

# CONSERVING YOUR LAND



## 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 75 Conservation Restrictions on almost 1,300 acres of land throughout Nantucket, Tuckernuck and Muskeget Islands.

## 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.



Linda Loring Nature Foundation, Photo Courtesy of E. Vernon Laux

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?

In late 2010, Congress renewed a tax incentive for private landowners who protect their land with a voluntary Conservation Restriction. This allows you until December 31, 2011 to take advantage of a significant tax deduction. The enhanced incentive applies to a landowner’s Federal income tax. It raises the deduction you can take for donating a Conservation Restriction from 30% of your income in any year to 50%. It also allows farmers and ranchers to deduct up to 100% of their income. And it also increases the number of years over which a donor can take deductions from 6 to 16 years.

“With our Conservation Restriction, we are able to preserve a unique coastal shrubland habitat and also honor the legacy of the conservation-minded owners of the property before us.”

— 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.*



Birge Property



Nantucket Land Council, Inc.

*Planning ~ Protecting ~ Preserving*



*Snow Property on Muskeget*

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

First, contact the Nantucket Land Council at 508-228-2818 or [nlc@nantucketlandcouncil.org](mailto:nlc@nantucketlandcouncil.org) and set 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 offices 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.

“I am proud of the legacy of preserving 40,000 square feet of Surfside property in its undeveloped vegetated condition. The public benefits of the Conservation Restriction which permanently preserves scenic open space include protection of groundwater and wildlife habitat, all for the benefit of future generations.”

—David C. Todd  
Washington, D.C. and Nantucket

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

“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 serves as president of the board of directors for the Nantucket Land Council, has had a permanent Conservation Restriction on her property on Burnt Swamp Lane since 2007.*



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*Bartlett’s Farm, Photo Courtesy of Jill Sandole*