



Conservation Easement Worksheet

Parcel #: Acreage:

Recorded Book: Recorded Page:

Grantor (Owner):

Grantee (Conservancy):

The Grantor (owner) and the Grantee should be found on the first page of the Easement and Declaration.

Number of Acres (Cover Letter of Conservancy or Agency Certification) **Scheduled Relinquished Rights**

Rights	Adjustments %	Percent Good
Right to Build	15%	
Right to Harvest Timber	10%	
Right to Recreational Use	10%	
Right to Farm	10%	
Right to Sell	20%	
Right to Divide/Subdivide	15%	
Residual Value		20%
Totals	80% Max. Adj.	

Note: Percent Good is a cumulative multiplicative number. The Total Adjustment is the percentage reduction of the value applicable to the acreage within the easement. The Total Percent Good is the percentage remaining of the value applicable to the acreage within the easement.

Conservation Easement Adjustments can be made as a separate land line entry 7721 code and a note as to the % adjustment for conservation easement in the first available OTHER adjustment line. This will read "CONS EASEMENT" on the highest and best use column on the appraisal card. The "other adjustments and notes section" can be used to detail the percentage of adjustment used for the easement and the acreage can be entered on the card in this line.

<input type="text"/>	<input type="text"/>
Appraiser	Date
<input type="text"/>	<input type="text"/>
Appraiser	Date
<input type="text"/>	<input type="text"/>
Supervisor / Manager	Date

Conservation Easements

A conservation easement is a voluntary restriction of real property rights in favor of a tax-exempt conservancy organization for the purpose of preserving land from development and for future benefit as scenic areas, wildlife habitat, and open space for a sustainable natural environment.

Due to the uniqueness of both land and property ownership, it is necessary to tailor a conservation easement equally as unique. Each conservation easement must be reviewed and analyzed to determine the relinquished rights as well as the allowable exceptions in order to equitably reflect the value for the property.

The Iredell County Tax Office, with the support of the North Carolina Department of Revenue - Ad Valorem Tax Division, has decided to consider the issue of conservation easements on an individual case basis working through the appraisal process, notifying the property owner of the results of the assessment and allowing an adequate period of time for both discussion and appeal of the valuation.

All pertinent data that might be shared by either the conservation easement grantor or grantee will be considered by the Iredell County Tax Office in the appraisal of any property encumbered by a conservation easement.