

TEXAS PARKS AND WILDLIFE

# CONSERVATION EASEMENTS



**A GUIDE FOR  
TEXAS LANDOWNERS**

# Conservation Easements A Guide for Texas Landowners

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## Introduction



For many Texas landowners, their property is more than a financial asset; it is part of the history of their family, their community and their state.

Because of its size and unique geography, Texas is blessed with a rich natural heritage. From the mountains in the west to bottomlands and bayous in the east, from the high plains in the north to the brush country down south, Texas private landowners manage more than 97 percent of the state's land. But the Texas landscape is changing. Today, about 80 percent of all Texans live in cities, compared to about 25 percent 50 years ago. As Texas cities grow, they are steadily displacing natural habitats and scenic open spaces.

The Texas countryside is changing too. One of the most significant factors affecting Texas' landscape is the continued breakup of family-owned property. Family-owned farms, ranches and recreational lands are affected by changing economics and the increasing tax burden of owning property. Passing on a family farm or ranch to the next generation is a time-honored tradition in Texas. However, estate taxes, which can be as high as 55 percent of an estate's total value, may force heirs to sell all or part of a family property.

This guidebook is intended to help Texas landowners understand one of the most flexible and effective means available to conserve and protect private property – the conservation easement. A conservation easement is a legal agreement that ensures a property will be managed according to the landowner's wishes for years into the future and may also qualify the landowner for tax benefits. Every conservation easement document is individually crafted and reflects the special qualities of the land protected and the needs of the landowner.

Conservation easements can assist landowners in protecting their farm or ranch land, wildlife habitat, a scenic vista or historic buildings. Conservation easements can be tailored to meet a landowner's specific needs, whether he or she owns 5,000 acres in South Texas or five acres in the Texas Hill Country.

Nine Texas landowners who have used conservation easements are profiled in this handbook. Each landowner, including several individuals, a city, a forest products company and a hunting and fishing club, has used a conservation easement to protect something the owner values. These profiles illustrate how easements can help people conserve wetlands, habitat for rare plants and animals, urban open space and family traditions. In all cases, the specifics of the conservation easement document are unique to the property and the landowner.

## Part One: What is a Conservation Easement?



A conservation easement is a restriction landowners voluntarily place on specified uses of their property to protect natural, productive or cultural features. A conservation easement is recorded as a written legal agreement between the landowner and the “holder” of the easement, which may be either a nonprofit conservation organization or government agency.

With a conservation easement the landowner retains legal title to the property and determines the types of land uses to continue and those to restrict. As part of the arrangement, the landowner grants the holder of the conservation easement the right to periodically assess the condition of the property to ensure that it is maintained according to the terms of the legal agreement.

Many rights come with owning property, including the rights to manage resources, change use, subdivide or develop. With a conservation easement, a landowner permanently limits one or more of these rights. For example, a landowner donating a conservation easement could choose to limit the right to develop a property, but keep the rights to build a house, raise cattle and grow crops. The landowner may continue his or her current use of the property, provided the resources the conservation easement is intended to protect are sustained.

Texas' landscape and its people are diverse. Because every landowner and every property is unique, a conservation easement agreement can be designed to meet specific, individual needs.

### *Why Use a Conservation Easement?*

Landowners interested in conservation generally have two principal concerns. First is the desire to protect the natural or productive qualities of their property. The landowner is interested in conserving special features such as fertile soil, mature trees, wildlife habitat or a piece of history – even after his or her ownership comes to an end.

Along with conservation, landowners are also concerned about maintaining their property's productivity. The economics associated with land ownership are changing and fewer family-owned properties are the primary source of a family's income. Along with maintaining productivity, Texas landowners must also contend with the increasing tax burden associated with property ownership. Estate taxes, property taxes and the financial incentive to sell or develop are all factors that affect land use decisions.

Conservation easements enable landowners to protect resources they value for their children and future generations while maintaining private ownership. In Texas, conservation easements are generally donated to nonprofit conservation organizations, commonly known as land trusts. The donation of a conservation easement can have potentially significant tax benefits; these are discussed later in this handbook.

Conservation easements are recognized for legal and tax purposes by the State of Texas (Chapter 183, Texas Natural Resources Code) and the Internal Revenue Service (Internal Revenue Code, Section 170(h)). This handbook will answer general questions that a landowner might have about conservation easements. Before initiating a conservation easement agreement, landowners should consult with their legal and tax advisors.

## Part Two: Common Questions About Conservation Easements



### *Does every easement qualify for an income tax deduction?*

No. To qualify as a charitable contribution, conservation easement donations must:

- be perpetual;
- be donated to a qualified organization (a nonprofit land trust or public agency); and
- meet one of the “conservation purposes” tests outlined in the Internal Revenue Code.

### *Does every easement have to be perpetual?*

For the donation to qualify for income and estate tax benefits the conservation easement must be perpetual and apply to all future owners. Some organizations may be willing to purchase conservation easements; easements that are purchased can be designed for a period of years. For example, the Wetlands Reserve Program administered by the Natural Resources Conservation Service, pays landowners for conservation easements on restored or existing wetlands that provide significant habitat for birds and other wildlife.

***What are the "conservation purposes" recognized by the Internal Revenue Code?***

The Internal Revenue Service Code Section 170(h) requires that conservation easement donations meet one or more of the following conservation purposes:

- protects relatively natural habitats of fish, wildlife or plants;
- preserves open space - including farms, ranches or forests - either for scenic enjoyment or in keeping with an adopted public policy;
- preserves land for public outdoor recreation or education; or
- preserves historically important land or certified historic structures.

Each conservation easement must meet one, but not all, of these recognized purposes. The conservation purpose of most conservation easement donations in Texas is derived from the protection of open space or wildlife habitat.

***Can a conservation easement protecting open space in a real estate development qualify for an income tax deduction?***

No tax deduction will be allowed if the donation is made under compulsion, or in exchange for a benefit that the landowner expects to receive. Also, charitable income tax deductions for real estate developers are generally limited to the tax basis of the property.

***Does a conservation easement grant public access to my property?***

No. Landowners retain control of access to their property. They may choose to allow access to specific groups or the general public in their conservation easement agreement, but are not required to do so.

***Can I still sell my property?***

Yes. Property with a conservation easement can be bought, sold and inherited. However, the conservation easement is tied to the land and binds all present and future owners to its terms and restrictions.

***What will a conservation easement mean for my children?***

A conservation easement may reduce estate taxes paid by heirs. Future landowners, including family members, will abide by the terms of the conservation easement

agreement and will continue the relationship with the organization that “holds” the easement. Families should consider the trade-off between immediate tax benefits resulting from reduced property value and permanent restrictions on land use.

***What if the property is owned by more than one person?***

All owners of a property must agree to the terms of the conservation easement before it can be legally granted.

***Can I still build on my property?***

The landowner may retain specified development rights in a conservation easement agreement. For example, a conservation easement protecting a farm or ranch can allow construction compatible with agricultural operations as well as changes in crop selection or management practices. A conservation easement can specify the location, size and type of one or more residences or other development on a property.

***What if my property is mortgaged?***

In order for a donated conservation easement to qualify for an income tax deduction, the landowner must acquire a mortgage subordination agreement from the mortgage holder, often a bank. With this document, the mortgage holder agrees to follow the terms of the conservation easement in the event of foreclosure.

***What if I don't own the mineral rights to my property?***

This is a complicated issue that should be discussed with professional advisors. However, a landowner who does not own the mineral rights to his or her property can qualify for income or estate tax benefits if:

- ownership of the mineral rights was separated from the land before June 13, 1976 and remains separated today; and
- the owner proves that the probability of surface mining occurring on the property is “so remote as to be negligible.”

***Where are conservation easements recorded?***

Like a deed or other types of easements, conservation easement documents are recorded with other land records in the county in which the property exists.

### *Can conservation easements be changed or revoked?*

Because conservation easements qualifying under IRS regulations are designed to be permanent, landowners should assume that it will not be possible to revoke an easement. However, conservation easements can be amended if:

- both the easement holder and the landowner agree to the terms of the change; and
- the IRS recognized “conservation purpose” of the conservation easement is not affected.

### *Can a conservation easement be donated by will?*

Yes. The landowner must contact the intended easement holder before conveying the easement by will to ensure that the organization will accept the donation. If the easement qualifies under federal tax law, its value is subtracted from the landowner's taxable estate, reducing estate taxes for heirs.

## **Part Three: Easement Profiles**



The nine landowners profiled in the next pages have used conservation easements to accomplish land use objective for years into the future. The properties described in these profiles vary from 100 acres of virgin Blackland Prairie to several thousand acres of pristine bottomland hardwood forest.

Any tax benefit associated with the use of a conservation easement is unique to the terms of the agreement and the landowner's tax situation. Landowners should discuss the benefits of conservation easements with professionals to determine their impact on specific tax situations.

### **The Baird Family Preserve** \_\_\_\_\_

When Faye and Roland Baird bought their Blanco County ranch in 1952, they wanted a place to care for and enjoy in their retirement. Mr. Baird was an avid outdoorsman; he loved to hunt and fly-fish. Mrs. Baird, who grew up in rural northwest Texas, loved the plants, birds and other wildlife of the Texas Hill Country.

Mr. and Mrs. Baird spent the next 35 years together enjoying their Hill Country ranch. When they bought the land, it had been noticeably over-grazed and was thick with ashe juniper. The Bairds went to work clearing juniper on the flats of the property, but kept the deeply rooted trees on the hillsides to prevent erosion. The Bairds ran cattle on the ranch, but limited the number so that native plants could recover. Roland Sr. built a low head dam on Miller Creek to improve the fishing on the property. Hardly anyone fishes the pond anymore, but the clear water betrays the size of its bass and catfish.



*Roland Jr. stands within an "exclosure" protecting Spanish and red oaks.*

The Bairds had four children, and, so far, 12 grandchildren, 15 great-grandchildren and 4 great-great grandchildren. Over the years, the Baird kids' house, about 400 yards from the main house, has seen much use. The Baird family has spread out across the country, but all occasionally return to the Blanco County ranch to recharge their batteries. There is even a reservation system for the kids' house, which is full of sleeping bags and young children during the holidays. As Mr. and Mrs. Baird grew older, they began to realize how much the ranch meant to their entire family.

When Roland Baird Sr. died in 1988, Mrs. Baird started looking into methods of preserving the family ranch into the future. She enlisted the help of her son, Roland Jr., who talked to people at both Texas A&M and the University of Texas about donating his mother's property as a place for agricultural research or as a writer's retreat. A year later, a member of the Natural Area Preservation Association (NAPA) told Roland Jr. about conservation easements. The concept of a conservation easement was just what the Bairds had been looking for; it would ensure that their property remained in the family in the future, and would offset the rising property values affecting other Hill Country landowners.

In 1990, Mrs. Baird donated a conservation easement to the Natural Area Preservation Association. The entire family is aware of the restrictions that protect the family property. If they have any questions, the terms of the easement are posted on the door in the kids' house.

The Baird's conservation easement prohibits most commercial activities on the property. The easement restricts new construction, but allows for the maintenance and upkeep of existing roads and buildings. The two houses on the ranch can be rebuilt and added to, but they cannot be enlarged more than 50 percent. The Bairds have reserved the right to graze cattle, but any sheep, goat or exotic animal grazing on the ranch is prohibited. The easement prohibits recreational hunting and tree cutting except for ongoing ashe juniper removal necessary to maintain pasture land.

The conservation easement that Mrs. Baird donated to NAPA reduced the property value of the ranch because of these restrictions. The donation was eligible for a tax deduction and, more important, the wishes of Faye and Roland Baird Sr. are preserved in perpetuity.

Conservation is important to the Baird Family. Roland Jr.'s sister, Dorothy Mattiza, has a conservation easement on her property in Bandera County with The Nature Conservancy of Texas and is also on the board of directors of NAPA. Roland Jr. says that the family got their conservation interests from Faye Baird. He tells the story of a beautiful spring that flows in a far corner of their ranch. When Roland Sr. was alive, a fence was put up that accidentally placed the spring on a neighbor's property. After Roland Sr. died, Mrs. Baird told Roland Jr. to go talk to the neighbor about moving the fence so the spring would be back on Baird property. The fence was moved and Faye Baird was content knowing that the springs would be protected forever.

The conservation easement that Faye Baird donated to NAPA protects not only that beautiful spring, but all of the special qualities of the ranch that Roland Sr. and Faye Baird cherished.

### **Paul Mathews Prairie**

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Once the second largest cotton producing county in Texas, Hunt County is in the heart of the Blackland Prairie. Named for its dark, deep soil, the Blackland Prairie extends from the Red River to San Antonio. A typical square mile of virgin prairie can contain thirty different grass species and ninety different wildflowers of all colors and descriptions. Millions of buffalo once grazed 13 million acres of Texas' native grasses and forbs. After the Civil War, the Blackland Prairie's fertile soil attracted thousands of settlers looking for a new start. By 1900, it was one of the most heavily cultivated areas west of the Mississippi River.

Today, the native tall grasses of the Blackland Prairie have all but disappeared. Most of the remaining native Blackland grasses exist along railways and roadsides, or on the

rare native hay fields that escaped the plow. All but 5,000 acres of the native grasslands have been cultivated. “Turned” native grasses often do not grow back, making attempts to restore prairie ecosystems difficult and often unsuccessful.



Ninety-three year old Paul Mathews was born and raised in Hunt County. As a teenager, Mathews sharecropped on a friend's property, working the land by hand and using his portion of the profits to pay for his college tuition.

Returning to Hunt County and working at a local bank that financed cotton farmers, Mathews witnessed a gradual loss in the productivity of the soil in Hunt County. He watched as farmers used more and more fertilizer on erosion-prone land that was becoming less and less productive. “The loss of the soil that built our communities was particularly discouraging to me,” he recalls.

In the 1960's, Paul Mathews purchased 100 acres of virgin prairie that was located near his boyhood home and adjacent to another virgin pasture. When his neighbor plowed the field and planted it with cotton, Mathews began to reflect upon the land-use changes he had witnessed in his lifetime, “I wanted the meadow and its native plants to be around for future generations to enjoy.”

About ten years ago, Paul Mathews met The Nature Conservancy of Texas (TNC) Director, David Braun. Learning that TNC had been using conservation easements to protect prairie remnants and other endangered ecosystems across the country for years, Mathews' decided upon a donation of his own. His 1989 conservation easement donation, named the Paul Mathews Prairie Nature Preserve, now complements TNC's 300-acre Clymer Meadow, also in Hunt County.

Mr. Mathews' easement restricts any intensification in the use of his property. He continues to cut prized native hay. “The ranchers think its up there next to alfalfa in productivity,” says Mathews. But the land's greatest value is its unaltered natural condition. Scientists regularly come to study the prairie, which, according to TNC, represents a “globally imperiled plant community.” Mr. Mathews, now a member of

TNC's Texas Land Steward Society, invites anyone interested in native grasses to visit his property. The flood of visitors prompted the Texas Department of Transportation's placement of highway signs that point the way to Mathews Prairie!

Knowing that his children and grandchildren are committed to the terms of the conservation easement, Mathews believes that his prairie legacy will remain for future generations of Texans to study and enjoy. "I fully believe that the present condition of the Prairie will remain as it is – indefinitely."

### Dr. Yturria's Hidden Places

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As a young man growing up on the Punta Del Monte Ranch, established by his great-grandfather, Dr. Frank Yturria was a first-hand witness to the clearing of native Rio Grande Valley brushlands. "I remember camps of men who cleared land by hand to make way for farms, livestock and people. My father and grandfather, who taught me the value of conservation, pointed out that after land was cleared, there were fewer dove, deer and other animals."

Like many south Texas ranches, Frank Yturria's San Francisco Ranch teems with white-tailed deer, wild turkey, javelina, waterfowl and neo-tropical birds. The ranch is home to predators like bobcats and mountain lions. But the San Francisco is different from most other area lands in two unique aspects. First, unlike most of the Valley, some parts of the ranch have never been cleared. On land he cleared, Yturria left many one to three acre "mottes," or hidden places, as well as several hundred contiguous acres of virgin brush. Second, Yturria's ranch is home to more ocelot than any other privately owned property in the United States.



*A fence separates the large "mottes" and the pastures.*

The ocelot is a small, native wild cat that lives in the thick brush of the Lower Rio Grande Valley. The numbers of this beautiful and rare animal have declined to possibly no more than 100 in Texas; largely because their habitat has been lost to agriculture and urban development. Ocelots survive in greater numbers in Mexico, Central and South America.

Seeing ocelot on his ranch had always been important to Yturria, who set out to ensure that he and his descendants would continue to have that opportunity. He entered into a cooperative research agreement with the Caesar Kleberg Wildlife Research Institute at Texas A&M University in Kingsville to study the animal's behavior on his ranch. Since 1982, fourteen San Francisco Ranch ocelots have been captured and fitted with radio collars. Still, Frank Yturria realized that providing sufficient habitat was the key to the ocelot's survival in South Texas.

The F. Yturria family, cooperating with the U.S. Fish and Wildlife Service, sold parcels of their land to help create the Lower Rio Grande Valley National Wildlife Refuge Corridor in the 1980s. Yturria's interaction with USFWS biologists during this process convinced him that he could secure the ocelot's habitat, and its future on his ranch, with a conservation easement.

The decision to donate a conservation easement and fence 475 acres of prime brushland on the San Francisco Ranch was not an easy one for Dr. Yturria. The agreement with the USFWS would mean the loss of potential ranching income and perhaps a depreciation in the value of the entire ranch. But Yturria also realized that tax incentives and a natural progression from hunting to ecotourism in South Texas could offset the income loss. With the growing interest in endangered species, birds and other wildlife, Dr. Yturria believes that ecotourism could eventually bring in more revenue than cattle ranching. "I did not expect it at the time – I was only interested in protecting the ocelot, but the property I preserved with the conservation easement, along with the entire ranch, has income potential from ecotourism."

### **Larry Shelton's Forest**

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Larry Shelton is a carpenter and naturalist who lives in the middle of a bottomland hardwood forest in a house that he built himself. Mr. Shelton's house sits between a wooded and vine tangled swamp and the creek that runs through his property in Nacogdoches County. "I decided to live in the swamp and leave the rest of the property for the critters," explains Shelton.

Several wetland habitats are present on the 60 acres Shelton stewards. The property has 3,200 feet of creek frontage and is dominated by bottomland hardwood trees. Several sloughs and a perennial swamp attract large numbers of native and migratory water birds. During the early winter hundreds of ducks use its creek, swamp, and other water features for food and rest. Some wood ducks remain year round, and Shelton is contemplating putting in more duck boxes to encourage more to stay.

Shelton grew up in Houston where he developed an appreciation for the forests of East Texas. He moved to Nacogdoches in 1976 to attend Stephen F. Austin University, but decided to use his wood working talents full-time after studying forestry for several semesters. Shelton builds intricate furniture and fine wooden bowls and his skills in restoring woodwork on Victorian homes is well known. Shelton's artistic talent is evident in the oak and walnut parquet flooring of his small but beautifully constructed home next to Nachoniche Creek.



Shelton enjoys canoeing, hiking, and teaching others about East Texas ecology. His guided nature walks are popular because people enjoy learning from his extensive knowledge of native plant species. Few people have spent as much time as Shelton exploring the forests in Texas and he currently serves on a committee studying the acceptable limits of change in the wilderness areas of Texas' national forests.

In 1989, Shelton convinced a friend to sell him the beautiful bottomland forest he now owns and manages. The land had been improved pasture until 1980, but was reverting to a more natural state. Unfortunately, the entire sixty acres was more than Shelton was able to purchase. He approached Natural Area Preservation Association (NAPA), a nonprofit land trust that manages natural preserves in Texas, for help. NAPA and Shelton worked together to purchase the 60 acres. Shelton agreed to donate a conservation easement to NAPA on his 30 acres, with the understanding that Shelton would be the steward of the entire property.

Mr. Shelton wrote his own conservation easement agreement. It restricts all commercial and industrial activity and any commercial access through or across his 30 acres. The easement allows Shelton to build in two designated sites on the property. In these areas Shelton can add to his house, construct outbuildings, storage sheds, a woodshop, fences, parking and even a sauna. Shelton can use the property for education and research, and he often offers use of the property to nature groups, biologists and students.

The conservation easement allows Shelton to harvest sweetgum trees for several years to improve the property's variety of tree species. It also provides for some fire management to enhance diversity, eradicate Chinese tallow and control the cane around his house.

Shelton wants to use the property in ways that will not harm it, which is why he wrote a conservation easement that is strict. He explains, "When I bought this property I wanted to protect it permanently and completely. I wanted it to be an off-limits kind of thing." Shelton is glad to have people come out to bird-watch and do research, but he wants the focus of his efforts to be the protection of the natural character of the property. "This property is special because it has some of everything; a perennial creek, a small lake, big hardwood trees, clean drinking water and lots of biotic diversity."

### **Dr. Reese Brown and the Wetlands Reserve Program**

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While in college at Baylor University in Waco, Reese Brown made several trips to the home of a friend whose family owned property near Liberty, on the Texas Gulf Coast Prairie. Brown and his friend would spend their mornings in the rice fields hunting ducks and their afternoons telling stories and relaxing by the fire. "I enjoyed myself so much on these trips, I knew I would come back to this area after I finished school." He moved to Liberty in the 1970s to practice medicine and a decade later, bought a 20 percent interest in a local rice farm. But Brown was more interested in duck hunting than farming.

The farm, near the Trinity River Bottoms, is part of a major flyway for migrating ducks and geese. Its wetlands, some of which are created by flooded rice fields, are a favorite stop for wintering waterfowl. "I got involved in the farming business because the ducks on this property were super."

In 1994, Brown bought the farm outright. Practicing medicine and operating a 1,600 acre farm was a lot of work, but Brown enjoyed taking care of the property and hunting ducks on cool winter



*Dr. Brown maintains several water control structures for wildlife on his property.*

mornings. His stewardship has been a blessing for migrating birds that winter on his property. Since the 1950s, waterfowl populations declined, in part, because of the loss of wetlands along the Texas Gulf Coast and other parts of the country. The Natural Resources Conservation Service (NRCS), the U.S. Fish and Wildlife Service, the Texas Parks and Wildlife Department and Ducks Unlimited work to protect and restore habitat for these birds through programs like the Gulf Coast Joint Venture's Texas Prairie Wetlands Project. This program provides technical assistance and shares costs with landowners who enhance, create or restore wetlands.

As a participant in the Texas Prairie Wetlands Project, Dr. Brown developed a strong friendship with Tom Smith, the District Conservationist at the NRCS office in Liberty. With the help from the Texas Prairie Wetlands Project, Brown installed water control structures that flood large parts of his farm during the winter for migrating birds. When the 1990 Farm Bill created the Wetlands Reserve Program (WRP), Tom Smith immediately recognized that Dr. Brown's farm would be a good candidate for the program.

The WRP authorized the NRCS to restore and protect one million acres of agricultural wetlands on farms and ranches across the country. The NRCS can pay Texas landowners the appraised agricultural value of their property, up to \$550 dollars per acre, for perpetual conservation easements. WRP participants also receive technical and financial assistance for habitat restoration and improvement projects.

Dr. Brown and the NRCS are working to enroll 1,200 of the 1,600 acre farm in the WRP program. The easement will be permanent, but Brown will not include the 400 acres that he plans to continue farming. Dr. Brown explains, "In the last few years, my payments kept me doing things that I didn't want to do; now I concentrate on what's best for the wildlife."

When the agreement is finalized, Dr. Brown will still own the property. He will continue his stewardship of the farm, including keeping the prolific Chinese tallow trees under control. He can plant food plots on about 60 acres a year for wildlife and continue to hunt and fish on his land. According to the requirements of the WRP program, the property can no longer be used for crops, but Dr. Brown retains income from hunting or fishing leases and ownership of mineral rights.

The WRP programs requires the NRCS, the U.S. Fish and Wildlife Service and the landowner to agree on a management plan for WRP property. Management plans take into account vegetation, hydrology and soil types for wetlands restoration projects. Brown's plan divides his property into shallow wetlands, green tree reservoirs and

upland forests. Financial assistance from the WRP will pay for the reforestation of 200 acres and a fence that separates the farm from the property under easement. "I am excited that I can keep the property as long as I want, without having to find a way for it to pay for itself. Without the WRP, I probably would have had to sell this place," explains Dr. Brown.

As of March 1997, nine conservation easements totaling 5,821 acres have been enrolled in the Wetlands Reserve Program in Texas. Easements on twelve additional properties, including Dr. Brown's, have been completed or are near completion by the NRCS. The 1996 Farm Bill reauthorized the WRP program with a few changes. The law now requires that one-third of the acres be enrolled in permanent easement, one-third in 30-year easements and one-third enrolled in cost share restoration agreements.

For more information on the Wetlands Reserve Program contact Gary Valentine of the Natural Resources Conservation Service at 101 South Main Street, Temple, TX 76501-7682 or call (817) 298-1291.

### **Working Together at Cactus Lake**

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Thousands of small lakes dot the High Plains of Texas, Oklahoma, New Mexico, Kansas and Colorado. Changing seasons bring millions of ducks, geese and cranes to these shallow, circular basins known as playa lakes. Fifteen million birds travel through this country, and about a third stop for the winter. Like migrating birds, small mammals, amphibians and reptiles depend on the food and water playa habitats supply. Playa lakes also benefit the people of the High Plains by cleansing wastewater and agricultural run-off, supplementing groundwater resources and providing recreation for hunters and other wildlife enthusiasts.

Increased demand for water and cropland has altered many playa lakes, especially those ten acres or larger. Since the 1970s, the number of migrating birds in North America has declined, due in part to the loss of natural habitat like playa lakes. In 1990 Phillips Petroleum Company, which operates in the heart of the playa lakes region, joined with federal and state wildlife agencies to create



the Playa Lakes Joint Venture (PLJV). This partnership strives to achieve “no further loss or degradation of playa lakes, saline lakes and other area wetlands.”

Cactus Lake, in the Texas Panhandle's Moore County, is one of the most important playa lakes in the five-state region. Its 145 acres shelter thousands of migrating birds, including more than a hundred thousand geese and as many as 40 bald eagles. Unlike most playa lakes, water constantly flows into Cactus Lake from the City of Cactus' water treatment plant. Ninety percent of the water treated by the plant comes from the City's two major employers, a tannery and a meat packing plant. The meat packing plant's plans to expand increased the City of Cactus' concern about its long-term capacity to manage treated water flowing into the playa. The City turned to Phillips Petroleum, a neighboring landowner, for help.

Phillips brought together the City of Cactus, its major industries and state and federal wildlife agencies on a project that protects both local jobs and wildlife. As an incentive, Phillips offered to donate more than 800 acres to the City. The City then agreed to convey a conservation easement protecting the donated property plus 750 additional acres that includes Cactus Lake. On this 1,550 acres the City of Cactus will build over 200 acres of wetlands and holding ponds for habitat and further water “polishing.” Treated water will continue to be sent to the playa to maintain habitat for migrating birds. Water will also be used to irrigate wildlife forage and cash crops grown on the donated property, with profits returning to the project.

The City of Cactus (which also pledged \$50,000 to support the wildlife project) donated the conservation easement to the nonprofit Parks and Wildlife Foundation of Texas, an organization that provides private support to critical projects of the Texas Parks and Wildlife Department. A committee representing the Foundation, the City, local industry and the Texas Parks and Wildlife Department will assume responsibility for the property's stewardship. This committee will focus on wildlife habitat needs with help from an onsite property manager.

In addition to protecting local jobs and providing habitat for migrating birds, conservation at the Cactus Lake project will benefit Texas students of all ages. Donations from Ducks Unlimited, the Wray Trust, local industry and others will help build public wildlife viewing areas and interpretive exhibits. Visitors to Cactus Lake will experience an outstanding outdoor classroom and international caliber bird watching.

The Cactus Lake Project exemplifies what can happen when business, government and conservation interests work together to protect the environment. The conservation

easement is the project's cornerstone; it establishes the legal framework that outlines the future of Cactus Lake. Phillips employee Tuss Erickson puts it plainly, "The conservation easement provides for the needs of wildlife and industry in a way that the entire system, and the community, are better off than they were previously." The Mayor of Cactus, Mr. Leon Graham, agrees, "Protecting the playa and jobs in the community was the end result of everyone's effort." With the conservation easement and the management committee, the City and the Parks and Wildlife Foundation are assured that water treatment and wildlife can coexist indefinitely.

### A Natural Sanctuary on Dickinson Bayou

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Bayous are an important natural resource for the plants, animals and people of the Upper Texas Gulf Coast. These sluggish rivers support a variety of natural habitats from riparian forests to coastal marshes. Dickinson Bayou drains a large watershed in northern Galveston County and is a source of nutrients, freshwater and sediment for Galveston Bay. Like many bayous on the Texas coast, the water quality and riparian habitat of Dickinson Bayou is threatened by urban runoff and development.

Edgar and Graeme Marston live southeast of downtown Houston on the banks of Dickinson Bayou and have long recognized and enjoyed its many benefits. Committed to its future, Mrs. Marston assists the annual Bayou Clean-Up and has served as watershed representative to the Bayou Preservation Association (BPA), a nonprofit group dedicated to protecting bayous in the Houston area. Through their work with BPA, the Marstons learned about the Bayou Lands Conservancy (BLC), the land trust program of BPA which works with landowners interested in conserving riparian areas along bayous throughout greater Houston.



*Walking bridges on the Marston's urban preserve.*

For many years, 15 undeveloped acres near the Marston's home had been for sale. The property, with 750 feet of frontage on Dickinson Bayou, was one of the largest undeveloped tracts in the City of Dickinson and a prospective sanctuary for native plants and wildlife. The Marstons finally purchased the land in 1995. Within months,

they donated a conservation easement to the BLC, an action that generated tax benefits to offset some of the cost and helped make the sanctuary a reality.

The BLC and the Marstons negotiated the terms of the conservation easement together. This binding agreement prohibits any development except for that compatible with a relatively natural preserve. The property's footbridges, walking paths and a small shed can be maintained, but no roads, residences or commercial structures can be built.

Undeveloped land in an urban area can become a financial burden for its owner if the property is not ultimately developed. However, the terms of the conservation easement protecting the Marston's property reduced its appraised value and its property taxes by more than 90 percent. Federal tax law also allows the Marstons to deduct their charitable contribution from their income taxes over a period of up to six years.

With limited money in city budgets for parks and environmental protection, people may have to act on their own to protect land they value. The Marstons believe that conservation easements can help ordinary citizens protect open space in their community. "Conservation easements are a powerful tool for people who want to protect their natural environment. As cities grow, more and more people are going to want to live near something like what we've created along Dickinson Bayou."

The Marstons have also enjoyed the personal rewards and physical work of owning and improving their property along the Bayou. Mr. Marston has removed thousands of invasive Chinese Tallow trees and replanted native trees, shrubs and vines. As the natural condition of the property continues to improve, Mr. and Mrs. Marston enjoy spending their quiet time there. "I have a personal philosophy similar to a Buddhist gardener," explains Mr. Marston, "I find serenity pulling one weed at a time."

### **The Little Sandy Hunting and Fishing Club**

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The Little Sandy Hunting and Fishing Club is one of the oldest clubs of its kind in Texas. A 1992 Ducks Unlimited magazine article stated that Port Bay Hunting and Fishing Club, (founded in 1912) was the oldest waterfowl club in Texas. Bob Cummings, the property manager of Little Sandy, claims "the founders of Little Sandy bought this property in 1906, so we know we are older than they are."

Ranging in age from 91 to 25, there are 84 members of the Little Sandy Hunting and Fishing Club. "From November to January, duck hunting takes precedence, but

fishing is the number one activity here,” says Bob Cummings. Overtone and Brumley lakes are the favorite fishing spots for members and their guests. A sign on the Club's boat docks advertises the quality of the fishing: “Fish limits: 7 bass, 12 crappie, 25 bream and 5 trout per member including guests.” Club membership is usually passed down from parents to siblings, but occasionally a new member is admitted. During busy holidays like Thanksgiving and Easter, more than 200 members and guests are fishing, hunting and playing at Little Sandy.

The Club's 3,800 acres are located on the Sabine River, near the East Texas town of Hawkins. Most of East Texas has changed dramatically in the last 90 years, but Little Sandy has changed very little, a testament to the Club's prudent stewardship.



*National Champion Bottomland Post Oak*

Bottomland hardwood forests, an important breeding and wintering habitat for migrating waterfowl, have become a rare natural resource. Little Sandy's natural and manmade sloughs are the winter home for thousands of ducks, geese and other migratory birds. The property's most unique feature is the age of its trees. Five state champion trees and one national champion, a huge bottomland post oak, attest to Little Sandy's “old growth” label.

In 1985, the U.S. Fish and Wildlife Service (USFWS) met with members of Little Sandy about protecting what many experts considered the most important bottomland hardwood forest in Texas. One year later, the Club donated a conservation easement to the USFWS. The members of the Club still own the property, but it is also a unit of the National Wildlife Refuge System.

Club members use the property as they have for generations. Only thirty acres of Little Sandy is developed, and this property is not part of the conservation easement. The easement agreement between Little Sandy and the USFWS prohibits harvesting trees or draining wetlands on the property, but oil and gas exploration, drilling and production is permitted. The Club can build hunting blinds and maintain roads to reach them, but any other development is restricted.

The Club donated the easement to protect their property's bottomlands for wildlife and future members. Joe Sharp, a long-time member of the Club says, “We gave the easement because we love Little Sandy. We know that refuges of this type tend to disappear if they are not protected. This is the only bottomland of its size and quality in the state of Texas.”

Local schools have taken field trips to Little Sandy, and university students and biologists use the area for scientific study. Groups and individuals can also arrange to visit Little Sandy. Joe Sharp says, “We don't have the staff to keep the place open to the public all the time, but if people call ahead we are happy to arrange a visit for them.”

One of the challenges facing Little Sandy is similar to a challenge facing all landowners in the state. “We need to find a way to get the younger generation more interested in the outdoors; it is difficult to compete when they have grown up on 60 channels of cable television,” says Bob Cummings. Little Sandy has started a long range planning process with the Texas Parks and Wildlife Department to address this and other issues. The Club is considering building primitive camping shelters and conducting outdoor education programs to get the kids excited about the special qualities of Little Sandy.

Because it is such a special place, most of the children who hunt, fish and explore Little Sandy already appreciate it. With the conservation easement in place, the next generation is assured that their children will have the same opportunity.

### **The Roy E. Larsen Sandyland Sanctuary** \_\_\_\_\_

At the beginning of the 20th Century, the Pineywoods of southeastern Texas and western Louisiana supported a diverse network of forests and wetlands. At the heart of this network were longleaf pine forests and associated grasses, wildflowers and shrubs. Periodic fires enabled this ecosystem to thrive by limiting the encroachment of hardwood species and clearing open areas for longleaf seedlings to germinate.

More than 90 percent of the original longleaf forests have been replaced beginning with the timber boom at the turn of the century. Preferring faster growing trees,

timber companies supplanted native longleaf habitat with slash and loblolly pine plantations. Fire suppression limited the ability of longleaf pines to regenerate naturally. Many plants that live on the forest floor also need the light and space that fire creates.

By the mid-70s, longleaf pine forests were too fragmented and isolated to survive without intervention. In the absence of fire, the longleaf pine ecosystem cannot withstand encroaching hardwoods and other trees. Recognizing the need to preserve these forests, The Nature Conservancy (TNC), Temple-Eastex (now Temple-Inland Inc.) and Time Inc. joined forces in 1977 to create the 2,138-acre Roy E. Larsen Sandyland Sanctuary.



*Longleaf pine seedlings*

The Sandyland Sanctuary is situated on alluvial sandhills and its dry, sandy environment supports widely spaced longleaf pines and rare plants like the Texas trailing phlox, the scarlet catchfly and the white firewheel. Once a part of Temple-Inland's forest products operation, the Sanctuary's loblolly and slash pine plantations are now being restored to native longleaf habitat. As the trees mature, visitors to the Sanctuary's six mile trail system can glimpse what East Texas looked like 100 years ago.

Still, restoring longleaf forests is as much an issue of economics as it is ecology. Ike McWorter, the Director of TNC's East Texas Field Office, explains, "We realized that restoring the longleaf at Sandylands was only a start, and that we needed to look at managing this unique ecosystem in an economically sustainable manner." In 1994, Temple-Inland donated a 2,778 acre conservation easement to TNC. This property, which buffers the Sandyland Sanctuary, serves as a demonstration project aimed at investigating sustainable forestry practices for longleaf pine plantations.

The agreement that established this longleaf demonstration project has three parts:

- **The Conservation Easement**

The conservation easement protects the Temple-Inland property by prohibiting development and cutting of bottomland hardwoods.

- **The Management Agreement**

The management agreement addresses goals and policies that are both economically and ecologically sensitive. Existing loblolly and slash pine plantations are commercially harvested and replanted with longleaf seedlings. As the longleafs mature, they are harvested by Temple-Inland and sold. These trees are then replaced with longleaf seedling using natural techniques that maintain biodiversity.

- **The Management Plan**

The annually updated management plan is flexible and is negotiated between Temple-Inland and TNC. The plan deals with day-to-day operations including prescribed burning, timber harvesting, site preparation, replanting and hunting leases.

McWorter believes that a flexible management plan should accompany a conservation easement agreement. “A conservation easement that only lists things you can’t do is a problem in areas that need active management. A management plan allows the easement holder and the landowner to develop strategies best suited for a particular property.”

Today, the Roy E. Larsen Sandyland Sanctuary stands as the model for TNC’s Pinewoods Conservation Initiative. This initiative strives to maintain biological diversity and sustainable forestry practices in the Pinewoods of Texas and Louisiana. Both Temple-Inland and TNC believe that Sandyland’s unique cooperative management will encourage the stewardship of longleaf pine forests for future generations to enjoy.

## Part Four: Financial Benefits of Conservation Easements



Both federal and Texas laws provide tax benefits to landowners who protect natural or historic land with qualifying conservation easements. Conservation easements are not suited for every situation; it is important that landowners consult tax professionals for more specific information.

A conservation easement donation can qualify as a charitable contribution if:

- A. it is granted in perpetuity;
- B. it is granted to a qualified organization, either
  1. a nonprofit, 501(c)(3) charitable organization (i.e., a land trust) with a conservation purpose and the means to enforce the easement, or
  2. a local, state or federal public agency;
- C. it achieves a least one of the following:
  1. preserves land for public outdoor recreation or education,
  2. protects relatively natural habitats of fish, wildlife or plants,
  3. preserves open space – including farms, ranches or forests – either for scenic enjoyment or in keeping with an adopted public policy (such as a local open space plan), or
  4. preserves historically important land or certified historic structures.

For a conservation easement donation to qualify for a federal income tax deduction, the following items usually need to be prepared:

- the conservation easement document;
- an inventory (including photographs) of the property's condition at the time of donation listing man-made structures, water resources, agricultural and ecological features;
- a qualified appraisal of the conservation easement prepared by an independent real estate appraiser working for the donor, completed no more than 60 days prior to the donation and no later than the time the tax return claiming the deduction is filed;
- title report, copy of the deed and copies of any mortgages with subordination agreements from the mortgage holder;
- a legal land survey; and
- IRS Form 8283 (an attachment to the federal income tax return of anyone claiming charitable contributions of more than \$5,000).

### ***Federal Income Tax Deduction***

The federal income tax benefits of donating a conservation easement are similar to those of making other charitable contributions. A landowner may be able to deduct up to the full value of the conservation easement from his or her federal income taxes.

Tax laws require that the value of the conservation easement be determined by a qualified real-estate appraiser. The value of the easement is generally the difference between the value of a property with the restrictions of a conservation easement in place and the same property's value without these restrictions. In general, the value of a conservation easement donation is greatest in areas where development pressure is most intense and lower in remote areas. Likewise, a conservation easement that prohibits any development will have a higher value than an easement that permits a property to be divided or developed.

A tract of land may be worth \$120,000 as a potential residential development, but only worth \$20,000 as open space or recreational property. If a landowner donated a conservation easement to a land trust that prohibited new construction on his property, he would be making a charitable contribution of \$100,000. The landowner may then be eligible for up to \$100,000 in federal income tax deductions.

If the conservation easement meets IRS criteria, the landowner may deduct the full value of the conservation easement donation from his or her adjusted gross income, up to 30 percent of the landowner's income for the year of the gift. If the donation exceeds this amount in the year of the donation, the excess balance of the donation may be deducted for up to five succeeding years, subject to the same 30 percent limitation.

A landowner with a \$60,000 adjusted annual income donates a conservation easement worth \$100,000 to a land trust. The landowner can deduct 30 percent of his \$60,000 income, or \$18,000, in each of Years 1-5 and the remaining \$10,000 in Year 6.

In some situations, landowners may opt to use the “step down election” which increases the limit of the deduction from 30 percent to 50 percent of an individual's annual adjusted gross income. However, the step down election generally requires that the deduction be based on the property's “tax basis,” usually the amount paid for the property when purchased. Landowners should discuss the implications of both the 30 percent and 50 percent deduction limits with tax professionals.

Conservation easements can be phased in on portions of a property over time, should the value of the charitable donation exceed a landowner's ability to use the income tax deduction over the allowed six years. Subject to certain limitations, some of the

expenses incurred by a landowner in the donation process, including the cost for appraisals, surveys, legal review and title insurance, can also be tax deductible.

### *Estate Taxes*

Estimated federal estate taxes for an individual

<b>Value of the Estate</b>	<b>Total Estate Taxes Paid (1997)</b>
\$600,000	\$0
\$1,000,000	\$153,000
\$2,000,000	\$588,000
\$2,500,000	\$833,000
\$5,000,000	\$2,198,000
\$10,000,000	\$4,948,000

To calculate the value of inherited property for estate taxes purposes, federal law requires that the value of the land be based on that property's "highest and best use," instead of actual use. For example, a landowner owns a small family ranch near a growing city that might be more valuable as a residential development. When the landowner dies, taxes on the property will be based on the land's value as several potential homesites, even if the heirs do not intend to develop.

A conservation easement can place restrictions on use of a property that limit its "highest and best use." Because the property's "highest and best use" is restricted, its value and the estate taxes are reduced accordingly. If the landowner in the example above donates a conservation easement on the family ranch that prohibits the construction of new homesites, estate taxes on her land would be based on the land's value as a ranch, rather than a potential residential development. As noted earlier, there are limits on the income tax deduction for a conservation easement donation, but there are no such limits for estate tax purposes, so the savings can be substantial.

To realize estate tax benefits, landowners must donate the conservation easement during their lifetime or in a legal will. Heirs cannot donate easements to avoid payment of estate taxes. A landowner intending to convey a conservation easement by will must contact the potential holder to ensure that the organization will accept the donation.

A widowed landowner purchased a property 30 years ago that has appreciated significantly. The property, which is located near a growing suburban community, has a current fair market value of \$900,000. The landowner donates a conservation easement to a local land trust that reduces the property's value to \$500,000. Assuming the landowner has \$100,000 in taxable assets in addition to the property and that no prior taxable gifts have been made, the effect of the conservation easement on estate taxes for heirs would be as follows.

	Without Easement Donation	With Easement Donation
Value of the land	\$900,000	\$500,000
Other valuable assets	\$100,000	\$100,000
Total taxable estate	\$1,000,000	\$600,000
Total federal estate taxes	\$153,000	\$0

### *Local Property Taxes*

Conservation easements may reduce property taxes. However, property taxes on agricultural land in Texas are reduced because they are based on a property's productivity rather than fair market value. Conservation easements on land not classified as agricultural may reduce property taxes to the extent the value of the land is reduced. But it is important to remember that property taxes are determined by the county tax assessor-collector.

The Texas Comptroller of Public Accounts has recently advised Texas county appraisal districts to be prepared to answer landowners' questions about the affect of conservation easements on agricultural-use status and taxable value.

## Part Five: Land Trusts



To qualify for tax benefits, easements must be granted to either a government agency or a publicly supported tax-exempt conservation organization, commonly called a *land trust*.

### *What is a land trust?*

A land trust is a local, regional or national nonprofit organization that protects land for its natural, recreational, scenic, historic or productive value. Land trusts have varying conservation objectives; some work in specific geographic areas or concentrate on protecting different natural or cultural features. A list of Texas land trusts with contacts is included as an appendix to this directory. Landowners should get to know these organizations before making a conservation easement donation.

### *What does a land trust do?*

Initially, the land trust works with the landowner to tailor the terms of the easement to protect the land's conservation value and meet his or her personal and financial goals. Land trusts can also connect landowners with legal, tax or natural resource professionals familiar with conservation easements.

Land trusts that accept conservation easements are responsible for monitoring that property and ensuring that the terms of the easement are followed. Representatives from the land trust make scheduled, usually annual, visits to the property to document the condition of the property and will notify the landowner of any potential violation of the conservation easement. If the terms of the conservation easement are violated, the land trust can take legal steps to stop or correct the violation.

The land trust is responsible for stewardship of the conservation easement for as long as the easement exists. It is important that a landowner select an organization that can demonstrate that it has the financial resources and staying power to handle these responsibilities long-term. Many land trusts request financial contributions (also tax deductible) to help defray some of the costs involved in administering a conservation easement agreement.

A land trust may also work with a landowner to develop a management plan as part of a conservation easement. Management plans include flexible goals and objectives relating to conservation of the property's natural and cultural features. Management plans, which should be updated periodically, are especially important for productive agricultural or recreational property or for property susceptible to invasive species.

## Part Six: What Next?



Landowners interested in learning more about conservation easements have several additional resources to assist them.

1. The land trust organizations in Texas can answer questions about conservation easements. A list of land trust contacts with phone numbers is included in an appendix.
2. The Texas Parks and Wildlife Department's Land Conservation Program can answer additional questions about conservation easements.

Texas Parks and Wildlife  
Land Conservation Program  
Carolyn Scheffer, Contact  
4200 Smith School Road  
Austin, Texas 78744-3292  
(512) 389-4779  
E-mail: [carolyn.scheffer@tpwd.state.tx.us](mailto:carolyn.scheffer@tpwd.state.tx.us)

3. The Land Trust Alliance, a national organization for land trusts, publishes books and other materials related to private land conservation. A description of several of these publications is listed in an appendix.

The Land Trust Alliance  
1319 F Street NW  
Suite 501  
Washington DC 20004-1106  
(202) 638-4725

4. Landowners should discuss the potential advantages and disadvantages of conservation easements with their own legal and tax advisors.

## Appendices



### I. Content of a Conservation Easement

**Parties** Grantor (landowner) and Grantee (easement holder)

**Date of Conveyance**

**Recitals** (“whereas” clauses)

- Title representation (assures that grantor owns the property)
- Conservation values of the property
- Legal description of property
- Documentation of “pre-easement characteristics” of property
- Continuation of existing uses
- Conveyance of rights to protect conservation values to grantee
- Qualifications of grantee to hold the easement

**Grant** (transfer of property interest)

- Consideration: nominal dollar amount or gift language
- Citation of statutory authority (Texas Natural Resource Code Chapter 183)
- Duration: perpetual

**Provisions**

1. Purpose: only uses consistent with protection of conservation values are permitted
2. Ingress and Egress: access to property by grantee
3. Prohibited Land Uses  
The three methods for defining prohibited land use are:
  - Exclusive: any land use not expressly prohibited is permitted
  - Unreserved: any land use not expressly reserved is prohibited
  - Inconsistent: any land use inconsistent with the easements' purpose is prohibited
4. Reserved Rights (the landowner's rights which are reserved for possible future use)
5. Access (public is typically denied access)
6. Amendment (if mutually agreeable between easement holder and landowner at the time, certain provisions of easement may be modified in the future as long as original intent is achieved)

7. Assignment (grantee retains right to transfer easement to another eligible holder)
8. Subordination (if property is mortgaged, the mortgage holder must guarantee that it will uphold easement provisions in the event of foreclosure)
9. Subsequent transfers (easement “runs with the land,” i.e., provisions bind all future landowners in perpetuity, even if the property is sold to another)
10. Recordation (easement documents recorded in county in which the property is located)
11. Successors (easement “runs with the land,” i.e., provisions bind all future landowners in perpetuity, even if property is inherited by another)

## II. Books and References

Available from Preserving Family Lands, P.O. Box 2242, Boston, Massachusetts 02107 (617 357-1644):

*Preserving Family Lands, Essential Tax Strategies for the Landowner* by Stephen Small

*Preserving Family Lands: Book II, More Planning Strategies for the Future* by Stephen Small

Available from the Land Trust Alliance, 1319 F Street NW, Suite 501, Washington D.C. 20004-1106 (202 638-4725):

*The Federal Tax Law of Conservation Easements* by Stephen Small

*The Conservation Easement Handbook* (with model conservation easement and historic preservation easement) by Janet Diehl and Thomas Bartlett

*Tax Economics of Charitable Giving*, prepared and published by Arthur Anderson & Co

Available from The Back Forty, Hasting College of Law, 200 McAllister Street, San Francisco, California 94102 (415 565-4857):

*The Back Forty*, a bi-monthly newsletter that focus on legal issues in land conservation

*The Back Forty Anthology: Selected Articles from the Newsletter of Land Conservation Law*

### **III. Texas Land Trusts**

The Archeological Conservancy  
James B. Walker, Southwest Regional Director  
(214) 691-3181, Dallas or (505) 266-1540, Albuquerque

Bexar Land Trust  
June Kachtik, President  
(210) 342-0135

Big Thicket Natural Heritage Trust  
Brent Arsement, Contact  
(409) 840-9436

Brazos River Preservation Society  
Carolyn Tyndall, President  
(281) 499-9091

Caesar Kleberg Wildlife Research Institute  
Dr. Fred Bryant, Director  
(512) 593-3922

Coastal Bend Land Trust  
Jennifer Lorenz, Executive Director  
(512) 882-4363

Connemara Conservancy  
Kathleen Crist, Executive Director  
(214) 346-9736

The Conservation Fund  
Dan G. McNamara, Jr., Attorney  
(512) 477-1712

The Cradle of Texas Conservancy  
Darrell Schwebel, Contact  
(409) 238-2160

Ducks Unlimited, Inc./Wetlands America Trust  
Ross Melinchuk, Contact  
(601) 956-1936

Galveston Bay Foundation  
Linda Shead, Executive Director  
(281) 332-3381

Heard Natural Science Museum and Wildlife Sanctuary  
Steven R. Runnels, Executive Director  
(972) 562-5566

Hill Country Land Preservation Trust  
Bart English, Contact  
(830) 997-0027

The Humane Society of the US Wildlife Land Trust  
Dennis J. White, Director  
(972) 488-2964

Katy Prairie Conservancy  
Carter P. Smith, Executive Director  
(281) 391-7116

Legacy Land Trust  
David Behm, Executive Director  
(713) 524-2100

National Trust for Historic Preservation  
Jane Jenkins, Southwest Office Director  
(817) 332-4398

Native Prairies Association of Texas  
Lee Stone, Contact  
(512) 476-1663

Natural Area Preservation Association  
Ned Fritz and Janice Bezanson, Contacts  
(214) 352-8370 or (512) 327-4119

The Nature Conservancy of Texas  
James King, Director of Land Conservation  
(915) 837-1778

Parks and Wildlife Foundation of Texas  
Paula Peters, Executive Director  
(214) 720-1478

Texas Audubon Society  
Catriona Glazebrook, Executive Director  
(512) 306-0225

Texas Cave Conservancy  
Jack Ralph and Mike Walsh, Contacts  
(512) 462-2507

Texas Cave Management Association  
Jay Jordan, Contact  
(972) 382-2458

Texas Parks and Recreation Foundation  
Al Johnson, Contact  
(214) 238-4250

Texas Wildlife Association  
David Langford, Executive Director  
(210) 826-2904

The Trust for Public Land  
Ted Siff, Director  
(512) 478-4644

The Valley Land Fund  
Wes Kittleman, President  
(956) 381-1264

Wetlands Habitat Alliance of Texas  
Eric Frasier, Executive Director  
(409) 569-9428



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Austin, Texas 78744

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