



Nantucket Land Council

## PROTECTING YOUR LAND WITH THE ENHANCED CONSERVATION TAX INCENTIVE

### How to Use a Conservation Restriction to Protect Your Land

Since its inception in 1974, the nonprofit Nantucket Land Council, Inc. (NLC) has dedicated itself to protecting Nantucket's natural world and rural character. One of the primary land preservation tools used by the NLC in cooperation with conservation-minded Nantucket landowners to achieve these goals is the Conservation Restriction. Thanks to the efforts of dedicated members and supporters over the past 37 years, the NLC currently holds a total of 89 Conservation Restrictions on almost 1,400 acres of land throughout Nantucket, Tuckernuck and Muskeget Island.

### What is a Conservation Restriction and How Does It Work?

A Conservation Restriction (CR) is a recorded legal agreement between an owner of land with conservation values and a nonprofit group, such as the Land Council, or governmental entity that always will protect that land. Each CR reflects a unique parcel of land and its landowner. With a CR in place, you permanently protect your land without giving up ownership. You can continue to live on the land and use it and can sell or pass it on to your heirs.

When you own land, you also “own” many rights associated with it. When you donate or sell a CR to a land trust such as the Land Council, you permanently give up some of those rights. For example, you might give up the right to build additional residences or further subdivide the property. Future owners also are

bound by the CR's terms. In return, however, you may be eligible to receive a tax deduction equivalent to the decrease in the appraised value of your property and also will have peace of mind that your conservation legacy will always be upheld. This type of conservation is particularly valuable to Nantucket because it allows open space to be protected, while keeping family land in private hands, and thus part of the working economy.

### What Tax Benefits Do I Receive in Return for a Conservation Restriction?

The enhanced tax incentive was made permanent in 2015 and increases the benefits to landowners by:

- Raising the deduction a donor can take for donating a conservation restriction to 50% of his or her annual income;
- Extending the carry-forward period for a donor to take a tax deduction for a conservation restriction to 15 years; and
- Allowing qualifying farmers to deduct up to 100% of their income.



*Linda Loring Nature Foundation—Photo Courtesy of Laura Pless*



*Borchert Farm*

“We are pleased that we’re able to protect the wonderful wooded scenic views on our property along Madaket Road as an open space treasure to be enjoyed by the public now and in the future.”

—Walter and Susan Birge  
Concord, Massachusetts and Nantucket

*The Birges placed a permanent Conservation Restriction on their Madaket Road property with the Nantucket Land Council in 2007.*



Muskeget

“Because my Conservation Restriction property abuts other preserved tracts of land and lies in the vicinity of other conserved properties, it provides an important connection and establishes a viable network of natural habitat in our neighborhood.”

—Karen Borchert  
Nantucket

*Karen Borchert, who served as president of the board of directors for the Nantucket Land Council protected almost 25 acres in the Hummock Pond watershed.*



**NANTUCKET LAND COUNCIL, INC.**

*Planning • Protecting • Preserving*

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## What Steps Do I Need to Take to Conserve My Nantucket Property?

First, contact the Nantucket Land Council at [nlc@nantucketlandcouncil.org](mailto:nlc@nantucketlandcouncil.org) or 508-228-2818 and set up a time to meet in person or over the phone with NLC Executive Director Cormac Collier, who will be pleased to explore a conservation plan with you. The NLC has attorneys and other conservation professionals at its disposal who are experts in the area of Conservation Restrictions.

Next, talk with your own legal and financial advisors. Any decisions affecting the ownership, use and value of your property should be made only after thoughtful consideration and professional consultation.

Finally, find out more about conserving your land by going to the Land Council’s website, [www.nantucketlandcouncil.org](http://www.nantucketlandcouncil.org). The NLC also has a variety of booklets and materials available at the organization’s office at 6 Ash Lane in downtown Nantucket. The office is open year-round and we welcome you to drop by for more information. To arrange a time, please call 508.228.2818.

“The legacy of preserving 40,000 square feet of Surfside property in its undeveloped vegetated condition is something of which I am very proud. My Conservation Restriction ensures permanent open space public benefits, including scenic landscapes, groundwater protection and wildlife habitat for generations to come.”

—David Todd  
Washington, D.C. and Nantucket

*In 2007 David Todd donated a Conservative Restriction to the Nantucket Land Council on his Pochick Avenue property.*



Bartlett’s Farm, Photo Courtesy of Jill Sandole