Q3 2026

LAND MARKET REPORT

Huff Creek Properties



huffcreekproperties.com | The Timber and Recreational Land Division of NAI Earle Furman



Q3 2026 SC RURAL LAND MARKET NEWS

In August of this year, the IRS created the Office of Conservation Easements to address the ongoing collateral damage to innocent landowners from the practice of targeting syndicated conservation easements. The agency issued a formal notice in 2016 designating syndicated easements as an abusive tax shelter being used to exploit billions in taxpayer dollars through fraudulent property assessments. Bipartisan legislation introduced in 2017 attempted to halt the practice of these corrupt deals through the Charitable Conservation Easement Program Integrity Act and it was passed by Congress in 2022. This law paved the way for an aggressive campaign by the IRS to expose any easements used as abusive syndicated tax shelters.

A major repercussion of this campaign is the inability of the agency to differentiate fraudulent activity from legal transactions and a history of treating nearly every partnership easement as presumptively abusive regardless of the merits. In May of this year the IRS reported over 1,100 actively disputed conservation easement cases. Prior to a newly adopted method by the Office of Conservation Easements aimed at a coordinated resolution approach, the settlement of these cases was subject to a standardized approach which lacked any guidelines distinguishing legitimate conservation easements from abusive syndicated ones and resulted in excessive litigation overwhelming the Tax Court.

Economist Steve Moore identified the underlying issue the IRS is facing and outlined the necessary framework needed to resolve past inefficiencies:

“Detailed reviews of these cases show valuations are often done behind a desk at the IRS by people who never visit the property in question, nor do they possess any knowledge or expertise in the field in which they are operating… The Office of Conservation Easements has the potential to look past the IRS’s faulty, deeply flawed, one-size-fits-all, foregone conclusions model and instead build a systematic process to evaluate property value based on objective and verifiable data on land values.”

The agency is now tasked with conducting case-by-case resolutions that protect innocent taxpayers in compliance with federal law.

(Shareholder Rusty Hamrick)

UPSTATE SC LAND STATISTICS Q3 2026

	Total Sales	Vacant Land Sales	Improved Land Sales
Total (min. 5 Acres)	605	374	231
5-20 Acres	413	233	180
20-100 Acres	174	127	47
100-500 Acres	25	20	5
500+ Acres	0	0	0

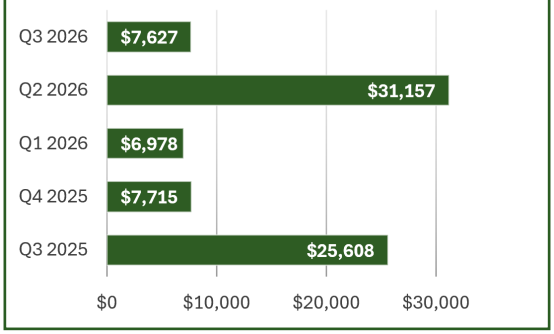
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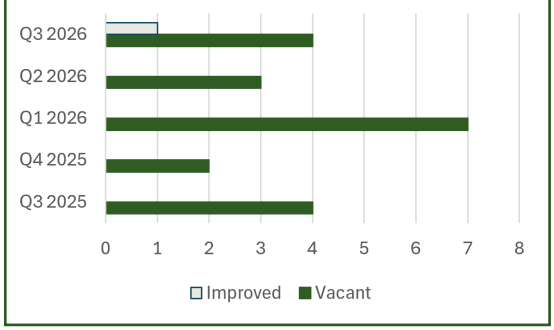
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HUFF CREEK TEAM STATISTICS Q3 2026

AVERAGE PRICE PER ACRE



IMPROVED/VACANT NUMBERS



8 Counties
REPRESENTED IN THE LAST 12 MONTHS

±2,234 Acres
SOLD IN THE LAST 12 MONTHS

CURRENT HUFF CREEK INVENTORY VOLUMES

32
PROPERTIES

$41.73M

±3,672
ACRES

FEATURED HUFF CREEK LISTINGS



LITTLE RIVER TRACT
Silverstreet, South Carolina



GROG CREEK TRACT
Mooresboro, North Carolina



DUTCHMAN CREEK FARM
Pauline, South Carolina

FEATURED HUFF CREEK CLOSINGS



CEDAR ROCK MOUNTAIN TRACT
Easley, South Carolina



TERRY SHOP ROAD ESTATE
Fountain Inn, South Carolina



PUCKETT TOWN ROAD
Bradley, South Carolina



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ABOUT HUFF CREEK PROPERTIES

Based in Greenville, South Carolina, Huff Creek Properties (HCP) is the land division of NAI Earle Furman, LLC. With over 35 years of combined land sales experience, the HCP team passionately serves buyers and sellers of recreational property, timber tracts, farms, hunting retreats, and luxury estates throughout South Carolina, North Carolina, and Georgia. They are dedicated to building enduring relationships with those who share their deep appreciation for the unique value and spirit of the land.

$305M
IN SALES SINCE 2010

36,000+
ACRES SOLD SINCE 2010

35 Years
EXPERIENCE IN LAND SALES

Tri-State
FOCUS AREA IN SC/NC/GA

MEET THE HUFF CREEK TEAM



RUSTY HAMRICK
Shareholder



DALLAS WRIGHT
Associate



ALEC MONCINI
Associate



JOHN ETHERIDGE
Associate



GABE BLEVINS
Associate



HARRISON MORGAN
Associate

STAY CONNECTED

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