

BY Russell Shay and Sean Robertson

Make Hay WHILE THE Sun Shines

Strong bipartisan support finally yielded a renewal of the enhanced tax incentive for donations of conservation easements in December—too late to help motivate donors in 2010 (even though the change was retroactive to the first of the year), but in time for land trusts to let potential easement donors know that they will have all of 2011 to take advantage of the incentive.

extended beyond December 31, 2011. Letting your community know about this year's opportunity is key to its success, and on our website we have provided information, materials and ideas for land trusts to use in promoting the use of the incentive. We encourage you to take advantage of them [see the link on p. 11].

We also encourage you to make the most of every donation. Each one provides an opportunity for you—working with your local media, community groups and government—to educate your community, its landowners and its public officials about your land trust's work and its value to your community's future. Your success depends on the people in your community knowing about and supporting your land trust and its work. The most effective land trusts reach out far beyond their membership for that support, following through to see that landowners and community leaders communicate that support to their legislators.

The country may be headed toward economic recovery, but the recession has opened the door to many economic, political and social changes to the status quo. We cannot take any of the tools our society has provided us for granted in this environment. The President has proposed limiting all charitable deductions. The Bowles-Simpson Commission on the deficit proposed dispensing with all special tax breaks, and the Rivlin-Domenici report on the deficit had an even more radical approach, essentially eliminating all deductions for non-cash gifts to charity.

I believe the very strong bipartisan support we all have developed for our work—and for the tax incentive that has boosted it greatly over the past five years—



Thanks in part to the enhanced easement incentive, Bitter Root Land Trust secured a conservation easement on the 420-acre Lost Horse Creek Ranch, protecting wildlife habitat, scenic views of the Como Peaks and the largest working ranch in the Lost Horse drainage.

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The lapse of the incentive for most of 2010 provided us a clear picture of its importance to the future of our conservation work. Many land trusts reported donations dropped by 50% or more last year, as landowners were unsure of whether the incentive would be renewed. A question in the 2010 National

Land Trust Census will help us demonstrate to Congress the impact of this lapse, so we urge all land trusts to respond promptly [www.lta.org/census].

We'll be working hard to make that incentive permanent in the new Congress, but there are no guarantees it will be



Joseph Martens, president of Open Space Institute, an accredited land trust, was recently nominated to be Commissioner of the New York State Department of Environmental Conservation.

makes it possible for us to swim against this tide and make the tax incentive permanent in this session of Congress. But it will not be easy. It will require work from each and every land trust to make this an important issue with their U.S. representative and senators. Is such advocacy part of your mission now? If it isn't, you are risking the loss not only of this enhanced incentive, but of even much more basic tools that we have used for decades. — **RUSS SHAY**

Making the Most of the Incentive Extension

With such an uncertain political climate, the next few months are a timely window of opportunity for spreading word of the easement incentive extension to landowners in your land trust's priority areas. The tax incentives for conservation easement donations have never been better, but they expire December 31, 2011.

Our Grassroots Toolkit makes it easy to inform landowners, public officials and the media with over a dozen tools that you can print or adapt on your own letterhead. These include materials for hosting a public forum where landowners can learn about their options and your legislators can take credit for extending the incentive. Visit the toolkit at www.lta.org/grassrootstoolkit.

For full details on the easement incentive extension, including several other helpful tax provisions extended along with it, visit www.lta.org/easementincentive.

Good News from New York

Mirroring cuts under troubled state budgets nationwide, New York State's Environmental Protection Fund has declined by 50% over the past two years. But as land trusts mobilize to restore this funding, there's reason for hope. Despite New York's dire budget crisis, concerted land trust advocacy preserved state funding for the New York State Conservation Partnership Program, which will soon

nominate Open Space Institute President Joseph Martens as commissioner of the state Department of Environmental Conservation. A past member of the Land Trust Alliance's New York Advisory Board, Joe guided Open Space Institute through a period of growth that facilitated the conservation of over 1.6 million acres across eight eastern states.

Report Shows LWCF is a Good Investment

Despite heroic efforts of the Land and Water Conservation Fund Coalition, the dedicated funding legislation that passed the House in July didn't make it through the Senate. Never an easy task, new House budget rules will make dedicated funding an even greater challenge in the new Congress. That means it's more important than ever to demonstrate that LWCF is a good investment of public funds.

The Trust for Public Land (TPL) recently conducted an analysis of the return on the investment of LWCF funding between 1998 and 2009. Their study suggests that every \$1 invested in LWCF acquisition returns \$4 in economic value from natural resource goods and services alone. TPL also found that approximately 10.6 million people visit the 16 studied properties each year and spend \$511 million in the surrounding local communities.

First established by Congress in 1965, the LWCF designates that a portion of receipts from offshore oil and gas leases be placed into a fund annually for land conservation and recreation. The Land Trust Alliance supports fully funding LWCF and making these funds available to support conservation by land trusts.

Find the TPL report at www.lwcfcoalition.org/about-lwcf.

America's Great Outdoors

The Obama Administration's report on America's Great Outdoors is now expected to be released at the same time as this magazine. We believe it will recast the conservation work of your land trust as more important than ever. Be sure to check the Alliance website at www.lta.org/greatoutdoors.

In the Know

award \$1.4 million in capacity-building grants to more than 50 New York land trusts from Harlem to the Adirondacks.

New York's Conservation Partnership Program is a pioneering collaboration between the state, the Land Trust Alliance and New York's land trust community. Energetic engagement from the state's diverse land trusts and research affirming the economic benefits of open space and farmland preservation were keys to this success.

Another hopeful development in New York is incoming Governor Andrew Cuomo's