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As Long As The Grass Grows And Water Flows

Preserving your **land** for future generations

By Jonathan Reed

Land trusts can help farmers keep their land in the family and protect these important pieces of family and community heritage. Mont Clair Farm, the 6th oldest family farm in Indiana, is a working farm protected by a conservation easement.

Photo courtesy of the Ewing family

There's hardly a landowner who hasn't had *that* moment when everything comes together just so—the light, trees, grass, breezes, the kids, and maybe some birds or wildlife in your view—and you find yourself thinking, "If only it could stay like this forever."

It turns out that more and more people are looking to legal mechanisms like donations, easements, and land trusts to preserve property for private use, public use, or for much-needed wildlife habitat—and it's catching on.

The Land Trust Alliance, a national conservation organization, reported in 2010 that there were nearly 1800 separate land trust organizations preserving an astonishing 47 million acres in the U.S. Surprisingly, it's not all wild rangeland of the American West—for 2013, Pennsylvania's Agricultural Land Preservation Board reported it safeguarded 2359 acres on 26 farms in 13 counties, and that's just one group in one state.

And it's not always in the country. To protect against development, something as mundane as the open ground for a local community garden may be part of a land trust's conservation easement.

SAVING BEYOND YOUR LIFE

Love of the land is usually the motivating factor in preservation, says Joe McGovern, president of the Iowa Natural Heritage Foundation, a statewide land trust. Often, there is something unique to the property, like a rugged bluff, virgin timber, or historic structures. "You see people where the land has been in the family for over a century and they might have an oak savannah, a prairie, or a wetland and they're very attached to that. They want to see it preserved beyond their lifetime."

Sometimes the reason to preserve is historic value, such as an old family farm that has been in operation for hundreds of years, says Katrina Folsom, a representative from the Sycamore Land Trust in Indiana. "A perfect example is one of the farms Sycamore protects via conservation easement: Mont Clair Farm in Vincennes is the sixth oldest family farm in Indiana—the land was originally given to the family by Thomas Jefferson." Bridges, barns, houses, and other structures of historical note have all been preserved in this way for future generations to enjoy.

Large pieces of protected land are vital to many animal species, such as bobcat, photographed here on land in southern Indiana protected by Sycamore Land Trust.

Photo by Steve Gifford

Reader Service No. 2114

WAYS TO PRESERVE

"We preserve land in two ways: by owning it and by holding conservation easements," explains Sycamore's John Lawrence. "The land we own, we acquire by donations and sometimes by purchases. It is also possible to do a partial donation, called a bargain sale, where the landowner sells for less that the full appraised value."

"There's an option for everybody, " the INHF's Joe echoes. "If you're interested in conservation, there's a way to do it, either by selling to a public agency, bargain selling, or donating. Or you can look at some private land protection, and that's where I think the conservation easements are very popular."

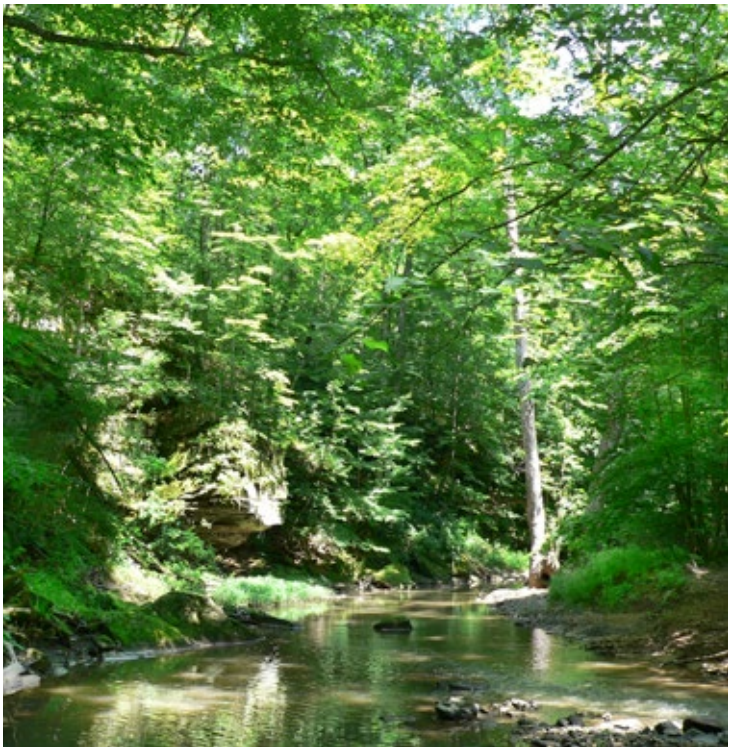
Regardless of whether an easement is for natural areas or for agricultural land, it places permanent restrictions on the affected property, so the intended goal can be realized. Land trust organizations—which have the ongoing responsibility for the easement—work with landowners to be sure the restrictions fit their land and their intended uses in the future.

FOR PUBLIC ENJOYMENT

Chances are, if there is a county or state preserve, hiking trail, natural area, or undeveloped property near you, a land trust organization was involved in setting it aside for public use. Sometimes one person or one family starts the ball rolling, but for larger tracts of land, multiple organizations can be involved.

An example is Indiana's Beanblossom Bottoms Nature Preserve. Located in the south-central part of the state, this beautiful natural area and hiking trail was acquired from 1995 through 2001 by purchases and donations. Purchase funding came from donations by Sycamore's members, the Indiana Heritage Trust program via the Department of Natural Resources, and several foundations. Location played an important role in these relationships: The preserve's property adjoins a U.S. Fish and Wildlife National Wildlife Refuge and a privately-owned wetland protected by a permanent Wetland Reserve Program easement.

All these moving parts had to work together to protect more than 700 acres of contiguous land—570 of which are owned by the Sycamore Land Trust.



Many families and individuals love their land and want to see it protected for future generations. Land trusts are often a great solution for preserving special spots like this creek and cave system in southern Indiana.

Photo by John Lawrence

Reader Service No. 5971

ONE HUNDRED PERCENT SOLUTION

The INHF's Joe McGovern points out that currently productive land need not be taken out of production. He cites a hillside in northeast Iowa that offers spectacular views and was threatened by development. After agreements were reached, the grazing cattle will be left alone to enjoy the grass and the views, but no houses will be built. How did that happen? "We listen to the landowner."

Even if there is nothing unique about it, farmland has substantial value, Joe says. "They can also donate a farm to us. 'We want to see it stay in farming. We don't want to see it in hog confinements, we just want to see it farmed.' We agreed to that and we rent it out and the income supports what we do."

In this case, the farm will be farmed, forever. "It all comes back to the owner, 100 percent of their wishes," says Joe.

BOTTOM LINE BENEFITS

Although selfless reasons usually motivate landowners to preserve all or part of their property, there are some financial incentives in place to encourage this. Chiefly, property tax and estate benefits.

A land gift must be professionally appraised, and the value can then be treated as a charitable deduction. Easements also have to fulfill IRS qualifications to be deductible. For estate tax purposes, an easement may lower the value of the land due to the restrictions, thus lowering potential estate tax.

A land gift would remove the land's value from the estate. An easement may also lower the land's value for property tax purposes. If the land is donated entirely, then the land trust assumes responsibility for future property taxes. Land trust organizations contacted by *AcreageLife* caution that you should seek your own professional advice.

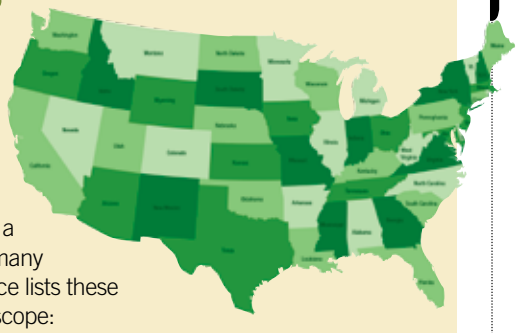
This is not for wealthy landowners only. "The possible tax benefits can also help with the decision, but that is usually a secondary motivation," notes John from the Sycamore Land Trust. Just based on observation,

Easements near you

Ever wonder if that piece of undeveloped land near you is in a conservation easement? There's a map for that. The National Conservation Easement Database maintains a map of registered easements. You can drill down to the local level by visiting the website at nced.conservationregistry.org/browse/map.

Reader Service No. 183

Who can you turn to?



The best starting place is a local conservation board or local land trust organization. You can find one online by visiting findalandtrust.org and clicking on your state.

If you feel more secure allying with a better-known organization, you have many to choose from. The Land Trust Alliance lists these organizations that have a nationwide scope:

- Access Fund
- American Land Conservancy
- Appalachian Trail Conservancy
- Civil War Trust
- The Conservation Fund
- Ducks Unlimited
- Garden Conservancy
- Humane Society Wildlife Land Trust
- National Park Trust
- National Trust for Historic Preservation
- The Nature Conservancy
- North American Land Trust
- Rocky Mountain Elk Foundation
- Trust for Public Land
- Wilderness Land Trust

"God has cared for these trees, saved them from drought, disease, avalanches, and a thousand tempests and floods. But he cannot save them from fools."
– John Muir, naturalist and Sierra Club co-founder

most of the landowners they work with "are of average means."

He cites a family near Columbus, Ind. that gave a conservation easement to Sycamore on their 130-acre farm, which has been in the family since the original land grant in the 1820's. The son, who lives on the farm, is a retired factory worker and has a small-engine repair business in his garage.

"He and his family could have made a lot of money selling the farm for development, income that would have been substantial to them, but seeing their farm preserved was much more important."

John sums up the desire to leave something for the future nicely: "For most people it is about leaving a legacy—not just a business transaction."

IS THERE A DOWNSIDE?

Despite the philanthropic sentiment involved in setting aside property you own, there are some consequences to consider. Among them:

- Farm- or ranch land put into a permanent conservation easement may never be productive again. That galls those who have spent their lives working to make similar—sometimes neighboring—lands into worthwhile investments.

- Someone who doesn't live there may be calling the shots. Like an absentee landlord, maintenance simply won't get done the way the original landowner once handled it. In certain cases, land may eventually be controlled and maintained by federal agencies.

- Forever is a long time, which raises the question of what will happen should the trustee organization go belly-up. Courts refer to this as "dead hand" control. A hundred years from now, a totally different organization may end up with responsibility for your property.

Reader Service No. 937

It makes me feel great!

When Myriam Wood and her late husband Jim purchased 40 acres in 1973 near Poland, Ind., they knew only that they loved the area. Hilly, heavily wooded, with meadows, streams, and exposed rock ledges, it made for an ideal family place. Through the years they acquired more land as it became available, eventually reaching 172 acres.

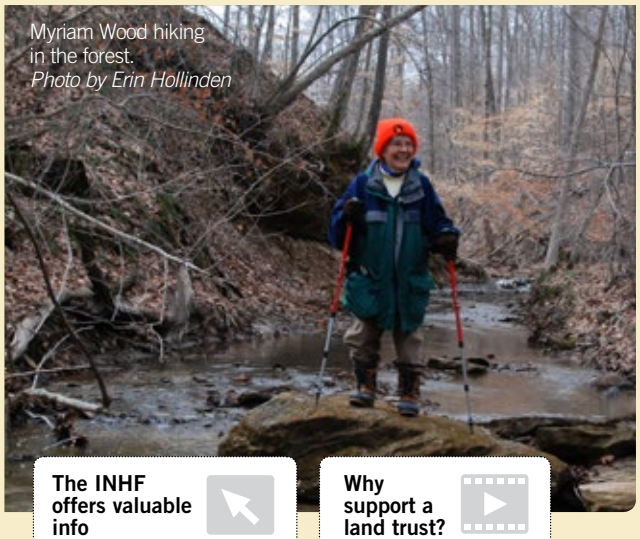
"We really love this land, and it's full of flora and fauna. The vistas make it worth preserving," Myriam says. After checking with their two children, they reached out to the Sycamore Land Trust and put 145 acres into conservation easement in 2007.

"There are some beautiful spots that we don't want to get subdivided," Myriam reports. Today it is preserved for posterity, with Sycamore's education coordinator using part of the forest as an educational opportunity, spending the day with 5th grade classes from the area.

At 83 years of age, Myriam is looking forward to continuing her own restoration efforts—she recently planted some Eastern Hemlocks, which mature at 300 years and can live for 600 years.

"The only way we can justify this is to share it."

– Myriam Wood, on land in a permanent conservation easement



Myriam Wood hiking in the forest.
Photo by Erin Hollinden

The INHF offers valuable info

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