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An easement is an agreement by an owner of real estate that restricts the use of the property. In the context of charitable giving, a property owner may donate a conservation easement to charity or the government that guarantees the preservation of the property in its natural state in perpetuity. The property must qualify as conservation property as defined in the tax code. Similarly, the owner of a historic building may donate an easement that guarantees the preservation of the building in its historic state.

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