

# BWSR RIM Easement Q&A:

## Conservation Easement Financial Worksheet (CEFW) & Assessor's Land Value

This resource is intended to answer common SWCD questions related to filling out the [Conservation Easement Financial Worksheet](#) (CEFW) for easement rates that are based on the taxable property value.

**Q1: Which Assessor's Land Value from the parcel report should I enter when filling out the CEFW?**

Assessor's Land Value	Assessor's Acres (nearest hundredth)	Per Acre Value	Per Acre Value (60%)	Easement Acres (nearest tenth)*	Easement Payment*
1			X 60% =	X	=

**A1:** At the time a RIM application is submitted, the assessor's land value entered on the CEFW should usually reflect the taxable value of the land for the current pay year in which the application is submitted.

However, given that land values are re-assessed every year, BWSR allows some flexibility for applications submitted towards the end of the calendar year. This is permitted because of the time lapse between BWSR receiving an easement application, confirming eligibility and finalizing the boundary, and encumbering the funds for the easement payment (which occurs right before the Agreement is signed.)

**Rule of Thumb:** If an application is being submitted in January-September, use the "pay year" or "tax year" value associated with the **current** calendar year.

*Example 1: Application submitted in July 2025 must use the 2025 "pay year" value from the parcel report, which is the same as the 2024 assessed value.*

However, if an application is being submitted in the last three months of the calendar year (October-December), BWSR will accept either the **current** or **next** calendar year's taxable value on the CEFW. The parcel report(s) showing the corresponding value(s) must be included with the application.

*Example 2: Applications submitted in October 2025 could use either the current 2025 pay year/2024 assessed value **OR** the new 2026 pay year/2025 assessed value the CEFW (whichever is higher).*

**Note:** If submitting the application at the end of the calendar year and using the next year's taxable values, the RIM Agreement cannot be signed until January of the next year, at the earliest.

Month of Submittal (2025)	Assessor's Land Value to enter on RIM Conservation Easement Financial Workbook (CEFW)
January	2025 "pay year" value / 2024 assessed value
February	
March	
April	
May	
June	
July	
August	
September	
October	2025 "pay year" value / 2024 assessed value OR 2026 "pay year" value / 2025 assessed value
November	
December	

**Q2: What if the online parcel reports from my County don't include the value I'm supposed to use?**

**A2:** If your county's parcel reports only show the upcoming year's estimated values, you may need to contact your County Assessor and obtain what they refer to as a "field card" or property record card to identify the correct assessed value. These reports can usually be obtained by the landowner in person or via email for no fee. Field cards can be difficult to interpret, so feel free to double check with BWSR staff prior to submitting the application if unsure which value to use on the CEFW.

**Q3: What if there is a discrepancy between the size of the "Assessor's Acres" listed on the parcel report vs the Easement boundary shapefile and/or measured size of the parcel in GIS?**

Assessor's Land Value	Assessor's Acres (nearest hundredth)	Per Acre Value		Per Acre Value (60%)	Easement Acres (nearest tenth)*	Easement Payment*
1			X 60% =		X	

**A3:** When filling out the CEFW, the Assessor's Acres must match the parcel size shown on the parcel report, even if the data may not appear accurate. It is not uncommon for there to be size discrepancies between the county parcel layer, the county parcel report, and the apparent parcel boundary location based on historic land use lines.

Additionally, the Easement Acres value entered on the CEFW for a given parcel must not be greater than the Assessor's Acres shown on that parcel report.

Parcel size accuracy can vary widely based on location and information available. These discrepancies may cause the measured size of the parcel in GIS and easement boundary shapefile to be different than the stated parcel size on the parcel report.

If there is a large discrepancy, the SWCD may reach out to BWSR acquisition staff to discuss the best way to handle each situation. BWSR staff may direct the SWCD to obtain a "field card" or property record card from the County Assessor's office to assess the situation further, and excess acreage may need to be shown as "donated" on the CEFW.

**Q4: What if the easement boundary shapefile measures larger than the parcel size stated on the parcel report?**

**A4:** The Easement Acre value entered on the CEFW for a given parcel must not be greater than the Assessor's Acres shown on that parcel report. If this occurs, contact BWSR staff for guidance on how to proceed. The overall easement size must match the actual GIS size of the proposed easement boundary shapefile, therefore in some situations the excess acreage may need to be shown as "donated" on the CEFW.

**Q5: The landowner received a property tax statement from the County with next year's anticipated value and tax amount. Can I use that value on the CEFW?**

**A5:** No. These property tax statements do not include the necessary information needed to determine the RIM payment rates, which are based on the Assessor's land values only. These tax statements typically do not include itemized values, but a lump sum, and are often only estimates that can be appealed by the landowner before becoming final for the next pay year. The taxable market value of the land for the next pay year can only be used once it becomes final and is reflected in the parcel report or property record card, AND the application is received by BWSR after September in any given calendar year.

**Q6: Can the payment rate be updated if the property value changes after the application is submitted?**

**A6:** No. Payment rates are now locked in at the time of application per the RIM Easement Payment Rate Determination Procedure dated May 15, 2025.