

BY Russell Shay and Sean Robertson



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PERSEVERE:

KEEPING LAND CONSERVATION IN THE SPOTLIGHT

WE ARE IN A TIME OF GREAT PROMISE AND GREAT FRUSTRATION. Land prices are down, but state governments and foundations have cut funding for land conservation considerably, and will probably cut it more this year. Land trusts have had to cut their budgets, and often their staffing.

There is more public appreciation of the value of land conservation than ever (see the story below on a public opinion poll by The Nature Conservancy), but that positive message is obscured by concerns over jobs, the economy, and the solvency of local, state and even federal government.

Thanks to all of your efforts in 2009, we've made astonishing progress in educating Congress about what land trusts do, as

shown by the 264 co-sponsors we have recruited for H.R. 1831, the bill to make the enhanced easement incentive permanent. This is much more than our original target of 218 for a simple majority. But despite all this support, Congress failed to extend the enhanced tax incentive for conservation easements in 2009.

We have come a long way in a short time. In 2005, Congress seriously considered eliminating the tax incentives for conservation. Instead, we persuaded Congress to improve those incentives, and in 2009, the House of Representatives included the enhanced incentive in a package of 50 expiring tax provisions that are so widely supported that their renewal is seen as routine.

We're optimistic Congress will enact that package of "extenders" early this year, but here's the tough part: Can we convince Congress that this is more than just routine; that the importance of what we do for our

communities requires them to do more than just extend the enhanced incentive another year? This is the same question we will be facing in every other policy issue: Does land conservation deserve attention and action when the nation has so many other important issues needing our leaders' attention?

The moment you stop reminding your members of Congress, your governor, your county commissioners or your city council that land conservation is important to the people they serve, they will forget. Democracy is like that—there are so many other important issues competing for attention. We can't let them forget that they have an opportunity, right now, to create a lasting legacy written on the land.

Let's make the enhanced tax incentive permanent in 2010! —RUSSELL SHAY

Record Hawai'i Easements Show Power of the Incentive

THE ENHANCED EASEMENT incentive encouraged Hawai'i landowners to donate the two largest easements in the state's history. This issue's "Land We Love" (pages 20-21) features the stunning Ulupalakua Ranch, protected in November

Has the enhanced incentive been renewed? Will there be an estate tax this year? There's no way of knowing what the law will be by the time you read this!

For the latest news, please visit: www.lta.org/easementincentive and www.lta.org/estatetax



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Great works are performed not by strength, but perseverance.

— SAMUEL JOHNSON

ROBERT J. CHALLENGER

by an 11,300-acre Maui Coastal Land Trust easement. In December, The Nature Conservancy and Hawai'i Island Land Trust worked together to protect Kukaiau Ranch, 4,500 acres on the slopes of Mauna Kea, pictured above.

Since the enhanced easement incentive passed in 2006, the easement acreage held by Hawai'i land trusts has more than doubled.

Josephine DeLuz of Kukaiau Ranch says that she and her husband always hoped they could restore the property to a working cattle ranch that serves the surrounding community. "The tax savings from the enhanced easement incentive can help us realize that vision," she said.

Stories like these are critical to our success in persuading Congress to make the enhanced easement incentive permanent. Now is the time to tell your senators and representatives about the exciting year-end deals in your area, and invite them to visit over the spring recess: March 27 to April 11. •

Countering Transmission Threats

COLORADO OPEN LANDS' Trinchera Ranch easement, pictured on p. 10, protects 80,000 acres of wildlife habitat and scenic vistas in

Colorado's San Luis Valley. Photographer John Fielder's recent guest commentary in the *Denver Post* laments that, despite the easement, a football field-wide swath of 150-foot-tall transmission line towers could soon mar this scenic gem.

That proposal is the latest example of a growing national trend. In the name of green energy, transmission companies are proposing new lines that follow the cheapest route to their destination—through the large, undeveloped parcels that land trusts worked hard to protect. (See "Higher Power" in the Fall 2009 issue of *Saving Land*.)

Trinchera Ranch has proposed an alternate route adjacent to an existing line, but there's currently no legal requirement for power planners to consider private conservation interests. The Land Trust Alliance is working with land trusts in Colorado, New Jersey, Pennsylvania and Virginia to change that. We hope to get language inserted in upcoming energy legislation that would require avoidance and mitigation of impacts to privately conserved land.

Please visit www.lta.org/transmission to read the John Fielder commentary, share stories of similar threats in your area, and learn how else you can get involved. •

LEFT: Kukaiau Ranch, on Hawai'i's Big Island will be protected forever, thanks to a conservation easement donated in the final days before the enhanced easement incentive expired.

FAR LEFT: Trinchera Ranch is protected by Colorado's largest conservation easement, but its conservation values could be diminished by a proposed transmission line.

New Polling, LandVote Show Strong Support for Conservation

VOTERS REMAIN EAGER to invest in land conservation, even in troubled economic times. The Trust for Public Land and the Alliance recently released *LandVote 2009*, detailing how voters in 13 states approved over \$600 million in new conservation funding, including New Jersey's \$400 million "Green Acres" bond. Of the 40 measures on the ballot, two out of every three passed. Read more about these victories at www.lta.org/statefunding.

New polling by The Nature Conservancy indicates that, despite the economy, voters nationwide remain highly committed to conservation, and solid majorities would be willing to pay \$100 more in annual taxes to conserve land. Tried-and-true messages about protecting clean water and natural areas for future generations still resonate and are more persuasive than economic arguments about green jobs. Read more at www.lta.org/policy/TNCpoll. •

Substantiation Reminder

AS TAX SEASON gets underway, we remind land trusts to send *contemporaneous written acknowledgement* letters for all gifts of \$250 or more, including gifts of land and easements. The IRS requires donors to obtain such a letter before they file their tax return. The letter must describe the gift and state that no goods and services were received in exchange for it, or indicate the value of goods and services the donor received.

Working on a pro bono basis, the law firm Miller & Chevalier recently completed a memo to help land trusts understand and comply with IRS substantiation rules. Read more at www.lta.org/substantiation. 🍀