

Appendix 3. Protection and Management Options for Private Lands

Land Protection Options

Land Protection Option	Description	Results	Income Tax Deduction ?*	Estate Tax Reduction ?*
Conservation easement	Legal agreement between a landowner and a land conservancy or government agency permanently limiting a property's uses.	Important features of the property protected by organization. Owner continues to own, use, live on land.	Yes	Yes
Outright land donation	Land is donated to the land conservancy.	Organization owns, manages, and protects land.	Yes	Yes
Donation of land by will	Land is specifically designated for donation to the land conservancy.	Organization owns, manages, and protects land.	No	Yes
Donation of remainder interest in land with reserved life estate	Personal residence or farm is donated to the land conservancy, but owner (or others designated) continue to live there, usually until death.	Organization owns remainder interest in the land, but owners (others) continue to live on and manage land during their lifetime subject to a conservation restriction.	Yes	Yes
Bargain sale of land	Land is sold to the land conservancy below fair market value. It provides cash, but may also reduce capital gains tax, and entitle you to an income tax deduction.	Organization owns, manages, and protects land.	Yes	Yes

*The amount of income/estate tax reduction depends on a number of factors. Please consult a professional tax and/or legal advisor. (Adapted from Conservation Options: A Landowner's Guide, Land Trust Alliance.)

This table was created by the Southwest Michigan Land Conservancy call (269) 324-1600 for more information.

Land Management Programs**

Land Management Option	Description	Agreement	Landowner reimbursement
Wildlife Habitat Incentive Program (WHIP)	Provides technical and financial assistance to promote wildlife habitat including corridor, riparian buffer and rare species habitat development	Contracts run for a minimum of 5 years and a maximum of 10 years.	Up to 75% of cost of improvements.
Wetland Reserve Program (WRP)	Assists in restoring active agricultural land to natural wetland condition.	Agreements can be 10-year, 30-year or perpetual.	Up to 75% of cost of improvements or 100% for permanent agreements.
Environmental Quality Incentives Program (EQIP)	Assists in restoring agricultural land to wildlife habitat.	Agreements can last 2-10 years.	Up to 75% of cost of improvements.

**These are just a few of many examples. For more information contact Van Buren Conservation District office at 269-657-4030 x5 or the Berrien Conservation District at (269) 471-9111.