



A conservation easement is a restriction a landowner voluntarily places on specified uses of his or her property to protect natural, productive or cultural features. A conservation easement is recorded as a written legal agreement between the landowner and the holder of the easement, which may be either a nonprofit conservation organization or a government agency. In Lower Mississippi River region, conservation easements are usually donated to nonprofit conservation organizations, commonly known as land trusts. The [Mississippi Land Trust](#) works with landowners in the state of Mississippi to establish conservation easements. The [Mississippi River Trust](#), a sister organization, establishes conservation easements in the rest of the Lower Mississippi River region. Websites for both organizations provide detailed information about conservation easements.

While easements can provide substantial federal tax benefits, the attempt to obtain a tax benefit should never be the primary reason for granting a conservation easement. Landowners interested in conservation usually have two principal concerns. First is the desire to protect the natural or productive qualities of their property. The landowner is interested in conserving special features such as fertile soil, mature trees, wildlife habitat or a piece of history even after his or her ownership comes to an end. Secondly, landowners must also contend with the increasing tax burden associated with property ownership. Estate taxes, property taxes and the financial incentive to sell or develop are all factors that affect land use decisions. The economics associated with land ownership are changing and fewer family-owned properties are the primary source of a family's income. The [Land Trust Alliance](#), a national organization, has prepared a brochure on conservation easement tax incentives for private landowners. [View or download the brochure here.](#)

After conservation easements are established, landowners retain control of access to their property. They may choose to allow access to specific groups or the general public in a conservation easement agreement, but landowners are not required to do so. Also, property with a conservation easement can be bought, sold and inherited. However, the conservation easement is tied to the land and binds all present and future owners to its terms and restrictions.