



MASSACHUSETTS  
LAND TRUST  
COALITION

## Conservation Gifts

*to save your part of the Massachusetts landscape*

If you own a special piece of land, a conservation gift can preserve its special features and enrich our heritage of protected open space.

**A conservation gift** is a donation of land, or donation of a conservation restriction on a piece of land, to a qualified conservation organization or government body.

### **Why make a conservation gift?**

Because you wish to preserve the natural features and environmental significance of your property. Perhaps you wish to secure the future of the land as part of your legacy without depending on your heirs or successors to make that decision. A well-planned conservation gift may avoid future conflict over a family-owned estate.

### **Are their tax benefits?**

A conservation gift may generate income, estate, or property tax savings for you and your heirs. Together, these incentives can be substantial.

### **Who may accept a conservation gift?**

Non-profit land trusts and conservation organizations, municipal conservation commissions, and state and federal agencies that manage forests, parks and wildlife refuges are all qualified recipients. Many owners choose to work with private organizations whose goals they share and support.

### **What is the difference between donating land and donating a conservation restriction?**

A gift of land permanently transfers outright ownership and management responsibility to the recipient organization. When donating a conservation restriction (CR), the donor retains ownership and management responsibility for the land, subject to permanent limits on certain uses of the property. These limits are tailored to protect the specific conservation values of the property, and detailed in a binding legal document. The donor/grantor agrees not to use the property in ways that are prohibited by the CR, but can continue to use the property in all ways that

are not expressly prohibited. The CR is recorded at the Registry of Deeds and “travels with the land”, meaning it is binding on all heirs and successors to the property. The organization that holds the CR has perpetual responsibility to monitor and enforce terms of the CR, even after the property changes hands. These provisions have been authorized by Massachusetts General Laws, Chapter 184, since 1969.

### **How are specific terms of the CR determined?**

Each CR is tailored to the property's special features and the donor's objectives. In most cases, a CR will prohibit future development and subdivision, road building, paving and major excavation. It also prohibits uses that would damage special features of the land. Woodland management, farming, fishing, boating, hiking, horseback riding, and similar activities are often allowed to continue. Depending on property characteristics and the owner's objectives, the CR donor may reserve the right to build specified additional structures to meet future needs within clearly delineated areas ("building envelopes") of the CR parcel. Another approach is to exclude some land from the CR entirely, so that a portion of land is entirely unencumbered by the CR.

### **How to conservation organizations decide whether to accept a proposed conservation gift?**

First, staff and volunteers learn as much as possible about the property and the owner's objectives. Then, they measure the property against their established conservation priorities and criteria. Since recipients of a conservation gift assume perpetual responsibility to care for it, they may not accept every gift that is offered. In some cases they may be able to suggest an alternate recipient whose mission or goals are more aligned with the characteristics of the land in question.

### **What if the property is too valuable to give away?**

A carefully planned CR may be one alternative to outright donation of the property, allowing a landowner to realize their conservation vision for their property without giving up the ability to sell it or leave it to heirs in the future. Another option may be dividing the property so that a portion of it can be conserved while the remainder can be held for future needs. For land of particular conservation significance, conservation organizations may be willing to purchase the property. As funding for land conservation is often limited, this may be more likely if the landowner is willing to sell it at discount. So called “bargain sales” may offer tax benefits to the seller while making it significantly more feasible for the conservation organization to fund the purchase. A [land trust serving the area where the land is located](#) will be glad to discuss options with the landowners and recommend options to consider.