Steps to establish a conservation easement or donate your land

Every property we work with is special for us and each one has its own history and nature. That’s why the process to establish a conservation easement may vary. If you decide to donate your land, please refer to the second listed process.

**Step 1. We receive your conservation easement offer**

To begin the process, you must first submit an offer letter in which you as landowner invite us to evaluate your property as a possible conservation easements project. The letter must include general information about the property that our team will ask from you in due time.

**Step 2. We perform an inspection visit**

After receiving your offer letter, we schedule an inspection visit to your property. During this visit, our team members will collect all necessary information about the area, including the property’s state of conservation, its current land uses and other aspects of land management. We use this information to prepare a report that we present to a committee within our organization in charge of evaluating all conservation easements projects.

**Step 3. Negotiation**

We meet with you to discuss and talk about the agreements on rights and restrictions on the property that can ensure the best land use and conservation of your land.

**Step 4. Deed writing**

Once the rights and restrictions on your property have been defined and agreed upon, we begin writing the deed for the conservation easement.

**Step 5. Preparing a Property Appraisal Report**

As property owner, you must hire a certified and independent professional to prepare the property appraisal, in order to determine the market value of the conservation easement.

**Step 6. Evaluation by our Board of Trustees**

We present the project to our Board of Trustees, which evaluates all conservation easements projects. In its duty to protect the best interests of the Conservation Trust of Puerto Rico and its Para la Naturaleza unit, the board reserves the right to accept or reject any conservation easements project.

**Step 7. Informe de Documentación de Referencia**

We present the project to our Board of Trustees, which evaluates all conservation easement projects. In its duty to protect the best interests of the Conservation Trust of Puerto Rico and its Para la Naturaleza unit, the board reserves the right to accept or reject any conservation easements project.

**Step 8. Closing process for the Conservation Easement**

To finish the process, we schedule a meeting with you to grant the Conservation Easement Deed and the Reference Documentation Report.

Steps to donate lands under the Puerto Rico Conservation Easements Act

**Step 1. We receive your donation offer**

To begin the process, you must first submit an offer letter in which you as landowner invite us to evaluate your property as a possible donation project. The letter must include general information about the property that our team will ask from you in due time.

**Step 2. We perform an inspection visit**

After receiving your offer letter, we schedule an inspection visit to your property. During this visit, our team members will collect all necessary information about the area, including the property’s state of conservation, its current land uses and other aspects of land management. We use this information to prepare a report that we present to a committee within our organization in charge of evaluating all donation projects under the Puerto Rico Conservation Easements Law.

**Step 3. Preparing a property Appraisal Report**

As property owner, you must hire a certified and independent professional to prepare the property appraisal, in order to determine the market value of the land to be donated.

**Step 4. Negotiation**

We meet with you to discuss and talk about the terms and conditions—if any—of the property donation.

**Step 5. Deed writing**

Once negotiations have been completed, we begin writing the Deed of Donation under the Puerto Rico Conservation Easements Act.

**Step 6. Evaluation by our Board of Trustees**

We present the project to our Board of Trustees, which evaluates all conservation easements projects, including donations. In its duty to protect the best interests of the Conservation Trust of Puerto Rico and its Para la Naturaleza unit, the board reserves the right to accept or reject any donation project.

**Step 7. Management Summary**

We prepare a Management Summary, in which we include the donated property’s current condition and the management actions we must assume. This document is for internal use, but it must be completed before signing the Deed of Donation.

**Step 8. Closing process for the donation**

To finish the process, we schedule a meeting with you to grant the Donation Deed and the Management Summary.
Conservation Easements

Frequently asked questions

What is a conservation easement?

It is a voluntary agreement between you (the landowner) and a nonprofit or government entity dedicated to land conservation, such as ours. This agreement is established under Law Num. 183 of December 27, 2001, as amended, also known as the Puerto Rico Conservation Easement Law. The law was created as a way to provide alternatives for the protection in perpetuity of lands with natural, cultural or agricultural values. It allows private landowners to participate directly in nature conservation by establishing a conservation easement.

Legally, a conservation easement can be defined as an encumbrance on land property that imposes restrictions on allowed land uses by its owners—both present and future—in order to ensure its protection in perpetuity.

Who may establish a conservation easement?

Any landowner, be it an individual, a married couple, a succession corporation, etc. What’s really important is that all title holders must be in voluntary agreement.

Who may serve as title holder for a conservation easement?

When dealing with conservation easements, there are always two owners involved: The property title holder and the owner of the easement, who is in charge of ensuring that all conservation conditions are met. Conservation easement owners may be any government agency dedicated to conservation, or a qualified, tax-exempt nonprofit organization dedicated to conservation established for more than 10 years, such as the Conservation Trust of Puerto Rico.

What does a conservation easement protect?

Depending on the unique features of your property, a conservation easement may meet specific objectives, such as:

1) Preserving its natural, agricultural, forest or scenic values, or its condition as an open space;
2) protecting watersheds;
3) maintaining or improving water or air quality;
4) conserving its cultural value;
5) conserving its agricultural value.

Is all development activity restricted under a conservation easement?

Not necessarily. A conservation easement may include all of your property or specific area of it. Even within a property with a conservation easement, limited development may be worked into the agreement. The amount and location of possible structures will depend on the property’s conservation value in its entirety, as well as its total size. You may also carry out certain activities agreed upon during negotiations, such as ecological agriculture or livestock—among others—as long as they do not affect the land’s conservation values.

What are the rights and obligations of the parties?

As property owner, you retain the rights and obligations of any title holder, except those that you expressly renounce to in the public deed, such as the right to subdivide your land. These restrictions are agreed upon between you (the landowner) and our organization (the Conservation Trust of Puerto Rico). We have an obligation to diligently supervise that all dispositions in the agreement are met. Among these are annual inspection visits to the property.

Which tax benefits may the owner of an eligible property receive?

Under the Puerto Rico Conservation Easement Law, any landowner who establishes an eligible conservation easement may opt for a tax credit equal to 50% of the value of the conservation easement, as determined by an appraisal report prepared by a certified and independent professional.

The Puerto Rico Conservation Easement Law also contemplates donations of property. In this case, if you decide to donate an eligible property as a landowner, pursuant to the dispositions of the law, you will be eligible for a tax credit equal to 50% of the donated property’s market value before the establishment of the conservation easement, as determined by an appraisal prepared by a certified and independent professional.

Which lands does the Conservation Trust of Puerto Rico consider eligible?

Pursuant to the dispositions of the law, the property must possess natural, agricultural, forest, or scenic attributes, be part of a watershed or be considered of high cultural value in terms of its historical, archaeological or architectural features. We will pay special attention to lands whose conservation will ensure protection of functional ecosystems, historic properties with unique opportunities for restoration and agricultural lands that support or constitute buffer zones for important natural areas.

Who may be allowed on the property once the conservation easement is established?

The title holder, guests and family members may continue to enjoy the property as usual. Granting access to the general public is not required under the Law, but it may be stipulated in the agreement if the owner wishes to do so. We do encourage this, with the purpose of including your conservation easement in our tours and educational or scientific programming.

In compliance with our duty to ensure that the conservation easement’s conditions are met, we have a right to inspect the property once a year, or whenever we may suspect violations to any of the established conditions.

What procedure should be followed so that the Conservation Trust of Puerto Rico accepts a land donation or conservation easement under the Conservation Easement Law?

Initially, you may contact us any way you wish: by giving us a phone call, mailing us a letter or by sending us an email. To begin the evaluation process, we require a formal communication in writing from you as landowner, in which you express your interest in establishing a conservation easement. This communication must include basic information about your property, including location (map or plan), sale deed, size (acreage), ID number, purpose of the easement and a brief description of what you as landowner consider to be the property’s ecological, agricultural or cultural/historical values.

By protecting your legacy forever you also increase the percentage of protected land in Puerto Rico, which is currently only 8%.

Help us reach our goal!
33% of the islands of Puerto Rico protected by 2033
Conservation easements go back more than 100 years. Developed as a means to protect ecologically, agriculturally or culturally valuable lands, their creation is closely related to the rise of the first land trusts in the United States, between the late 1880’s and early 1890’s.

In 2010, the Harvard Environmental Law Review published one of the most complete accounts of the development of conservation easements. Its author, Zachary Bray, traces their history together with that of land trusts.

Both concepts share their origins in the state of Massachusetts, where both the first conservation easement was created towards the end of the 1880’s, together with the first land trust was established in 1891 as The Trustees of Public Reservations.

The original objectives of both land trusts and conservation easements have remained fairly the same over time: On one hand, enabling private entities to protect lands in perpetuity and, on the other, making this possible without forcing the entity to purchase those lands.

Since then, both concepts have evolved separately albeit with similar histories, with major parallels in their periods of growth and popularity as Bray’s article elaborates. With a few exceptions in the 1930’s and 1950’s, conservation easements and land trusts didn’t really achieve great importance until nearly one hundred years later, toward the end of the 20th century.

Their exponential growth began between the 1980’s and 1990’s. Bray attributes this shift to changes in US tax code and to the creation of authority statutes, which granted legal authenticity to conservation easements.

This process accelerated in the 1960’s and continued into the 1970’s, reaching one of its highest growth spurts by 1975, when 16 states had already adopted statutes that allowed for the creation and retention of conservation easements.

Two events played key roles in the history of conservation easements and the parallel boom in land trust creation.

The first took place in 1981, when the Uniform Law Commission drafted a federal statute concerning conservation easements, titled the Uniform Conservation Easement Act. The other one happened in 1986, when the federal government issued an explanation regarding the allowed tax deductions for conservation easement donations under the Internal Revenue Code.

Once the tax benefits for conservation easements were formalized, the amount of land trusts skyrocketed, and today there are more than 1,700 across the United States.

Of these, only 254 of these are officially accredited by the Land Trust Accreditation Commission, a Land Trust Alliance (LTA) program in charge of evaluating and certifying land trusts in order to ensure they meet the best conservation practice standards. The Conservation Trust of Puerto Rico has had this accreditation since 2012.

According to the LTA, conservation easements make up 18% of all lands protected by local, state and national land trusts in the United States. This amounts roughly to 8,833,368 acres of the total 47,021,499 acres protected by land trusts.

For all of this, land trusts and conservation easements remain to this very day as two of the most powerful tools for nature conservation.

References and Recommended Reading


Information about conservation easements on the Land Trust Alliance website: http://www.landtrustalliance.org/conservation/landowners/conservation-easements


Website for the Land Trust Accreditation Commission: http://www.landtrustaccreditation.org