

Glossary Of Environmental & Conservation Terms

These are general terms that can be used to describe various aspects of the environment or conservation. However, this glossary focuses on how these terms may be used in the context of land trusts, conservation easements, and other forms of private land protection.

LAND TRUSTS

Land trusts are private, non-governmental, non-profit organizations that work to protect and enhance land and natural resources, including working lands. They do this through conservation and stewardship projects, and also through outreach and education of private landowners. There are many land trusts that work throughout Wisconsin. Some serve multiple counties, while others focus on a particular watershed or habitat type. [Find a land trust near you.](#)

CONSERVATION

Conservation is the practice of protecting and preserving land and natural resources for current and future use. This concept includes long-term planning, as well as conservation activities like acquiring land and establishing legal protections. Examples of conservation activities include purchasing land, negotiating the terms of conservation easements, identifying and safeguarding critical habitat for endangered or threatened species, securing legal protections on land surrounding surface water, and strategic planning for and creation of permanently protected wildlife corridors or recreational trails.

BIODIVERSITY

Biodiversity is the measure of the variety of life across a given area. This measure can be used to compare different areas or environments. For example, an acre of a desert likely has less biodiversity than an acre of tropical rainforest. A wetland will likely have more biodiversity than a cornfield. Biodiversity can be used as an indicator or reason for making land protection decisions on a property.

WATERSHED

A watershed is a natural boundary that describes the area where water drains from the landscape to a particular watercourse or body of water, like a river or lake. The limits of a watershed are determined by the highest elevations surrounding the watercourse or body of water. A “watershed approach” to conservation is one that focuses conservation resources within a particular watershed, and may disregard the geopolitical boundaries of towns, counties, states, or even countries. Examples of Wisconsin watersheds can be [found here](#). Land trusts often work at the landscape level to protect and improve natural systems that influence one another but reside in different political jurisdictions.

ECOSYSTEM

An ecosystem is all living and non-living elements interacting within a given area. For example, animals, plants, water, and soil all interact with one another and depend on each other for survival within a given ecosystem. These interactions are unique to each ecosystem and are different within a wetland, prairie, or forest ecosystem. A land trust may be interested in protecting a property because of the type of ecosystem that resides within its boundaries. [Explore the map](#) to see the common and endangered ecosystems near you.



ECOSYSTEM SERVICES

Ecosystem services are the benefits that ecosystems provide human beings. These benefits range from the timber sales from a forest, to climate-change mitigation, to the joy and health benefits someone receives when hiking in a natural area. Ecosystem services is another measure that can be used to help understand and evaluate natural resources for land protection. For a more detailed definition and report, click [here](#). To find the research Gathering Waters has done with the Knowles-Nelson Stewardship Program on ecosystem services in Wisconsin, visit knowlesnelson.org.

STEWARDSHIP

Stewardship refers to activities that aid in the ongoing care, management and responsible use of resources and land. This can refer to actively managing land via removal of invasive species, prescribed burns, or regular maintenance of facilities, or it can describe other volunteer activities like fundraising, planning events, and participating in citizen science work.

ACCREDITATION

Land trusts can undergo an accreditation process that demonstrates they adhere to nationally agreed upon standards and practices. Accreditation is a distinction a land trust may earn from the Land Trust Accreditation Commission, a national and highly credible organization. For more information about these specific standards and practices, click [here](#).



BEST MANAGEMENT PRACTICES

Best management practices (BMPs) refer to recommended techniques or methods that are proven or generally accepted to be the most effective and practical means of achieving conservation and stewardship outcomes while minimizing environmental impacts while using the land or other natural resources. For example, cover crops, no-till farming, and riparian buffer strips are BMPs implemented to address erosion issues, maintain soil health, and achieve water quality improvements during agricultural activities. Land trusts consider BMPs when aiming to protect land on multiple-use properties.

GREEN INFRASTRUCTURE

Green infrastructure describes infrastructure projects that serve multiple purposes to benefit both human and natural communities. These projects occur in rural and urban landscapes to help our society function while enabling plants and animals to thrive as well. An example of a green infrastructure project is to make improvements that reduce sewage exposure during flood events.

CONSERVATION EASEMENT

A conservation easement is a voluntary legal agreement between a landowner and a government or non-governmental organization, like a land trust, that permanently protects conservation values. The landowner retains ownership of the property but adheres to specific terms, like no subdividing or no development on certain parts of the property to protect habitat. These agreed-upon restrictions generally remain with the property forever, regardless of whether the owner sells or gifts the property. Conservation easements are defined by Wisconsin statute as well as the Internal Revenue Service. Conservation easements meeting certain legal [requirements](#) might qualify for certain tax benefits. More information can be found [here](#).

CONSERVATION EASEMENT HOLDER

A conservation easement holder is the organization named by the conservation easement as being responsible for enforcing the conservation easement. Local land trusts are conservation easement holders.

Other examples of easement holders are government agencies (state/federal agency, county government, etc.) or national conservation organizations (The Nature Conservancy, Ducks Unlimited, etc.). The conservation easement holder is responsible for ensuring that the landowner is upholding the agreed-upon terms in the conservation easement.

TERM EASEMENT

A term easement is like a conservation easement, but after a certain amount of time, the easement and agreed-upon practices end. Term easements do not always provide lasting conservation. Examples of term easements can be found in the USDA Farm Bill programs like the [Conservation Reserve Program](#) or [Wisconsin's Managed Forest Law Program](#). In both cases, landowners agree to management practices for a certain amount of time. Once the term is completed, the landowner does not have to adhere to said practices.

FEE SIMPLE AGREEMENT

A fee simple agreement refers to a legal document that transfers ownership of real property from one party to another. These agreements outline the terms and conditions of the transfer. Through fee simple agreements, a land trust can acquire complete ownership over a piece of land. This can occur through charitable donations or by purchasing a property. The main difference between a fee simple agreement and a conservation easement is whether the property owner retains ownership. In fee simple agreements, the ownership completely transfers to the land trust. In a conservation easement, the property owner retains ownership.

EASEMENT VALUE

Easement value is the difference in the market value of the property before and after an easement has been placed on the property. For instance, if the property was worth \$10,000 before and \$6,000 after the easement was established, the easement value would be \$4,000. This value is frequently used for tax purposes, but may also be used in the context of grants or other philanthropic funding sources. Learn how easement values are calculated [here](#).

DEVELOPMENT RIGHTS

Development rights are the rights of a landowner to develop or manage a property how they see fit, as long as they adhere to local land use regulations. Development rights can be negotiated, altered, or removed with a conservation easement. Once a conservation easement is established on a property, it can limit the development rights of current or future landowners to build or manage the property. For instance, if a conservation easement states that the landowner may build only one shed on the property, then they have extinguished their development rights to build more than one shed.

CAPITAL GAINS TAX

Capital gain is when a person purchases property that increases in value over time. If a person sells this property that has increased in value, they are subject to [capital gains tax](#). Capital gains tax is based on the selling price of a property minus the cost of the land originally. Properties with conservation easements are permanently attached to the property and may be subject to capital gains tax. When a landowner sells the property, the new landowner must adhere to the terms of the conservation easement and the seller might be subject to capital gains tax. In short, conservation easements may be subject to capital gains tax like any other real estate transaction.

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