

**American Forest Foundation • American Forests • American Rivers
Appalachian Mountain Club • California Forestry Association • CarbonVerde
The Conservation Fund • Defenders of Wildlife • Environmental and Energy Study Institute
Great Lakes Forest Alliance • Hardwood Federation • National Association of State Foresters
National Wild Turkey Federation • National Woodland Owners Association
The Nature Conservancy • New Forests Inc. • Northland Forest Products • Pinchot Institute
Quail Unlimited • Ruffed Grouse Society • Society for the Protection of New Hampshire Forests
Society of American Foresters • Sustainable Northwest • Sustainable Resource Fund
U.S. Forest Capital • Western Pennsylvania Conservancy • The Wilderness Society**

December 9, 2011

Dear Senator:

As residential development pushes deeper into America's forests, inflated tax values make it increasingly difficult for forest landowners to hold on to the timberland they've stewarded for generations. The tax benefits of donating a conservation easement offers opportunities for families to keep their forest land in production and pass it down to their children, but unless Congress acts, these benefits will greatly decrease at the end of 2011. The undersigned organizations urge you to co-sponsor the Rural Heritage Conservation Extension Act, S. 339, a bill to make the tax incentive for conservation easements permanent.

America's forests offer many public benefits, providing vital wildlife habitat, recreational opportunities, good paying jobs and significant carbon sequestration. Family-owned forests are cherished and carefully stewarded by their owners, but property and estate taxes based on development values often force them to sell for second home development and other uses that fragment forest habitat and increase fire suppression costs. By donating a conservation easement to a land trust in their community, forest owners can give up those future development rights while retaining ownership and management of the land.

Development rights sometimes comprise a family forest owner's single largest asset, but previous law prevented modest-income landowners from deducting more than a small portion of their generous donation. This incentive, enacted in 2006, allows agricultural landowners to deduct up to 100% of their income and carry forward the remaining value of their donation for up to 15 years.

This important conservation tool has been retroactively renewed on two occasions, but an on-again, off-again incentive makes it very difficult to educate potential donors, and donating a conservation easement is a lengthy and expensive process that many landowners will not begin without knowing this incentive will be in place at the end. Please join Senators Max Baucus (D-MT) and Charles Grassley (R-IA) as a co-sponsor of S. 339 by contacting Tiffany Smith at the Senate Finance Committee (4-4515).

Thank you for your continued commitment to conservation and the viability of working forests across America.

Sincerely,

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