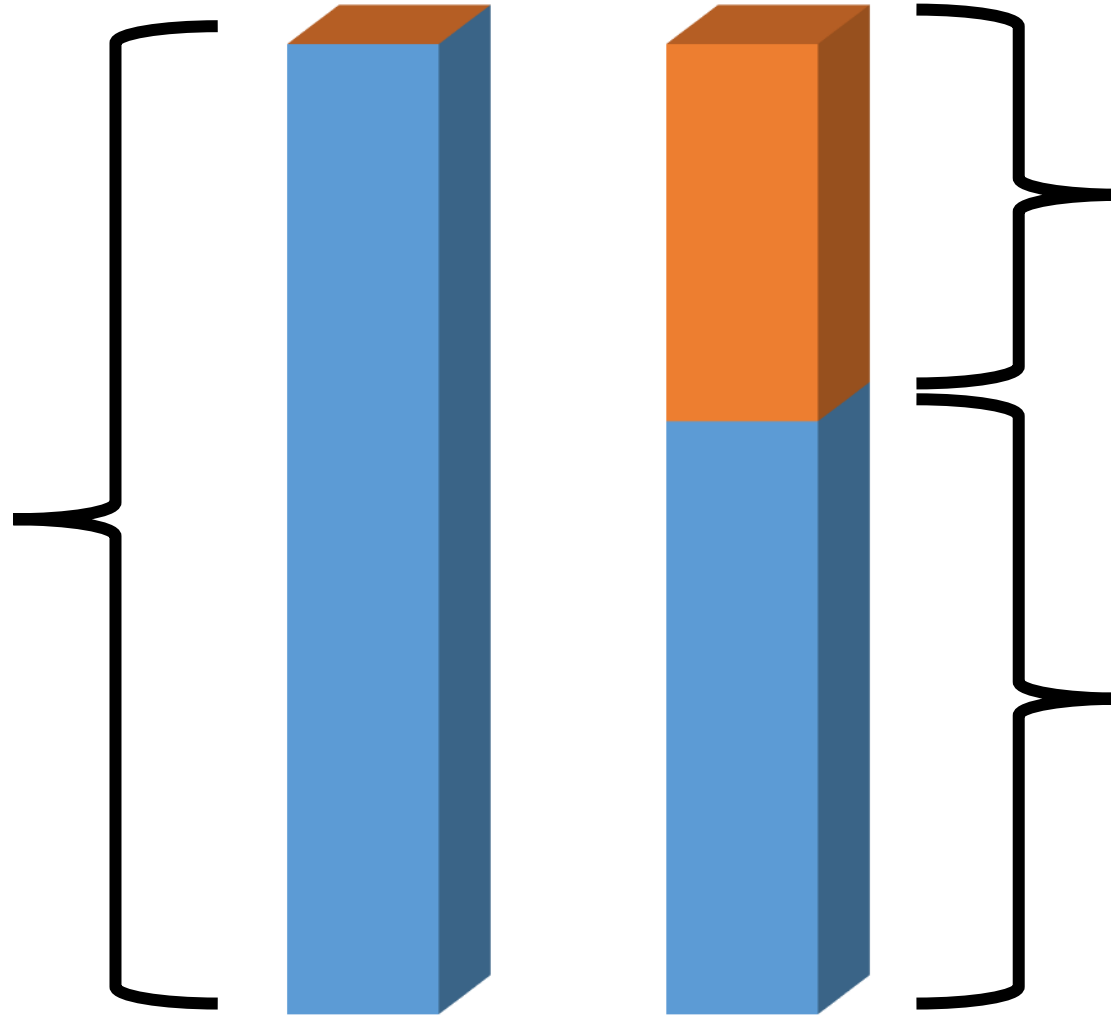
To qualify as a charitable donation under IRS regulation:

1. Granted in perpetuity;
2. Granted to qualified organization, such as a land trust;
3. Achieves one of these conservation purposes:
 - Preserves land for public outdoor recreation or education.
 - Protects natural habitats of wildlife, fish or plants.
 - Preserves open space (agricultural land, scenic enjoyment, public benefit).
 - Preserve historically important land or structures.



Donated Conservation Easements

Full Market
Value:
\$1 million



Donated value:
\$300,000

Adjusted value:
\$700,000

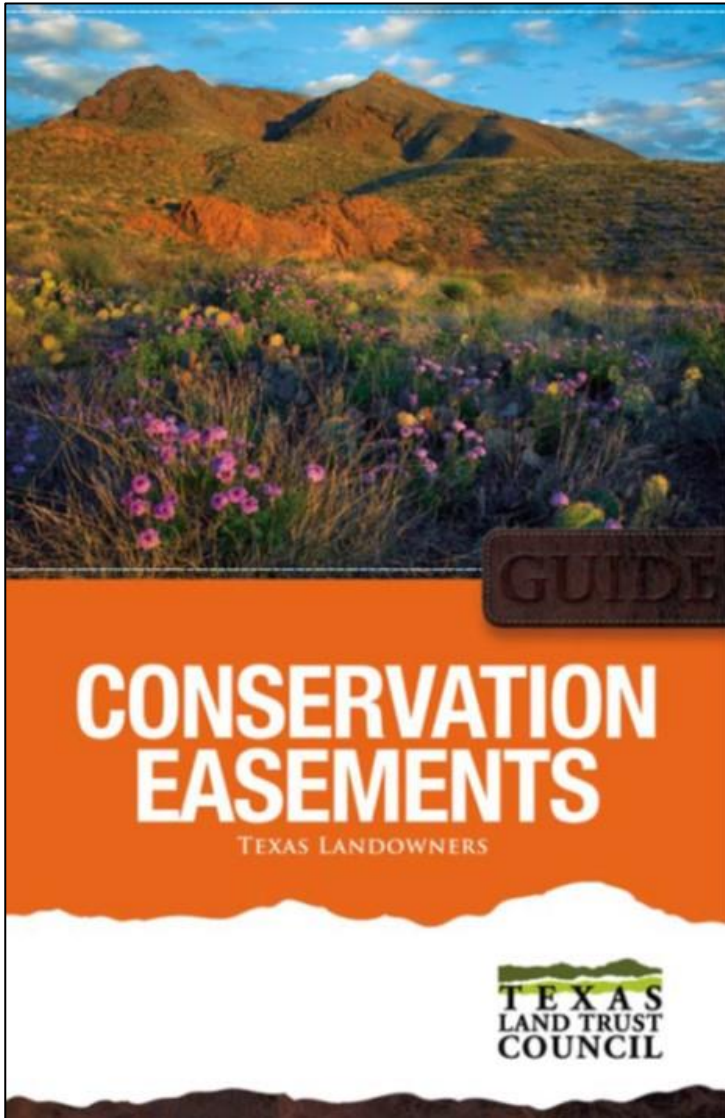


Conservation Tax Considerations

The permanent federal income tax benefits include:

- Donor can deduct up to 50% of income in any year.
- Qualifying farmers and ranchers can deduct up to 100% of their income.
- Carry forward period for donor to take tax deductions lasts for up to 15 years.





Now What?

Talk to Your Family

Talk to Your Lawyer and Tax Professional

Talk to Other Landowners



Questions?

