



Frequently Asked Questions about Land Trusts and Conservation Easements

What is a land trust?

Land trusts are private, non-profit organizations with the primary mission of conserving land and open spaces. In most instances, the Internal Revenue Service (IRS) expressly recognizes a land trust as a charitable organization.

How do land trusts conserve land?

While land trusts may own title to land, they more commonly hold, manage, and administer *conservation easements* from landowners who desire to preserve the conservation values and open spaces of their land.

Are there many land trusts?

According to the Land Trust Alliance (LTA), some trusts organized over 100 years ago. Today, LTA estimates over 1,200 local and regional land trusts protect over 6.2 million acres in the United States.

What or who is KLA Ranchland Trust?

This entity is a non-profit organization founded by the Kansas Livestock Association (KLA) in 2003. The Kansas Livestock Association Ranchland Trust (KLA-RT) is an affiliate of KLA, and is recognized by the Kansas Secretary of State and IRS as a separate, stand-alone organization with its own articles of incorporation, bylaws, budget/checking account, and board of directors.

What is the purpose of KLA-RT?

The mission of the KLA Ranchland Trust is to preserve Kansas' ranching heritage and open spaces for future generations through the conservation of working landscapes. To fulfill this mission, KLA-RT is authorized in its bylaws and IRS filings to acquire, own, hold, protect and defend conservation easements.

Why did KLA create a land trust?

KLA leaders in the Flint Hills expressed interest in forming a land trust in 2001 to provide a rancher/landowner-governed organization to assist landowners who are considering *conservation easements* on their working ranchlands. The ranchers and landowners involved in forming the KLA-RT believe the vast acres of open-spaced ranch lands of Kansas will be under more intense developmental pressure in the future. These leaders believed many landowners would prefer voluntary conservation easements as an economic alternative to development, especially if the easements could be held and administered by a qualified and competent agricultural land trust.

Have other agricultural organizations formed land trusts?

Yes. In fact, KLA-RT is a member of a coalition of land trusts that are affiliated with seven state livestock producer organizations. This group, called the Partnership of Rangeland Trusts, collectively holds 843 conservation easements on over 1 million acres of working agricultural lands.

What is a conservation easement?

A conservation easement is a legally recorded agreement or contract, between the landowner and a land trust, which limits a property's uses to protect its conservation values. These agreements are entered into on a voluntary basis.

How does a conservation easement impact ownership and land management?

A landowner who donates or sells a conservation easement retains title to the property and continues to determine who may have access to the property. A conservation easement runs with the title to the property regardless of future changes in ownership.

What activities are prohibited or restricted with a conservation easement?

Each conservation easement is tailored to the conservation desires of the owner(s) and grantee, but usually restricts (a) sub-division for residential or commercial purposes; (b) construction of non-agricultural buildings; and (c) surface mining.

What activities are allowed under a conservation easement?

Most conservation easements on agricultural land expressly authorize a continuation of farming and ranching activities. KLA-RT's purpose is to preserve working agricultural land for subsequent generations.

Are there any economic incentives for donating a conservation easement on my property?

The donation of an easement may qualify as a charitable contribution for federal income tax purposes. (Conservation Easements donated in 2007 may be subject to an enhanced tax benefit!) Furthermore, a conservation easement may reduce estate and gift taxes.

Can I receive a payment for placing a conservation easement on my farm or ranch?

Funds to purchase conservation easements in Kansas currently are limited. In the last three sessions, the Kansas Legislature appropriated money to match USDA Farm and Ranchland Protection funds for a few purchased conservation easements. The USDA Grassland Reserve Program (GRP) has provided money to purchase conservation easements on 22,600 acres of grazing lands in Kansas. Additional GRP dollars may be available if the program is reauthorized in the 2007 Farm Bill. Securing a sustainable source of state funds for the purchase of conservation easements is a long-term goal of KLA-RT.

Why would anyone consider placing a conservation easement on their property?

A conservation easement is not for every landowner, but it is a tool that many are using to preserve their land and their legacy for future generations.