

# Conservation Easement Agreement Exemption

## Frequently Asked Questions

- What is Conservation Easement?

A Conservation Easement is a legal document signed between a landowner and the Town, which prohibits development of the land for a period of years (minimum of 15 years) and may include other provisions covering uses of the land. Conservation Easements are required under legislation for taxpayers to receive an exemption under NYS Real Property Tax Law §491-b, and must be reviewed by the Conservation Easement Review Board.

- Are there financial benefits to a Conservation Easement?

Yes. Once a parcel has an approved Conservation Easement Agreement, the Town Assessor will adjust the assessment of the land by a certain percentage for town property taxes and town special as valorem levies depending upon the term of the easement commitment. Listed below is the commitment and exemption reduction:

|                       |               |
|-----------------------|---------------|
| 15-29 year commitment | 50% reduction |
| 30-49 year commitment | 75% reduction |
| 50-75 year commitment | 85% reduction |
| Perpetual commitment  | 90% reduction |

*\*Please note that school districts and Albany County are not yet offering exemptions from their property taxes.*

- What uses are prohibited on land in a Conservation Easement?

A Conservation Easement prohibits residential, commercial, and industrial development of the land, and is not applied to land already developed. Similar to the Agricultural Assessment program, it will not apply to the homeowner's portion of a property. No permanent structures can be erected on the land covered by a Conservation Easement.

- What uses are permitted?

Activities necessary to preserve natural resources and encourage responsible agriculture and forestry are permitted, or as otherwise determined by the Conservation Easement Review Board.

Timber harvesting for commercial logging purposes is permitted, but only if the landowner retains the services of a qualified forester to prepare a forest management plan, which is submitted to the Conservation Easement Review Board prior to harvesting.

Cutting of trees for firewood to heat structures located on the property and/or on other property owned by the landowner is permitted. The landowner may remove trees that are diseased or dangerous, or identified by the NYSDEC as an "invasive species" without a forest management plan. All forest management activities shall be carried out in accordance with sound forest management practices.

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- Does granting a Conservation Easement give the general public access to the land?

No, but a landowner may permit public access and include as a condition in the Conservation Easement agreement.

- Does the Conservation Easement restrict my ability to sell, will or give my land in the future?

Land protected by a Conservation Easement can be sold, given or otherwise transferred at any time. Transfer of ownership does not affect the enforceability of the easement. Land owners can petition the Town Board to cancel the Conservation Easement agreement but must pay the penalty imposed.

- Can a home be included in a Conservation Easement?

No. A home and land surrounding the home are not included in the Conservation Easement. The minimum lot size of the Zoning District in which the home is located, and the portion of the parcel that is currently used for yard space (i.e., shed, pool, patio, etc.) are excluded from the easement.

- Are penalties incurred if a person decides to develop land in Conservation Easement?

Yes. If the easement agreement is violated, the owner of the property must pay the Town of Guilderland a penalty, depending upon how long the Conservation Easement has been in effect. This applies to County and School District taxes. Repayment of the abated taxes shall be equal to five times the taxes saved in the last year in which the land benefited from a Conservation Easement Agreement exemption, plus interest of 6% per year compounded annually for each year in which an exemption was granted, not exceeding five years.

- What happens after the Town Board approves a Conservation Easement Agreement?

The Conservation Easement agreement is to be executed by both the Town and landowner. The landowner will then file the Conservation Easement Agreement with the Albany County Clerk's office at his/her expense. Proof of filing with the Albany County Clerk's Office shall be provided to the Town Assessor.

- If a Conservation Easement is awarded, does the landowner need to file any forms with the Town Assessor?

Yes. After the landowner files the executed Conservation Easement Agreement with the Albany County Clerk's office, the landowner shall complete the [NYS RP-491-b](#) Application for Conservation Easement Agreement Exemption; Certain Towns and submit, to the Town Assessor prior to the March 1 taxable status date.