



**OREGON
AGRICULTURAL
TRUST**

SAFEGUARDING OREGON'S AG LAND

Our Mission

We partner with farmers and ranchers to protect agricultural lands for the benefit of Oregon's economy, communities, and landscapes.

What We Do

AG LAND PROTECTION

Our primary tool is a working land easement — a voluntary agreement where the landowner sells or donates their development rights to keep their land available for agriculture forever.

TECHNICAL ASSISTANCE

In addition to holding working land easements, OAT helps other organizations do the same by providing education and assistance.

EDUCATION

We educate farmers and ranchers, attorneys and appraisers, the general public, and decision-makers about farmland loss, easements, and succession.

ADVOCACY

We advocate alongside state and national partners for funding to protect agricultural land.

Where We Work

1

North Coast

Clatsop, Columbia, Tillamook, Lincoln

2

Mid-Columbia

Hood River, Wasco, Sherman

3

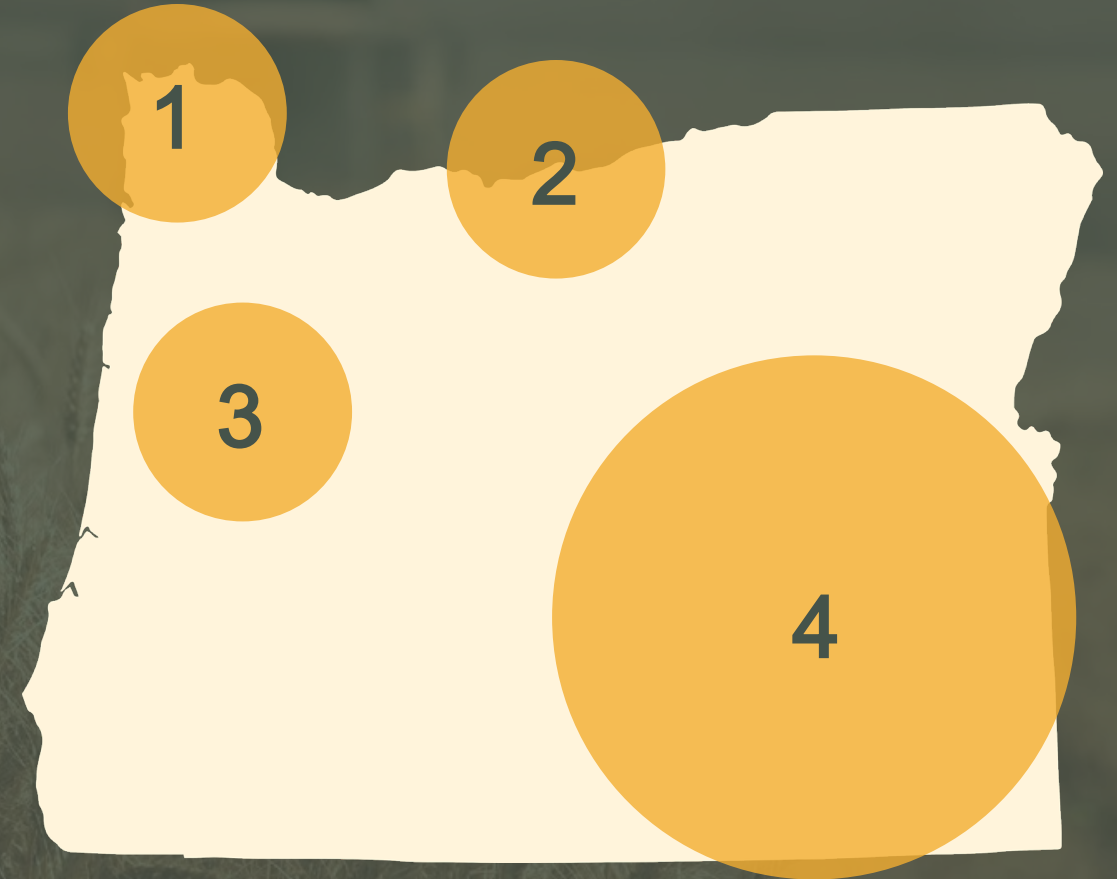
Mid/South Willamette

Clackamas, Marion, Polk, Linn, Benton, Lane

4

Southeast Oregon

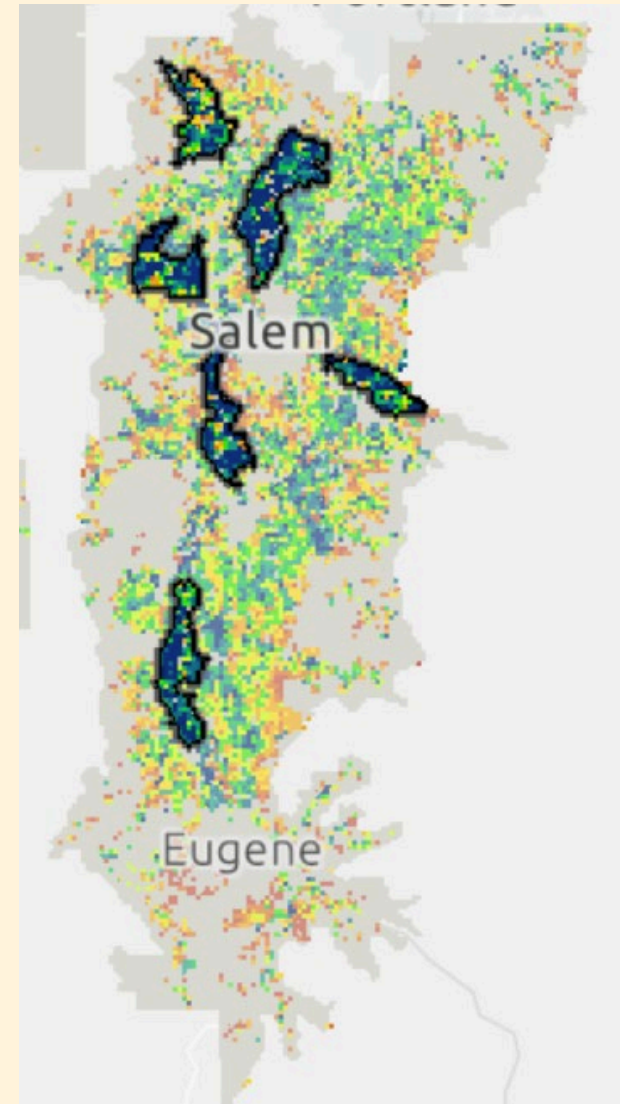
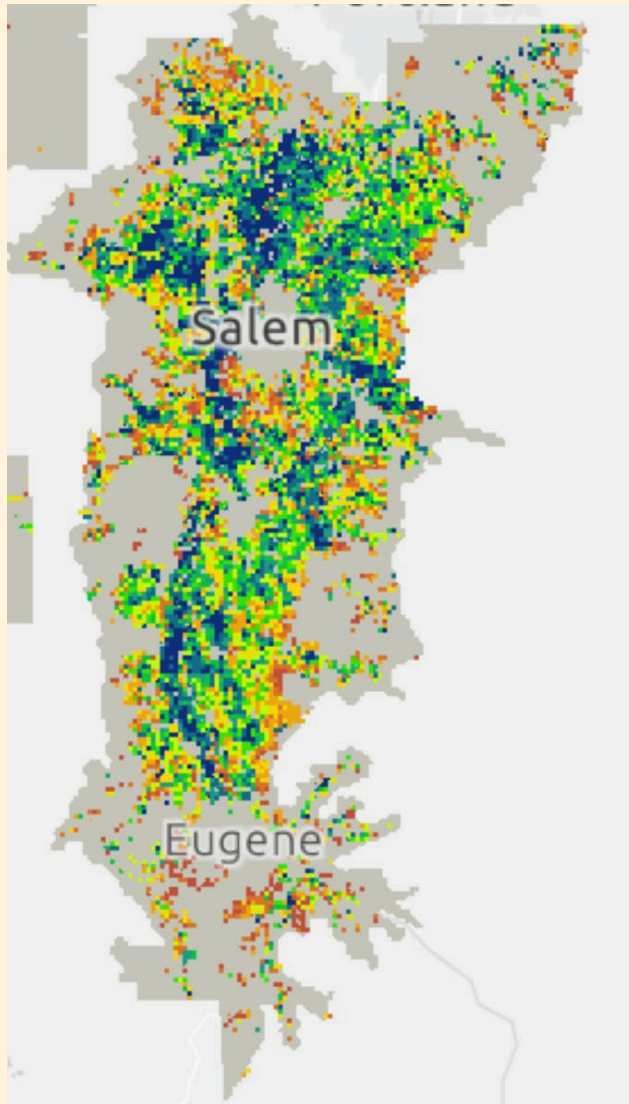
Malheur, Harney, Lake



WILLAMETTE VALLEY INVESTMENT ZONES



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The Challenge

THE CHALLENGE



25%

Oregon land in
farms & ranches



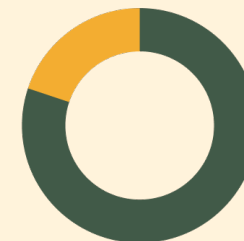
64%

will change hands
in 20 years



60

average age of
farmers & ranchers



81%

of farmers & ranchers
have no succession plan

No Succession Plan May Cause Fragmentation or Consolidation



Parcels sold to
pay fees & taxes



Converted to
non-farm uses



Harder for
beginning farmers

Beginning Farmers/Ranchers Face Challenges Accessing Land



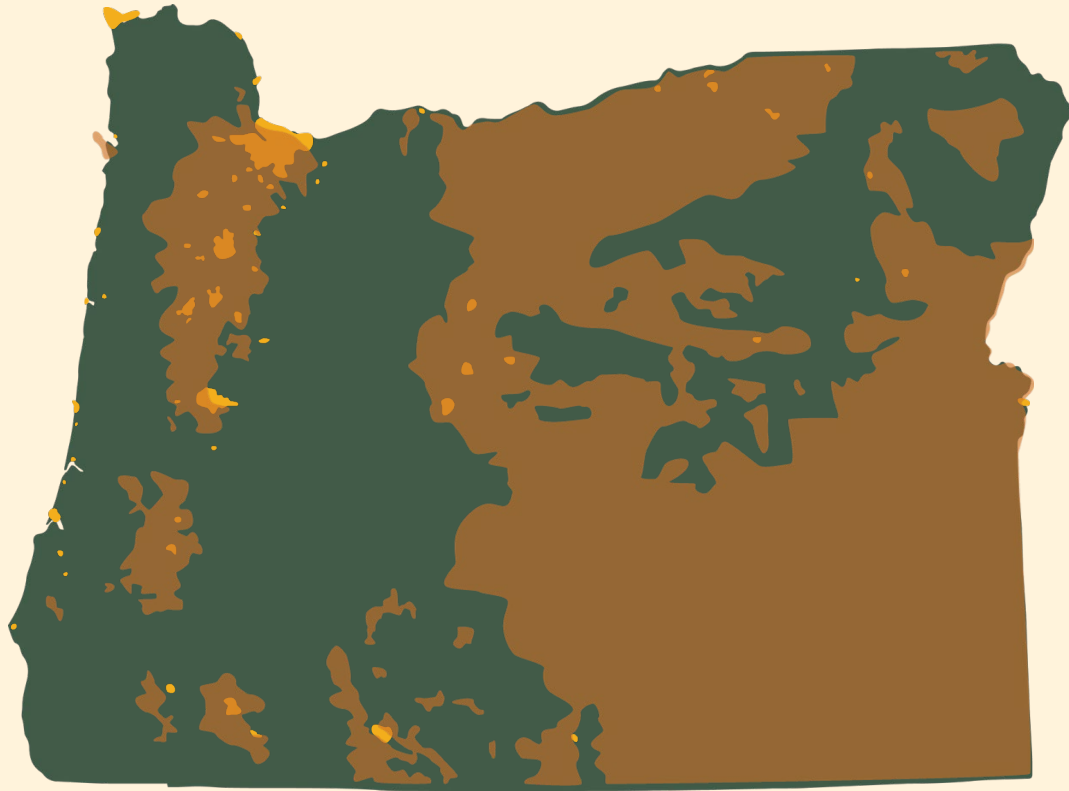
Competition from
Amenity & Investment
Buyers



Increasing
Land Prices



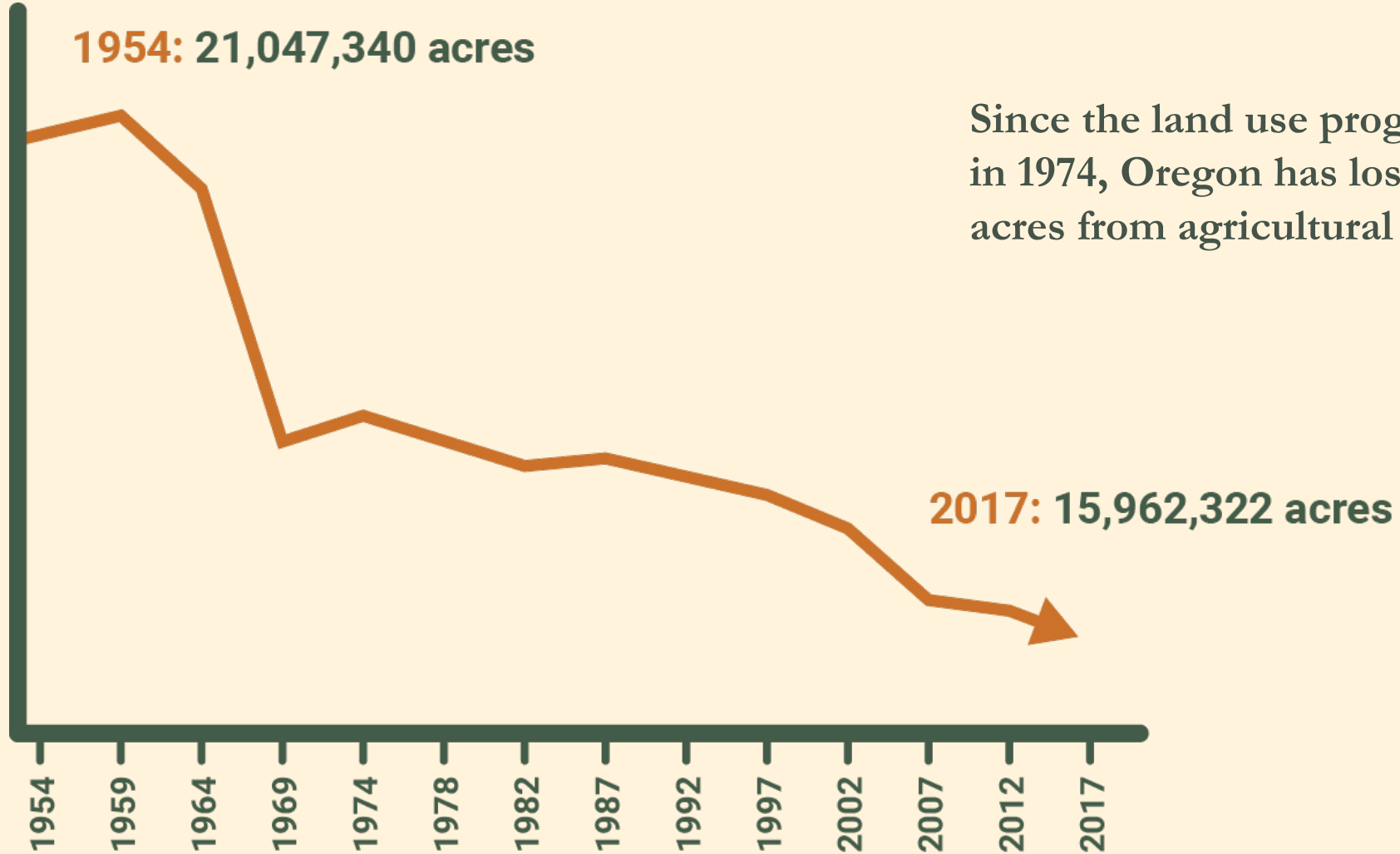
Difficulty Cash
Flowing a Mortgage



- URBAN GROWTH BOUNDARIES
- EXCLUSIVE FARM USE

- 1973: established by Senate Bill 100
- 19 Goals: Goal 3 is agriculture and Goal 4 is forestry
- Farm tax deferral makes property taxes affordable

Oregon Ag Land Loss 1954–2017





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EASEMENTS 101

What is a Conservation Easement?

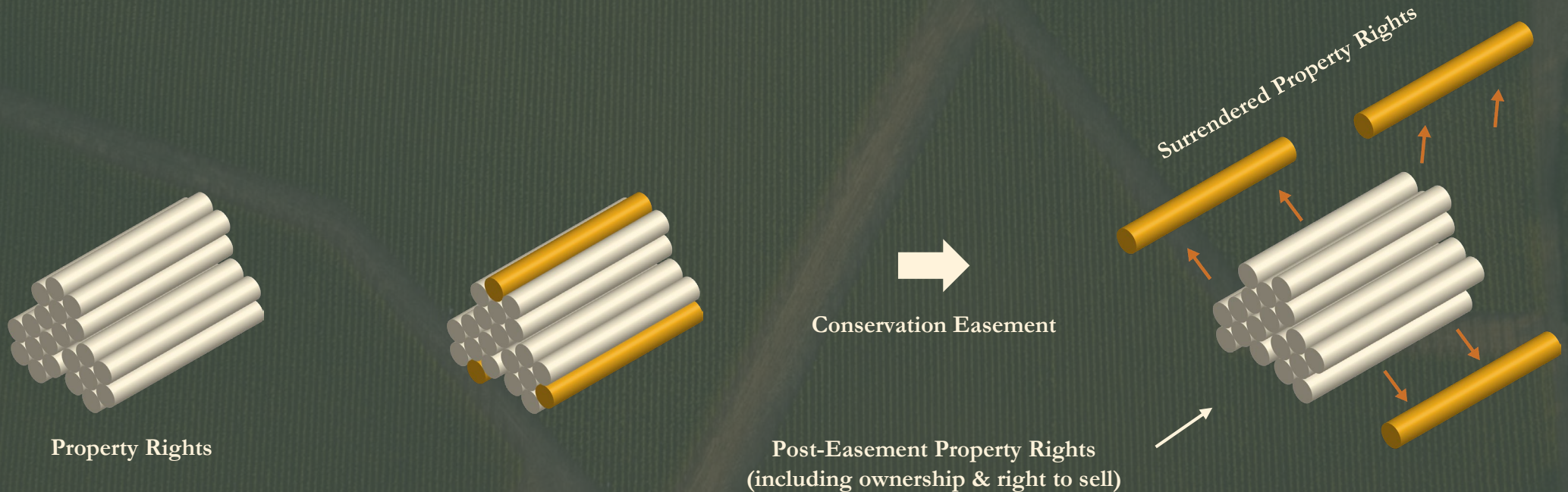
- A voluntary real estate contract
- Between a landowner and land trust or government agency
- Permanently limits use of the land
- To protect specific conservation values, including agriculture.

Disclaimer: This information is for education purposes only. It may not apply directly to your circumstances. For all conservation easement projects, OAT strongly recommends that landowners secure your own legal advice. We are not able to provide you with legal advice.

How Does a Conservation Easement Work?

Land ownership comes with many property rights

In a conservation easement, a landowner voluntarily sells or donates certain rights.



Appraisal Valuation “Before & After” Analysis

— Both for purchases and donations

\$1,000,000	value of property as is
- \$700,000	value of property encumbered by easement
<hr/>	
\$300,000	value of conservation easement



Selling Easements Instead of Parcels

Selling Parcels of Land

Farmland



Land is divided
and sold over time



Divided land is more
likely to be developed



Selling a Working Land Easement

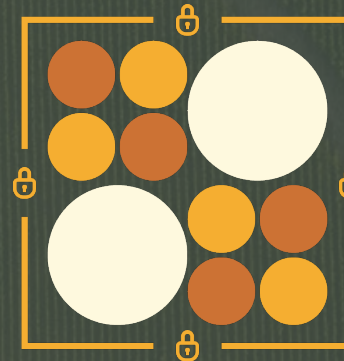
Farmland



Easement protects land
and offers financial benefit



Undeveloped land is
protected for farming



Income Tax Benefits

Deduction can be spread over **16 years**

Farmers and Ranchers

Can deduct **100%** of their taxable income each year until the deduction is fully used.

Non-Farmers/Ranchers

Can deduct **50%** of their taxable income each year until the deduction is fully used.

WHY PROTECT YOUR LAND?

- Keep in agriculture
 - Pass it to the next generation
 - Cash for succession or business
 - Tax Benefits – income & estate.
- NO change to property tax if in farm deferral

WAYS TO PARTNER

1. County - landowner referrals
2. OAT - protect county properties
3. OAT - consult on ag land prioritization
4. County – consider funding easements like WA & MT counties, or like SWCDs can
5. County – support/enforce land use

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**FOR AG.
FOREVER.**

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