

## Procedure for Purchasing or Donating Easements

- Owners of qualified land may offer to sell or donate a conservation easement by completing an application from the Morgan County Farm Protection Board.
- MCFPB reviews each application and selects qualifying applicants to continue with the process.
- The offer is evaluated under the local ranking system.
- A certified agricultural appraiser will appraise property, if required.
- The maximum easement value is calculated as the difference between fair market value and the agricultural land value, and is determined by the MCFPB.
- The landowner may select payment to an escrow account for a maximum of five years to allow for an opt-out provision at the end of the five-year term.
- Consultation with a qualified financial planner is highly encouraged.