



P.O. Box 251
Wernersville, PA 19565
610-927-4753

Landowner Responsibilities
in Accepting an Offer for the Agricultural Conservation Easement Program

The purchase of an agricultural conservation easement is a complicated legal transaction. Landowners may want to involve their attorney. The attorney may want to review all legal documents prior to the landowner signing the documents. The legal documents include:

- a. The Offer;
- b. The Agreement of Sale; and
- c. The Deed of Easement.

Landowners may want to consult with an accountant to determine how to receive the proceeds. Landowners may be eligible for a charitable tax deduction if an appraisal demonstrates that the appraised easement value per acre is higher than the easement price paid per acre. The appraisal cannot be older than 60 days prior to settlement and an IRS Form 8283 must be completed in compliance with IRS regulations. The appraisal presented at the offer meeting cannot be used to substantiate the easement value and therefore, an updated appraisal must be acquired at the expense of the landowner.

The landowner must be able to convey the easement with clear title. Any liens must be either satisfied at or prior to settlement or the liens must be subordinated. It is the landowner's responsibility to contact the lender, discuss the options, and contact our office to inform us how any outstanding liens will be handled.

Please contact the Adopt An Acre Inc. office if you have any questions regarding this information at 610-927-4753.