

INSIGHTS INTO THE CONSERVATION EASEMENT APPRAISAL PROCESS

2026 Survey Report & Resource Roadmap

Prepared By



**UNIQUE PLACES
TO SAVE**

In Collaboration With



Community Fellowship

EXECUTIVE SUMMARY

The conservation easement (CE) appraisal process is a key component to the success of land conservation, yet the professionals tasked with this complex valuation face systemic operational hurdles.

As part of a Google Fellowship R&D initiative, Unique Places to Save engaged leading appraisers nationwide to map these friction points. The data reveals a clear industry consensus: systemic data deficiencies - specifically the lack of standardized comparable sales - and complex regulatory environments are bottlenecking the appraisal process.

In response to these findings, we are actively developing a '**Conservation Easement Appraisal Resource Guide**' to provide standardized resources to the appraisal community.

22%

cite the **lack of documentation from landowners** as a primary delay

59%

cite **IRS guidance summaries** as the most valuable asset in improving the CE appraisal process

83%

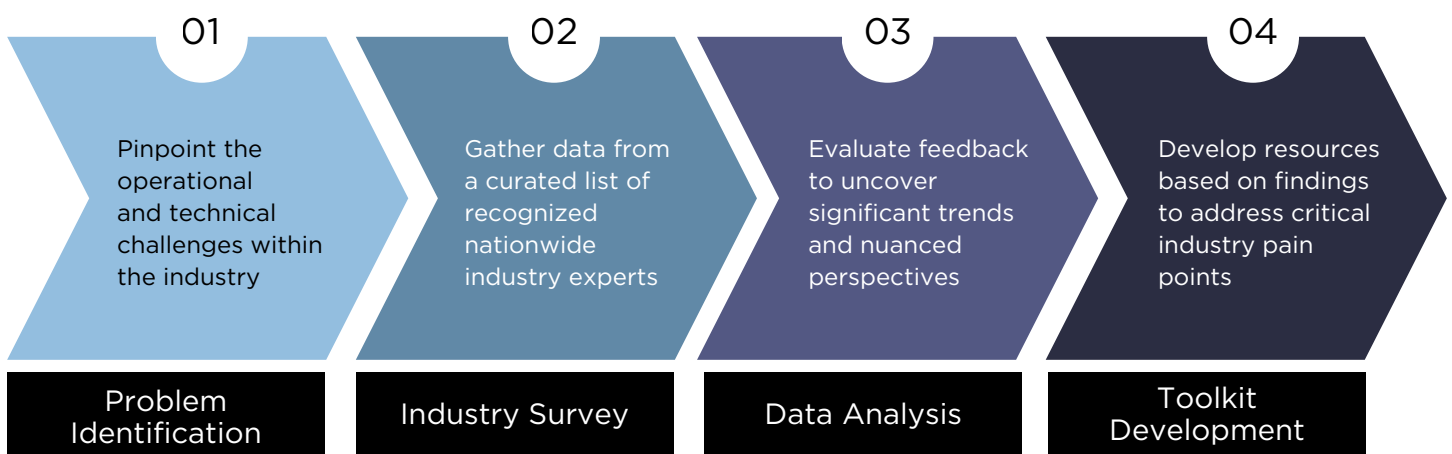
cite a **searchable national CE sales database** as the tool to make the biggest difference

INTRODUCTION & METHODOLOGY

This initiative was launched to move beyond anecdotal frustrations and systematically quantify the operational and technical challenges within the conservation easement appraisal ecosystem. We distributed a targeted survey to a curated list of **500 recognized experts** across the United States.

We received comprehensive **feedback from 46 specialized appraisers**. To ensure the highest quality of candid feedback, all responses were strictly anonymized and aggregated. This report explores both the quantitative trends and the nuanced qualitative perspectives shared by these professionals, forming the foundation of our upcoming resource development.

Our Research & Development Process



Unique Places to Save is a nonprofit organization and is not acting as an appraiser or provider of appraisal services. Any data, materials, guidance, mapping, reports, or other resources made available by Unique Places to Save are provided solely for general informational and educational purposes to assist appraisers in conducting their own independent work related to conservation easement appraisal assignments. Such materials do not constitute an appraisal, appraisal review, or opinion of value, and should not be relied upon as a substitute for the appraiser's independent verification, analysis, or professional judgment. The appraiser remains solely responsible for determining the appropriate scope of work and for all research, analyses, opinions, and conclusions contained in the appraisal.

EXPERT APPRAISERS

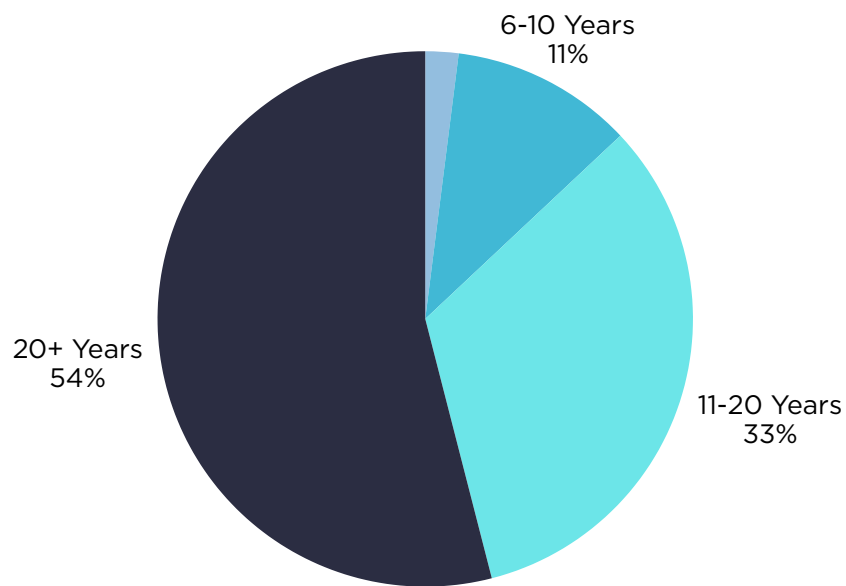
The insights contained in this report are not **theoretical**; they are drawn directly from the front lines of the appraisal industry.

Our 46 respondents represent **centuries of combined experience**, with deep specializations spanning

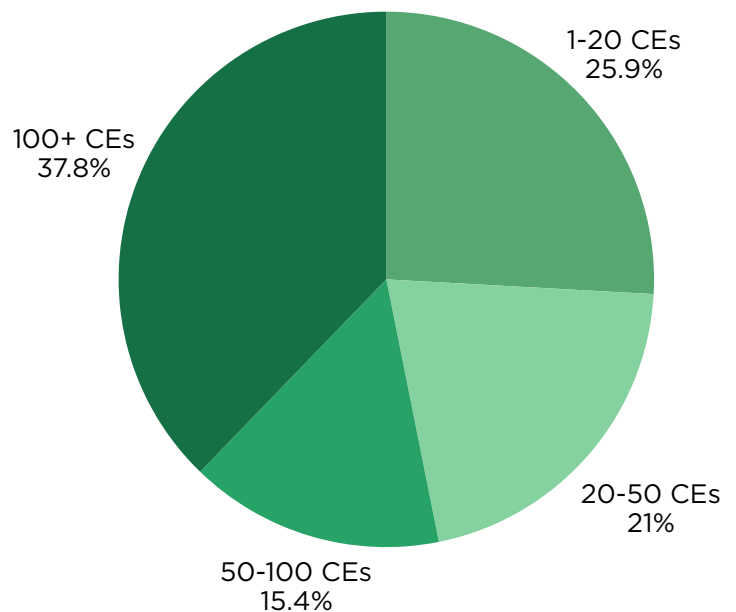
- commercial,
- agricultural, and
- public land sectors.

By capturing data from appraisers who have completed **thousands of complex conservation easement appraisals**, we helped ensure that the challenges identified are structural issues, rather than one-off or project specific problems.

Years Appraising CEs



Appraised CEs in Career



MAPPING THE BOTTLENECKS

When asked to rate the severity of various challenges encountered while completing CE appraisals, a distinct hierarchy of operational friction emerged. **Appraisers are consistently hindered more by systemic industry limitations than by client-specific errors.**

While ambiguity in the scope of work and delays in receiving landowner documentation remain persistent moderate challenges, they are outweighed by data scarcity and regulatory risk.

Primary Causes of Appraisal Friction

● Not A Challenge ● Minor Challenge ● Moderate Challenge ● Significant Challenge



THE DATA AVAILABILITY CRISIS

The most glaring vulnerability in the current CE appraisal process is data acquisition. An overwhelming majority of respondents pointed to the limited availability of reliable, comparable sales data as their primary obstacle.

- **41% of respondents** pointed to the lack of comparable sales or market data as causing the most significant delays in their work
- **83% of respondents** said a searchable national CE sales database would make the most immediate difference in their workflow

Because conservation easements are inherently unique and restrict future land use in highly specific ways, standard MLS databases are insufficient. Some appraisers are forced to spend disproportionate amounts of time manually sourcing, verifying, and adjusting scarce market data to perform defensible 'before and after' valuations.

“The single biggest frustration in appraising conservation easements is obtaining reliable, verifiable market data for truly comparable encumbered and unencumbered property sales.” - CE Appraiser, 10 yrs

“There are few reliable sources of data ... for direct comparison to a subject property or for paired comparison to determine credible adjustments within the valuation.” - Appraiser, 20+ yrs

“At a minimum, if we at least had a national database of all conservation easements and we could research which have sold, that would be progress as sometimes locating conservation easement sales is like finding a needle in a haystack.” - Appraiser of 100+ CEs

REGULATORY FRICTION & CLIENT EXPECTATIONS

Conservation easement appraisers are increasingly operating in a high-liability squeeze.

On one side is the escalating regulatory scrutiny of the IRS. Professionals explicitly highlighted the audit risks associated with signing Form 8283 and the intense burden of proof required to defend a 'highest and best use' analysis.

On the other side of this squeeze are the landowners. The data reveals a systemic disconnect: clients frequently underestimate the forensic level of documentation required for compliance, leading to critical delays.

Appraisers are often forced to absorb this friction, spending uncompensated hours educating clients and tracking down rudimentary records just to begin the valuation process.

What The Client Sees

Tax Deduction
Final Appraisal Report

“Audit risk from signing 8283. Property owners need to understand the time associated with this and compensate hourly for work required outside the scope of writing an appraisal report.”
- Land Appraiser, 9 yrs

The Appraiser's Reality

Highest & Best Use Defense
IRS Form 8283 Liability
Manual Deed Research
Client Education

Actionable Insight

Industry Need: Standardized 'Client Readiness Checklists' to shift the onus of documentation to the landowner before the appraisal even starts

VOICES FROM THE FIELD

The open-ended survey responses provided a vital window into the daily operational risks appraisers navigate. These anonymized perspectives highlight the friction between theory and practice.

“In valuing easements... the most difficult aspect of the process typically seems to be in getting an accurate understanding of what specifically the restrictions/limitations will be placed on the subject property... there are few reliable sources of data that can be utilized for direct comparison.”

— *Commercial & Land Appraiser of 20+ Years*

“Determining the rights given up or rights retained by a property owner can sometimes only be fully understood by reviewing the baseline documentation report ... which is not a public document and getting your hands on this document may not be easy in the confirmation of a sale process.”

— *Conservation Easement Appraiser of 6-10 Years*

“Land trusts not having the necessary documents (i.e. - surveys, Title, reasonably completed draft CE document, mineral assessments, etc). We all know what appraisers need to have to complete a CE appraisal, so let's have it before we engage an appraiser.”

— *Residential Land Appraiser of 50+ CEs*

WHAT THE INDUSTRY NEEDS

Having diagnosed the pain points, we asked the experts what tools would provide the most immediate relief.

The industry consensus is clear.

While a comprehensive national database of CE sales remains the ultimate long-term goal, there is an immediate demand for standardized operational tools.

Professionals indicated a strong need for tailored IRS guidance summaries, standardized landowner document request templates, and unified checklists to streamline the intake process and reduce time for the appraiser

Most Requested Needs from Survey



**National CE
Sales Database**



**Standardized
Landowner
Checklists**



**IRS Guidance
Summaries**

PATH FORWARD & NEXT STEPS

This report is just the beginning. Utilizing insights from the survey, we are developing the *CE Appraisal Resource Guide*. This resource will address friction points, starting with standardized checklists and client communication templates.

We are also forming a new Appraiser Advisory Panel to discuss direction and the guide. Thank you for your expertise. **We look forward to working together to improve the conservation easement appraisal process for everyone.**



What Is Happening Next

1



**Guide Development
& Panel Discussions**

2



**Guide Release &
Panel Summaries**

3



**Feedback & Review
for Future Tools**

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Questions about this report or want to get involved?

We would love to hear from you! Please reach out to Michael Scisco, our Conservation Expert, through phone or email.



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