



# Historic Preservation Easements

Customized protection for your historic property





Rhode Island cities and towns are filled with wonderful historic properties that evoke the character of our beautiful state. Buildings of historic and architectural importance, stone walls, open fields, and garden landscapes are all tangible reminders of our past that distinguish Rhode Island from other places.

If you own a special place and value its historical, scenic or ecological features, you may question what will happen when your property changes ownership. Will it be developed? Will the historic features be demolished or mistreated? Will its special character be respected? A preservation easement is a tool you might consider to protect your land and building.

### **What is a preservation easement?**

A preservation easement is a voluntary legal agreement that ensures that the historic architectural and landscape qualities of a property will not be destroyed. An owner grants the responsibility to protect the historic property to Preserve Rhode Island (PRI), but does not transfer ownership.

Preservation easements protect historic properties — similar to how conservation easements protect open space, natural resources, and agricultural land. Since many historic properties are located in important natural settings, conservation and historic preservation easements can be combined to protect all the historic and natural features of your property.

Features you may want to protect include the design and architectural details of buildings, structures such as stone walls, bridges, or paths, and landscapes such as gardens, forests, and open space.

### **Why should you consider an easement?**

Establishing an easement is a wonderful way to protect your historic property. For owners who want to ensure that their properties will not be demolished or inappropriately altered in the future, an easement is the only legally enforceable method. While owners may believe a deed covenant is sufficient, covenants eventually expire and do not provide permanent protection.

Easements offer many benefits. They provide:

- Peace of mind knowing your property will remain intact
- Access to professional historic building and design expertise
- Help in estate planning
- Potential reduction in property tax
- Potential to qualify for federal income tax deduction

### **How do easements work?**

The set of restrictions in an easement is individually tailored to your specific property. When the terms are agreed to, the easement is recorded in the land records so that all future owners learn about the restrictions. Once recorded, easements are legally enforceable documents that require adherence to their terms.

Easements prohibit demolition and inappropriate alterations while reserving the owner's right to use and maintain the property. Easements outline ways that new construction can be introduced, including provisions that specify siting, size, massing, design, and materials.

PRI prefers to hold easements that are limited to the exterior of a building and its setting; however, we can extend easements to interior elements if the owner desires.

### **What does an easement require you to do?**

Easements require owners to:

- Understand and follow the terms of the easement
- Maintain the property according to easement guidelines
- Plan for annual visits with PRI
- Consult with or acquire approval from PRI when proposing changes to the property

### **Will your easement qualify for any tax incentives?**

Federal law provides for a charitable income tax deduction for an easement on properties that are listed in the National Register of Historic Places. The amount of the deduction is determined by your own tax circumstances and an independent appraisal that compares the property value before the easement is in place to the property value after the easement is recorded.

If you are interested in taking the charitable tax deduction for an easement, PRI can help guide you through this process. PRI also recommends that owners seek independent tax counsel to consider their individual circumstances.



Photographs by Richard Prull and Preserve Rhode Island

## What are PRI's responsibilities?

PRI takes on the responsibility of enforcing the terms of the easement forever. PRI maintains a stewardship fund to ensure its ability to fulfill this role, including:

- Documenting baseline features and conditions
- Conducting annual site visits, updating conditions assessment, and providing written recommendations
- Reviewing proposed changes and providing advice
- Monitoring for violations and enforcing easement terms

## Why choose PRI to oversee your easement?

As the statewide advocate for Rhode Island's historic places, PRI has training and expertise in historic preservation standards and extensive experience with preservation projects. We are also owners of historic properties and assist other owners in being great stewards.

## What is the process?

The whole process starts with a conversation and site visit with PRI staff to discuss your interests and concerns about protecting your property. If you would like to pursue an easement with PRI, take the following steps:

1. Consult and evaluate
2. Apply to the program
3. Negotiate terms
4. Review and approve
5. Record easement



Learn more about our program at [www.preserveri.org/easements](http://www.preserveri.org/easements)

### Contact Us

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*Images in this publication are intended to illustrate the historic character of Rhode Island and do not indicate participation in an easement program.*

