

# SCSL Digital Collections

## Preservation hotline #5

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# PRESERVATION HOTLINE #5

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

[scdah.sc.gov](http://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](mailto: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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