

Fall 2006

## CONSERVATION EASEMENT PROTECTS IMPORTANT HABITAT ALONG LUCKIAMUTE RIVER

A critical stretch of streamside habitat along the Luckiamute River and Price Creek is now protected by a conservation easement on Thomas Paine Farms in Kings Valley. This unique easement protects the most important riparian and wetland areas on the property while retaining the agricultural productivity of the farm. This easement will serve as a nucleus for protection of streamside habitat on



properties that border the Luckiamute River.

The location of the property along the Luckiamute River and the variety of habitats present on the site provide high ecological benefits to a large number of Willamette Valley native species. These include steelhead, cutthroat trout and Pacific Lamprey, a historically important food source for Native Americans. Habitats present on the site include oak woodlands, oak savannah, wetlands and riparian areas. The Luckiamute and its tributaries Price Creek and Maxfield Creek are important spawning and rearing habitats for Upper Willamette Winter Run Steelhead.

In addition to the benefits to fish species the property also contains grassland and upland habitats that provide nesting and food sources for a number of bird species in the Valley. Western bluebirds have been observed on the site and there is potential for habitat enhancement to support Western meadowlark and Vesper sparrows, which have been sited within ½ mile of the property. The property also provides forage for an elk herd of approximately 25 animals in Kings Valley.

The landowner approached the Greenbelt in 2003 to discuss conservation options that would protect the ecologically sensitive portions of his property while allowing continued agricultural use of the remainder of the farm. The farm produces Asian pears and chestnuts that are sold at the First Alternative Co-op, in Corvallis.

The Greenbelt used a unique approach to accomplish conservation on the property. For the first time in Oregon two different conservation programs were used jointly to craft a solution that worked for the landowner. The landowner enrolled 74.2 acres of the property into the Conservation Reserve Enhancement Program (CREP), a federal program, administered by the United States Department of Agriculture, Farm Services Administration (FSA). The goals of the CREP program are to improve water quality, wildlife habitat and erosion on agricultural lands adjacent to streams. Within Oregon the CREP program is targeted to assist in the recovery of salmon and trout species (salmonids) which have been listed as threatened or endangered species under the Federal Endangered Species Act. The program makes a rental payment to the

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*The Greenbelt Land Trust works to protect natural areas in the Mid-Willamette Valley to enhance Oregon's livability.*



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The Greenbelt Land Trust acts to enhance community livability by protecting open space.

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*Betty Griffiths, President*

# A Message From Our President

*As we continue to work on our updated Conservation Plan we want to hear from you. Which place in the natural world is most important to you? Who has inspired you to appreciate your special place? The feelings that we all have about our special place can be very strong and help us do the right thing to protect it for future generations. In this, and in future newsletters, I plan to focus this report on you, our members, by talking with you and learning first hand what is important to you and who has inspired you.*

*This past month I had the opportunity to sit down and talk with Greenbelt members of over 15 years, Matt and Marcie Amano, about how they became involved in the Greenbelt. Matt has recently published a book, "Charles Robert Ross, A Remarkable Citizen", about one of the founders of the Greenbelt. Matt shared with me that he got involved with land conservation because he admired Charlie Ross and his tenacity. He said that Charlie presented speeches on only three subjects at his Toastmaster's Club. One of those was on open space and the importance of protecting natural areas and habitat while it was still possible. That is, before significant areas got too expensive or were developed. Matt moved here from Los Angeles, a city that felt like a concrete jungle, where he craved for dirt to touch. By comparison, this area seemed like a park to him and at first he did not understand why Charlie was so eager to preserve green areas.*

*After he got to know Charlie better, he realized that Charlie understood the dynamics of land development and how once the land was developed and in private ownership it was no longer available for the general public to enjoy. He realized that Charlie was looking at least 40-50 years into the future and understood that the time to buy and preserve lands for the future is now. Matt understood this even better when he returned to his native village in Japan after being gone a number of years. He was very sad to see that it had changed from an area with beautiful wheat fields to an area filled with houses, shops and factories.*

*A local natural area that Matt and his wife, Marcie, greatly appreciate is Beazell Memorial Forest. This is a property that Matt and Charlie visited years ago to discuss with Fred Beazell options for protecting his property for the enjoyment of the public. With Charlie's help, this property was eventually donated to Benton County for permanent protection as a natural area and working forest.*

*The dedication of Matt's book is: "To Marcie, who is a true green thumb, to Charles who is a devoted greenbelt advocate, and to all the people who love nature." Clearly Charlie was an inspiration for Matt and Marcie.*

*Like Charlie, we are looking 40-50 years ahead to protect lands of community and ecological significance before they become too expensive or are converted to other uses. We want to hear from you. What part of our work is important to you? How can we serve you better?*

*Contact us at 752-9609. Thanks for your continued inspiration and support.*

*Betty Griffiths, President*

# CONSERVING OUR HERITAGE

Upland prairies in full bloom with beautiful Kincaid's lupine and Fenders' blue butterfly, pink check-ermallows under the spreading canopies of 200 year old oaks and fields of blue camas. These are all part of the natural heritage of the Willamette Valley.

Protecting this heritage also protects water quality, habitats for fish and wildlife and those special places that make us feel that we are home.

The Greenbelt Land Trust is working with landowners to conserve these important parts of our heritage before they are lost. We are continuing our work to conserve lands of significance in Corvallis and Philomath and also expanding our service area to conserve and restore important ecological lands throughout the mid Willamette Valley. Our regional work will focus on the conservation of wetlands, oak woodlands and savannahs and upland prairies in Benton and Polk counties and the western portions of Marion and Linn counties. We will also work on select properties in the eastern portion of Lincoln County.

The Greenbelt Board of Directors has adopted a set of criteria for evaluating potential projects in our expanded service area. These criteria will help us to focus our energies on those projects that provide the most benefit to native habitats in the valley. These criteria also help us in evaluating lands of community significance, in the

Corvallis/Philomath region, such as Dimple Hill.

The growth of our service area has been prompted by a number of factors. In the last five years comprehensive landscape scale



studies of the Willamette Valley have been completed that gave an inventory of the amount and types of habitats that were present prior to the 1850's. These studies identified how settlement of the valley has impacted native habitats and might impact them in the future. The data identifies the urgent need to conserve the last of these remaining native habitats and enhance these sites through restoration.

The Greenbelt reviewed this data with the help of our conservation partners to identify the most

important lands for protection in the Willamette Valley. This work, and in and discussions with our conservation partners, have shown us that we need to act on these conservation opportunities before development, land prices and changes in land use laws make protection impossible. Our work at

Owens Farm and Lupine Meadows are examples of how the Greenbelt is conserving and restoring native habitats in the Valley. We are now expanding this work to include high priority projects throughout the mid Willamette Valley.

Another consideration has been the increased number of inquires we have received from landowners in the Valley looking for ways to conserve and restore the ecologically sensitive areas of their properties. In the past two years we have worked with farmers, forest owners and other rural landowners who recognize and value their role in conserving our ecological heritage. The recently completed conservation easement on Thomas Paine Farm in

Kings Valley is an example of this work.

At the GLT conservation planning workshop in April, Dr. David Hulse from the University of Oregon gave a presentation on various scenarios for growth and change in the Valley as outlined in the Willamette River Basin Planning Atlas, Trajectories of Environmental and Ecological Change. This comprehensive study of growth and change in the Willamette Valley showed that we can accommodate growth and protect those special places that will conserve our heritage. ❖

# Good News for Conservation Tax Incentives

-by Cary Stephens

As a GLT board member and lawyer, I am happy to report to our members recent changes to the IRS tax code that favor conservation easements. If donating a conservation easement on your property appeals to you please contact Karlene McCabe at the Greenbelt office for further information.

On August 3, 2006 the US Congress approved an expansion of the federal conservation tax incentive for conservation easement donations. (H.R. 4). On August 17, the President signed it into law. The changes to the law can be found in Title 26, Section 170 or the US Code.

As recently summarized by the Land Trust Alliance:

*"The new law:*

- *Raises the deduction a landowner can take for donating a conservation easement from 30% of their income in any year to 50%;*
- *Allows qualifying farmers and ranchers to deduct up to 100% of their income; and*
- *Extends the carry-forward period for a donor to take tax deductions for a voluntary conservation agreement from 5 to 15 years. "1*

The Land Trust Alliance gives a good example of how the new rule will work.

*"Under the previous rules, a landowner earning \$50,000 a year who donated a \$1 million conservation easement could take a \$15,000 deduction for the year of the donation and for an additional 5 years –*

*a total of \$90,000 in tax deductions.*

*The new rules allow that landowner to deduct \$25,000 for the year of the donation and then for an additional 15 years. That's \$400,000 in deductions. If the landowner qualifies as a farmer or rancher, they can zero out their taxes. In that case, they could take a maximum of \$800,000 in deductions for their million dollar gift." 2*

The new law is especially favorable to farmers, allowing a deduction of up to 100% of their income. It also makes changes to how corporate farms are treated, allowing corporate farms (those that are not traded on any securities exchange) to take advantage of deductions of up to 100% of income under certain circumstances. This will be helpful for small family corporate farms, and may prompt protection of land by larger non-publicly traded farm corporations. However, one commentator, Boston attorney Joan B. Di Cola, does point out, *"The 100% deduction for donations by 'farmers' ... appears to be available for a large, non-publicly traded farming or ranching concern, like Perdue chicken. There are no income limits on the entities that qualify as farmers; only that more than 50% of their gross income, as adjusted, derives from farming or ranching. In one fell*

*swoop, a closely held farming corporation can eliminate its taxable income for the current year, reduce the value of the farm or ranch and attendant property taxes forever, and still operate the farm as a farm. The pesky limitations of special use valuation can be totally avoided." 3*

Thus, large corporations may attempt to exploit the tax benefits of the new law without having a true conservation purpose. To counteract that, and to otherwise prevent misuse of the law, Congress tightened appraisal standards and increased dramatically the penalties provisions for overvaluing an easement donation. The Greenbelt always relies on professional appraisers who are experienced, so these new standards should not be a deterrent to our efforts. We also

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# WHAT IS A CONSERVATION EASEMENT?

A conservation easement is a legal agreement between a landowner and a qualified conservation organization, such as the Greenbelt Land Trust, or government agency that permanently limits uses of the land in order to protect its conservation values. Conservation easements can be used to protect a wide variety of land, including farms, forests, historic areas, ranches, wildlife habitats, and scenic views. The Greenbelt Land Trust strives to secure and protect in perpetuity lands that protect native habitats, preserves natural beauty, and provides a connection to the natural world.

A landowner sometimes sells a conservation easement, but usually easements are donated. If the donation benefits the public by permanently protecting important conservation resources and meets other federal tax code requirements it can qualify as a tax-deductible charitable donation. The amount of the donation is the difference between the land's value with the easements and its value without the easement. Placing an easement on your property may or may not result in tax savings. Any easement either donated to or purchased by the Greenbelt Land Trust requires an appraisal completed by a qualified appraiser.

The land trust or government agency receiving the easement takes on the permanent responsibility and



legal right to enforce the terms of the easement. It will monitor the easement by inspecting the land regularly (generally on an annual basis) and talking to the landowner about future plans in order to avoid conflict with the easement. ❖

*Those who  
contemplate the  
beauty of the earth  
find reserves of  
strength that will  
endure as long as  
life lasts.  
- Rachel Carson*

## *Conservation Tax Incentives*

*(Continued from page 4)*

have criteria and a process in place to insure that any easements we accept have true conservation value.

Those landowners interested in gaining the benefits of this new law should act quickly as the law is only effective for donations made from January 1, 2006 through December 31, 2007. After that, the law would revert back to previous provisions, unless Congress extends the deadline. Time is limited. ❖

<sup>1</sup> Letter from Rand Wentworth, President, Land Trust Alliance, from LTA website, updated as of 9/13/06.

<sup>2</sup> Id.

<sup>3</sup> Steve Leimberg's Charitable Planning Newsletter #102 (August 15, 2006) at

<http://www.leimbergservices.com>.

# Contributions & the Generation Gap

-by Stephan Friedt

## How do we keep the membership thriving? How do we bring new, young members into the organization as volunteers and donors?

These questions are asked by every non-profit in the country...and some insightful answers have been proposed in several in-depth studies. The insights these studies provide can help us keep the Greenbelt Land Trust thriving and successful. But it takes planning and concerted effort by the staff, board of directors and the current membership to supply new members with the incentive to participate.

Let's look at the generational differences.

### Pre World War II Generation (currently the "Grandparent" generation):

*Studies show that 80% of this generation makes donations of \$25.00 or more on an annual basis.*

### Baby-Boomer Generation (the parental generation):

*The same studies put this generation's giving level at 75%.*

### Generation X (defined by demographers as born between 1965 and 1981):

*Just over half...53%...of this generation donates to charities.*

## What causes the dramatic drop in donations?

Studies show that Generation X members are not less interested in donating. They have different ideas on how to participate, and different requirements of their chosen charities than their parents or grandparents.

Generation X members were not part of any social movements (The Vietnam War, Civil Rights Movement, etc.), and studies show a majority of them grew up in an environment of domestic instability. This was the first

generation of latchkey children, with higher levels of divorce, and far more likely to have watched their parents deal with corporate down-sizing and job lay-offs. Because of these social issues, Generation X'ers are far less trusting of bureaucracy and far more cautious and skeptical.

There is also evidence to support findings that "fathers" in this age group more often seek time with their spouses and children, shortening the amount of time available to dedicate to civic activities.

Generation X members demand more information about a chosen charity before they commit either financially or physically. They seek organizations that have transparency in their finances, and they avoid longstanding groups with suspect cultural goals or tarnished images.

Generation X members are not necessarily less interested in giving than their predecessors...they don't do it blindly or just because it's a "non-profit".

Studies also show that they gravitate towards charities that give challenges and social connection opportunities...that create programs and activities that follow their set of interests and values.

Organizations that supply volunteer opportunities that can build an emotional involvement, find their members becoming more financially involved as their schedules evolve and their financial stability increases. Members of Generation X are more likely to have attended college than their parents, but they also are more likely to have student loans and credit card debt relatively higher than their parents experienced, making charitable financial commitments harder to justify.

In addition, while the technology boom of the late 90's made some of them multi-millionaires...the majority have experienced job lay-offs and struggle with the real need of two income families...even while struggling with the "failure to launch" syndrome of still living with parents. There was no "unbridled economic growth" like their parents and grandparents were often fortunate to experience...in fact statistics show the actual wage growth has been negative.

Those who are financially stable look for organizations that give them the most for their time and money. They want to be involved, but not in groups that waste their precious free time, or only see them as a donation check.

Because this generation lacked the social structure of prior generations, and because they are so much more mobile than previous generations, there is a constant desire to find that social structure, to grab on to that social cause, to work among people with the same ideals and values and aspirations.

## So what can we do to ensure future new participants?

The organizations that provide the social opportunities, that instigate leadership programs, that encourage the involvement of their members in similar groups, that take the time and effort to train their members in how to be effective non-profit board members...these progressive organizations find that the volunteer of today becomes the donor of tomorrow, and the benefactor of the future.

The challenge for us will be to provide the social connections...to supply the enthusiastic people at each and every outreach function...to provide the desired kind of organization...to set the examples and share our experiences that exemplify the ideals and values that future members are seeking.

Are we up to the challenge? ❖

## PROTECTION ALONG LUCKIAMUTE RIVER

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landowner and also helps to foster enhancement of riparian habitats through plantings of native trees and shrubs.

The CREP program is a 15 year lease but does not provide permanent protection for the property. The landowner desired a more permanent protection option for this property. Purchase of a permanent conservation easement over 145 acres of the farm including the area enrolled in the CREP program provided a solution for the landowner. The easement held by the Greenbelt protects both the riparian and wetland areas of the property and also prohibits any subdivision or homesites on the 145



acres. This will protect the agricultural productivity of the farm. The remainder of the property is not

under conservation easement and retains its existing homesites and agricultural activities. This creative solution met the goals of the landowners and also provides an example of how state and federal conservation programs can work together to protect sensitive habitats on working farms.

The Greenbelt wishes to thank the landowner and our funding partners for their patience in making this project a reality. This successful project provides an example of how we can work with landowners and out

conservation partners to protect the ecological and agricultural values in the Willamette Valley. ❖

**YES!** I WANT TO SUPPORT THE GREENBELT LAND TRUST  
with the following tax-deductible contribution.

### Membership Form

- General \$35
- Family \$60
- Supporting \$125
- Guarantor \$250
- Patron \$500
- Millennium Club \$1,000
- Conservation Circle \$2,500+
- Additional Gift  
for Land Acquisition \$\_\_\_\_\_

I am enclosing a check for \$\_\_\_\_\_ for membership in the Greenbelt Land Trust.

- New Member
- Renewal

Name		
Address		
City	State	Zip
E-mail		
Telephone		Date

MAIL TO: Greenbelt Land Trust PO Box 1721, Corvallis, OR 97339

#### Volunteer Opportunities

I am interested in participating with the following activities:

- Stewardship/Restoration
- Trails
- Land Conservation
- Education/Events

#### More Information

- Please contact me about an educational presentation to my group or organization.
- Send me information about the tax benefits of land gifts and conservation easements.
- Send me information about including the Greenbelt in my trust or will.

## *Owens Farm Restoration & Management Plan Completed*

The Greenbelt Land Trust is pleased to announce the completion of our Owens Farm Restoration and Management Plan. The Greenbelt Land Trust's vision for its 95 acre Owens Farm property is to protect, restore and manage rare native habitats and rare species and to provide low-impact education, recreation and ecological research. In addition, the Greenbelt Land Trust desires to use Owens Farm as a focal point to partner with public agencies, private landowners and other organizations to promote restoration and management of native habitats in the Jackson-Frazier watershed. This plan contains the vision, goals and objectives, current conditions, restoration targets, a restoration action plan, and other information to guide habitat restoration and provide for other uses.

The Greenbelt Land Trust would like to acknowledge and thank our advisory committee for all their hard work and dedication in helping to develop this plan. We would also like to thank Salix Associates for working with all of us to complete this important document. The plan was funded by the generous support of the Landowner Incentive Program, a U.S. Fish and Wildlife Service grant program administered by the Oregon Department of Fish and Wildlife, by the Oregon Watershed Enhancement Board and by donations from Greenbelt Land Trust members.



Copies of the full plan are available to view and download on the Greenbelt Land Trust's web site, [www.greenbeltlandtrust.org](http://www.greenbeltlandtrust.org). If you have any questions regarding the plan or how to obtain a copy please contact the office at 752-9609.



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