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Representing the state's growing community of non-profit land and water trust organizations which have conserved more than one million acres

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TEXAS LAND TRUST COUNCIL
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August 17, 2009

Dear Member of the Texas Congressional Delegation:

The Texas Land Trust Council represents a community of more than 40 nonprofit conservation organizations, including those land trusts that have signed this letter, working to protect farmland, clean water, wildlife habitat, parks and open space throughout Texas. The work of these land trusts over the past three years has been greatly enhanced by an enhanced tax incentive for conservation easement donations, but unless Congress acts, this incentive will expire at the end of 2009. We urge you cosponsor H.R. 1831, legislation to make this important conservation tool a permanent part of the tax code.

By donating a conservation easement to a land trust in their community, Texas landowners can retire the development rights on their land, protecting special places and important natural resources for future generations. The tax benefits they receive for these generous donations are critical to our ability to conserve land, but under previous law, landowners with modest incomes received little or no tax benefit. By allowing easement donors to deduct a larger portion of their income over a longer period of time, this incentive helped America's land trusts conserve 535,000 more acres in 2006 and 2007 than in the two years prior to its enactment.

Representatives Mike Thompson (D-CA) and Eric Cantor (R-VA) recently introduced legislation to make this important conservation tool permanent. **We urge you to cosponsor the Conservation Easement Incentive Act, H.R. 1831.** This incentive helps landowners of modest means choose conservation by:

- Raising the maximum deduction a donor can take for donating a conservation easement from 30% of their adjusted gross income (AGI) in any year to 50%;
- Allowing qualified farmers and ranchers to deduct up to 100% of their AGI; and
- Increasing the number of years over which a donor can take deductions from 6 years to 16 years.

The 2008 Farm Bill extended the easement incentive through 2009, but it often takes years from the initial conversations with a landowner before a conservation easement is executed. Donating development rights to land – often a farm or ranch family's most valuable asset – requires careful planning and consideration. Landowners considering a perpetual commitment for their land should not be pressured by an artificial deadline, and many will never begin the process without the reassurance of a permanent incentive.

To date, Texas land trusts have helped conserve more than 1.3 million acres of Texas. The incentives offered under existing law that would be continued upon enactment of H.R. 1831 are a critical factor in continuing this success in conserving Texas open space for future generations of Texans. We hope we can count on your support for making the easement incentive permanent.

Sincerely,

Susan K. Armstrong, Executive Director
Texas Land Trust Council

Mark Steinbach, Ph.D., Executive Director
Texas Land Conservancy

Bob Stokes, President
Galveston Bay Foundation

Darrell H. Schwebel, President
Cradle of Texas Conservancy, Inc.

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Gina Donovan, Executive Director
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Hill Country Conservancy

Bill Lindemann, President
Hill Country Land Trust

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