The conservation easement deduction is more favorable than almost any other type of charitable contribution.

MLR is not a tax service firm. MLR’s tax identification number is 20-0006961. MLR is independently owned and operated, and only provides tax advice. Other services may be available upon request.

FOR MORE INFORMATION
If you would like more specific information or would like to discuss a conservation easement donation, please contact MLR directly or visit MLR’s website.

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The design of a conservation easement donor's income tax deductions is governed by the approved value of the conservation easement.

For illustrative purposes, assume an owner of a ranch and winery desired to donate a less than 100-acre parcel of property. With MMLA staff, they projected a gross income tax savings of $2.5 million, giving the donor the ability to retain at least 60% of the parcel's value following federal income and capital gains tax calculation. This is in turn calculated based on the value to 50% of charitable contributions.

In the case of a conservation easement donor's income tax deductions, the intended value of the easement increases the donor's future tax savings.

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The comments in this brochure reflect MLR's understanding of federal tax law as of Fall 2017. The examples used in this brochure are for illustrative purposes only. MLR does not give legal or tax advice.

The tax implications of your conservation plan will depend upon the value of your gift, your tax situation, and other factors particular to your circumstances.

To fully understand how current law affects your conservation plan, you need to consult with qualified legal, accounting, tax, and financial professionals.

MLR is a 501(c)(3) tax-exempt organization. MLR’s tax identification number is 30-0006537. MLR is independently audited annually, and audit copies are available upon request.

FOR MORE INFORMATION
If you would like more specific information on how to discuss a conservation easement donation, please contact MLR directly or visit MLR’s website.

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TAX INCENTIVES

Protecting Montana’s Open Landscapes

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The size of a conservation easement donor’s income tax deduction is based upon the appraised value of the conserved property.

For illustrative purposes, assume someone owns the owner of a ranch and would like to donate income tax deductions attributable to conservation
property. Working with MLA staff, you request an appraisal of the property. Which allows continued agricultural use and protects against open space and public access, the appraisal is $500,000. The appraisal may also infer the construction of additional infrastructure, and provides commercial development, exclusion, conservation, or timber harvest.

A certified real estate appraiser qualified under the Uniform Standards of Professional Appraisers of Real Property (USPAP) will measure the difference between the value of the property that would have been used for different purposes, and the amount of the conservation value.

For example, consider a property worth $1,000,000 without a conservation easement, a person which reflects value for future developmental potential. After a conservation easement is put in place, its value will be reduced to approximately $500,000, a figure that may be appraised at $500,000. The value of the easement is determined by deducting the difference between the two valuations from the total

The Montana Land Reliance

Donors of perpetual conservation easements are eligible for generous use of charitable deductions attributable to conservation easements.

The size of a conservation easement donor’s income tax deduction is based upon the appraised value of the conserved property. The credit is taxed to

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Donors of perpetual conservation easements are eligible for generous use of charitable deductions attributable to conservation easements.
The size of a conservation easement donor’s future income tax savings is dependent upon the appraised value of the conservation easement.

For illustrative purposes, assume you own a 100-acre ranch and decided to donate it to a conservation organization. Working with MLR staff, you reach an agreement to sell the property for $3,000,000 and retain a 10 percent easement over the property. The conservation easement may also offer for the construction of additional trails and provide commercial development, exhibitions, educational programs, etc. MLR will appraise the conservation easement for tax purposes.

A real certified appraisal qualified under the Uniform Standards of Professional Appraisal Practice as defined by the Federal Tax Law recently made permanent allows for generous use of charitable deductions attributable to conservation easements.

The donor of a conservation easement is entitled to a charitable deduction equal to the fair market value of the property. For purposes of federal income tax law, the fair market value is defined as the price at which the property would sell.
The text on this page discusses tax incentives for protecting Montana's open landscapes. It mentions that tax incentives are available for such purposes, which can be beneficial for conservation efforts. The text also highlights that a conservation easement deduction is more favorable than almost any other type of charitable contribution.