Montana State Legislature

2009 Session

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Legislative Audit Division

State of Montana

Report to the Legislature

January 2007

Performance Audit

Conservation Easements

The Department of Administration
The Department of Revenue
The Montana Natural Heritage Program

This report contains findings and recommendations developed as a result of our performance audit of conservation easements in Montana. This audit was conducted in response to passage of Senate Joint Resolution 20 during the 2005 Legislative Session. Findings and recommendations are summarized as follows:

- **Conservation easements cover 1.5 million acres and have become a significant land use issue.**
- **Trends show Montana is a national leader in creation of conservation easements.**
- **Improvements in compilation and reporting of easement data are necessary.**
- **Conservation easements have not adversely affected property taxes, but the long-term fiscal impact is unclear.**
- **Over $100 million in public funding has been dedicated towards conservation easements in Montana.**
- **Public oversight of conservation easements should be improved to ensure the public trust is upheld.**

A statewide map of Montana Conservation easements is included as Appendix A of this report.

Direct comments/inquiries to:
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Members of the audit staff involved in this audit were Angus Maciver, Misty Wallace, and Mike Wingard.

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