

**THINGS YOU SHOULD KNOW BEFORE YOU SELL AN AGRICULTURAL
CONSERVATION EASEMENT IN DAUPHIN COUNTY. . . .**

- Agricultural Conservation Easements purchased through this program are perpetual; that is, they last forever.
- Proceeds from the Sale of an Easement are taxable. Payments may be taken over up to five years. You are urged to contact a tax expert for advice.
- The Dauphin County Board has set a maximum payment cap of \$1,500.00 per acre. For easements valued in excess of this cap, the excess may qualify as a tax deduction. You are urged to contact a tax expert for advice.
- This program does not affect property taxes.
- After an easement is sold, the applicant still owns the farm and may sell it or pass it on to an heir. If you sell, or in any way convey, any interest in the land after an easement is purchased, you must notify the County Board within 30 days. It is strongly recommended that you contact the County Program Administrator well in advance of any such sale or conveyance to allow for review of the deed conveying the interest in the land.
- New deeds to eased farms that are sold must recite the easement deed restrictions verbatim.
- Landowners are responsible for ensuring that all agricultural activities on the land are done in compliance with an approved conservation plan. This applies if you farm your own land or rent it to another farmer.
- An annual inspection of the farm is required to determine compliance with the terms of the easement. This includes following the conservation plan.
- The policy of the County Board is to not publish names of program participants. However, all information associated with the easement purchase is a matter of public record.
- It is required that your adjoining landowners be notified prior to approval. Adjoining landowners are afforded the opportunity to comment on the sale for a limited set of reasons.
- There are restrictions on the number and type of new structures that may be built as well as on subdivision of the eased land. One additional residential structure and agricultural buildings are permitted.
- Mortgage holders and lien holders must agree to the sale of the easement. If your farm is selected for an easement purchase, it is recommended that you contact your lender in advance of beginning the easement purchase process.
- Refundable deposits are required for title search, appraisals, title search and surveys. If the easement sale is finalized, the deposits are returned to the applicant. If the easement sale is not finalized, the deposits are forfeited.
- It is possible to donate an easement to the program. If an easement is donated, the landowner does not receive payment but the donated value may be tax deductible. Contact your county program administrator for more information.
- The easement purchase process generally takes about eight months from the time you are notified that your application has been selected to the time of settlement.

FOR MORE INFORMATION CONTACT:

**DAUPHIN COUNTY CONSERVATION DISTRICT
1451 PETERS MOUNTAIN ROAD
DAUPHIN PA 17018
(717) 921-8100**