



# Preservation Hotline #5

South Carolina Department of  
Archives & History  
8301 Parklane Road  
Columbia, SC 29223-4905  
**State Historic  
Preservation Office**  
<http://shpo.sc.gov/>

## Protecting historic properties with conservation easements

Conservation easements can be powerful preservation tools. With little cost to private organizations or governments — the recipients of these easements — they encourage owners to preserve voluntarily the historic properties that document so vividly much of our state's heritage.

### *Q. What is a conservation easement?*

**A.** It is a legal agreement made between the owner of a property and the easement holder — either a nonprofit organization or a governmental body. It gives the easement holder a partial interest in the property and the right to enforce the terms of the agreement. It also describes the way the owner will treat specific features of the property. An easement can be used both to protect a variety of features — scenic, natural, open-space, educational, recreational, or agricultural — and to ensure the preservation of historic characteristics.

When owners donate conservation easements for historic properties, they pledge to preserve specified historic features of the property and usually agree to obtain the easement holder's written consent before making alterations. An agreement might stipulate, for example, that permission must be obtained before certain exterior features of a historic building can be changed, before an archaeological site can be disturbed, or before a historic landscape can be altered by subdivision or new construction.

Although an easement gives the holder part interest in a property, the owner keeps the major share and can use, sell, or bequeath the property at will. Owners usually donate easements "in perpetuity" to keep the agreement in effect no matter who owns the property.

### *Q. How do owners of historic properties benefit by donating conservation easements?*

**A.** An easement may also reduce federal estate taxes and lower local property taxes. Those who make their easements in perpetuity and meet other criteria could enjoy a one-time federal income tax deduction. And, most importantly, those who make easements in perpetuity will know that their historic property will be preserved always for future generations to enjoy.

### *Q. How do conservation easements benefit the public?*

**A.** South Carolina is blessed with a wealth of historic properties, which enhance the quality of life and encourage tourism — the state's next-to-largest industry. Yet despite the fact that the preservation of historic properties benefits all, public agencies cannot afford to buy and maintain every historic property that merits preservation. Conservation easements, however, can fill that gap and save our heritage by making it possible to maintain significant historic properties at private expense.

### *Q. How do owners donate easements on historic properties?*

**A.** Owners must find an organization that will hold an easement — a partial list is given below — negotiate an agreement

that suits their needs and ensures the preservation of the historically-significant features of their properties, then get their attorneys to review the easement documents. Some organizations that hold easements can give owners draft agreements and technical advice.

### *Q. What organizations in South Carolina accept easements for historic properties?*

**A.** Some local historic preservation organizations accept easements for properties in their areas. The Palmetto Trust for Historic Preservation, a statewide nonprofit preservation organization, will accept easements in the absence of a local organization. Some local land trusts will accept easements on historic properties — especially those involving farmland, scenic vistas, or archaeological sites — though their primary goal is to preserve open land. The South Carolina Heritage Trust of the Department of Natural Resources will accept easements for significant archaeological sites.

### *Q. What is the legal basis for conservation easements?*

**A.** The Conservation Easement Act of 1991, a South Carolina law, provides a sound legal basis for the donation of conservation easements to preserve the historic, architectural, or archaeological aspects of properties. The law also makes the donation of easements more attractive by requiring the local tax assessor to consider the easement when assessing the value of the property.

### *Q. Where can I get more information about conservation easements?*

**A.** Visit the State Historic Preservation Office website at <http://shpo.sc.gov/programs/tax/pages/easements.aspx> for links to information about the tax benefits of donating easements. If you belong to an organization interested in accepting easements, you might want to call the National Trust for Historic Preservation at 202-588-6296 or visit its website at [www.preservationbooks.org](http://www.preservationbooks.org) and order the booklet "Establishing an Easement Program to Protect Historic, Scenic, and Natural Resources."

The Palmetto Conservation Foundation (803.771.0870; [www.palmettoconservation.org/easements.asp](http://www.palmettoconservation.org/easements.asp)), a statewide nonprofit organization dedicated to managing growth and advocating the wise use of the state's natural and cultural resources, can also give technical help on the use of easements.

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## *South Carolina organizations that accept easements*

### **Local or regional organizations**

*Each organization has its own guidelines for accepting easements. Since this is not a complete list, you might also contact your local government, historical society, or preservation organization.*

#### **Historic Aiken Foundation**

PO Box 959  
Aiken, SC 29802 803.963.8903

#### **Historic Beaufort Foundation**

PO Box 11  
Beaufort, SC 29901 843.379.3331

#### **Historic Charleston Foundation**

40 East Bay Street  
Charleston, SC 29401 843.723.1623

#### **Historic Columbia Foundation**

1601 Richland Street  
Columbia, SC 29201 803.252.7742

#### **Mout Pleasant Open Space Foundation**

106 Pitt Street  
Mt. Pleasant, SC 29464-5319 843.884.1060

#### **Pendleton District Historical, Recreational, and Tourism Commission**

PO Box 565  
Pendleton, SC 29670 864.646.3782

#### **Preservation Society of Charleston**

PO Box 521  
Charleston, SC 29402 843.722.4630

### **Statewide organizations**

*The Heritage Trust accepts easements as one tool for preserving the state's most important archaeological sites. The Palmetto Trust can help owners of historic properties in areas where there is no local organization to accept easements.*

#### **Heritage Trust**

South Carolina Department of Natural Resources  
Heritage Trust Section  
1000 Assembly Street  
Columbia, SC 29201 803.734.3893

#### **South Carolina Battleground Preservation Trust**

PO Box 21781  
Hilton Head Island, SC 29925 843.689.3223

#### **The Palmetto Trust for Historic Preservation**

8301 Parklane Road  
Columbia, SC 29223 803.896.6234

### **Local land trusts**

*Some of South Carolina's local land trusts have accepted easements that protect historic properties. The Lowcountry Open Land Trust, for example, has accepted an easement that protects 905 feet of river frontage and about twenty acres of high land across the Ashley River from Middleton Place. Visit the website of the Land Trust Alliance at [www.landtrustalliance.org/](http://www.landtrustalliance.org/) for more information about land trusts in South Carolina.*

#### **Aiken County Open Land Trust**

PO Box 3096  
Aiken, SC 29802 803.649.3380

#### **Beaufort County Open Land Trust**

810 King Street  
Beaufort, SC 29902 843.521.2175

#### **Congaree Land Trust**

PO Box 232  
Columbia, SC 29202 803.988.0000

#### **Edisto Island Open Land Trust**

PO Box 1  
Edisto Island, SC 29438 843.869.9004

#### **Katawba Valley Land Trust**

PO Box 1776  
Lancaster, SC 29721 803.285.9455

#### **Lord Berkeley Conservation Trust**

PO Box 6122  
Moncks Corner, SC 29461 843.719.4725

#### **Lowcountry Open Land Trust**

485 East Bay Street  
Charleston, SC 29403 843.577.6510

#### **Nation Ford Land Trust**

PO Box 431  
Fort Mill, SC 29716 803.547.8140

#### **Naturaland Trust**

PO Box 728  
Greenville, SC 29602 864.242.8213

#### **Pee Dee Land Trust**

PO Box 4  
Darlington, SC 29540 843.661.1135

#### **Spartanburg Area Conservancy (SPACE)**

PO Box 18168  
Spartanburg, SC 29318 864.948.0000

#### **Upper Savannah Land Trust**

PO Box 918  
Greenwood, SC 29648-0918 864.223.7804

#### **Upstate Forever**

PO Box 2308  
Greenville, SC 29602 864.250.0500