



PRESERVATION HOTLINE #5

South Carolina State Historic Preservation Office, South Carolina Department of Archives and History

scdah.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 our state's heritage.

What is a conservation easement? 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 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.

How do owners of historic properties benefit by donating conservation easements? An easement may reduce federal estate taxes and lower local property taxes. Those who make their easements in perpetuity and meet other criteria could take 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 for future generations to enjoy.

How do conservation easements benefit the public? South Carolina is blessed with a wealth of historic properties, which enhance the quality of life and encourage tourism — one of the state's major industries. While the preservation of historic properties benefits all, public agencies cannot afford to buy and maintain every historic property that merits preservation. Conservation easements can fill that gap and save our heritage by helping owners maintain significant historic properties.

How do owners donate easements on historic properties? Owners find an organization that will hold an easement, 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.

What organizations in South Carolina accept easements for historic properties? Some local historic preservation organizations accept easements for properties in their areas. Preservation South Carolina, a statewide nonprofit preservation organization, may 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. The South Carolina Heritage Trust of the Department of Natural Resources can accept easements for significant archaeological sites.

What is the legal basis for conservation easements? The Conservation Easement Act of 1991 (SC Code of Laws 27-8-10 – 27-8-80, 1976, as amended) provides a 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.

Where can I get more information about conservation easements?

Visit the State Historic Preservation Office website at <https://scdah.sc.gov/historic-preservation/programs/tax-incentives/easements> for links to information about donating easements.

National Trust for Historic Places <https://forum.savingplaces.org/learn/fundamentals/preservation-law/easements>

National Park Service <https://www.nps.gov/tps/tax-incentives/taxdocs/easements-historic-properties.pdf>

South Carolina organizations that accept easements

Each organization has its own guidelines for accepting easements. Since this is not a complete list, you might also want to contact your local government, historical society, or preservation organization to identify other organizations that may hold easements in your region.

Local or Regional Organizations

Historic Aiken Foundation
PO Box 959
Aiken, SC 29802
preserveaiken@gmail.com

Historic Columbia
1601 Richland Street
Columbia, SC 29201
(803) 252-7742

Historic Beaufort Foundation
PO Box 11
Beaufort, SC 29901
(843) 379-3331

Preservation Society of Charleston
PO Box 521
Charleston, SC 29402
(843) 722-4630

Historic Charleston Foundation
40 East Bay Street
Charleston, SC 29401
(843) 723-1623

Statewide Organizations

Heritage Trust
SC Department of Natural Resources
1000 Assembly Street
Columbia, SC 29201
(803) 734-3893

SC Battleground Preservation Trust
PO Box 80668
Charleston, SC 29416-0668
(843) 743-8281

Preservation South Carolina
PO Box 506
Prosperity, SC 29127-0506
(803) 422-7803

Local Land Trusts

Some of South Carolina's local land trusts have accepted easements that protect historic properties. Visit the website of the Land Trust Alliance at <https://www.landtrustalliance.org/> for more information about land trusts in South Carolina.

Aiken Land Conservancy

PO Box 3096
Aiken, SC 29802
(855) 252-5263

Beaufort County Open Land Trust

PO Box 75
Beaufort, SC 29901
(843) 521-2175

Congaree Land Trust

PO Box 5232
Columbia, SC 29250
(803) 988-0000

East Cooper Land Trust

PO Box 2495
Mount Pleasant, SC 29465
(843) 224-1849

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

136 E. Railroad Avenue
Moncks Corner, SC 29461
(843) 899-5228

Lowcountry Open Land Trust

635 Rutledge Avenue, Ste 107
Charleston, SC 29403
(843) 577-6510

Nation Ford Land Trust

PO Box 1273
Fort Mill, SC 29716
(803) 547-8140

Naturaland Trust

148 River Street, #110
Greenville SC 29601
(864) 387-6079

Pee Dee Land Trust

PO Box 2134
Florence, SC 29503
(843) 667-3229

Spartanburg Area Conservancy

100 E. Main Street, Ste 7
Spartanburg, SC 29306
(864) 948-0000

Upper Savannah Land Trust

430 Helix Road
Greenwood, SC 29646
(864) 941-8078

Upstate Forever

507 Pettigru Street
Greenville, SC 29601
(864) 250-0500

Questions? SC Department of Archives & History / 8301 Parklane Road / Columbia, SC 29223 / 803-896-6168

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