

## **MID-MICHIGAN LAND CONSERVANCY**

### **Annual Report of Activities – 2009**

#### **Mission**

The mission of the Mid-Michigan Land Conservancy (MMLC) is to protect farmland and natural land in mid-Michigan. Our area of coverage is Ingham, Eaton, Clinton, Ionia, Shiawassee, Hillsdale and Jackson counties. MMLC is a qualified land conservancy as recognized by the State of Michigan and the Internal Revenue Service and is covered by Section 501(c)(3) of the Internal Revenue tax code. It is qualified to receive donations of conservation easements on land, gifts of land, monetary donations, and other donations. These donations can be used as income tax deductions.

#### **Protection of Land**

MMLC completed one (1) conservation easement this year. The protected parcel is 81 acres and what is particularly nice about it is that it's in a completely natural condition. It is loaded with deer and turkey. The Looking Glass River flows through the property as does a creek that flows into this river. The property has a slight roll to it and has a mixed cover of vegetation – grassland, shrub land and woods. With habitat like that it is not surprising a variety of plants are present and probably a good variety of animals. In addition, the owners of the property have designated that MMLC will receive full ownership of the property when they die.

We now have a total 1,492 acres under protection through 12 conservation easements. A description of all properties under protection can be found at our web site [www.midmilandcons.org](http://www.midmilandcons.org). Currently we are working with a couple who plan to complete their conservation easement in 2010.

#### **MMLC and the Advancing Conservancy Excellence (ACE) Program**

In the fall of 2008 MMLC was accepted into the ACE Program. This is a three year program offered by Heart of the Lakes and the Land Trust Alliance and is designed to expand and improve the operating capabilities of Michigan conservancies. As part of the program, we have developed an Implementation Plan for MMLC and started to complete its provisions. We used the LTA's *Land Trust Standards and Practices* document as the basis for our Implementation Plan. We are also currently developing, with the assistance of a facilitator, a 3 to 5-year Strategic Plan for MMLC and an Annual Plan for 2010. Funds to pay for the facilitator come from the ACE program. Completing the Implementation Plan and preparing Strategic and Annual Plans will help MMLC when it applies for accreditation of its operations from the Land Trust Alliance. Going through these processes will make us a more effective organization for fulfilling our mission of protecting farmland and natural land.

Once we have these processes finished, which we want to do by this coming summer, we will have the capacity to handle more conservation easements per year than previously. So if you know of landowners that are considering protecting their land, have them contact us. I am sure we can help them. Also, if you would like us to give a presentation on land protection to groups of landowners or other groups, again contact us to arrange such a presentation. In these talks we would explain how protection of land is accomplished and would include a discussion of the tax benefits and other benefits that landowners can receive.

#### **Important Information for Landowners on Tax Benefits When They Protect Land with a Conservation Easement**

On August 17, 2006, President Bush signed into law the Pension Protection Act of 2006. The Act contains important new incentives for landowners to protect their lands through donation of conservation easements and these parts have been extended through December 31, 2009, but as of now they have not been extended beyond 2009. Early in 2010, Congress and the President are expected to extend them at least through 2010 and to make them retroactive to January 1, 2010. The law: (i) raises the deduction a donor can take for donating a conservation easement from 30 percent of his or her income in any year to 50 percent, (ii) allows qualifying farmers and ranchers to deduct up to 100 percent of their income, and (iii) extends the carry-forward period for a donor to take a tax deduction for a conservation agreement donated voluntarily from 5 to 15 years.

These are powerful tools that allow donors of modest income to receive greater credit for donating a conservation easement on property they own to a qualified land conservancy.

Another important benefit for protecting land was enacted by the Michigan legislature in December of 2006. Michigan Act 446 of 2006 eliminates the “pop-up” tax on land covered by a conservation easement when ownership of the land is transferred, for example, when it is sold. The taxable value that the land had before the transfer occurred is retained by the new owner after the transfer has occurred. This will make land covered by a conservation easement more attractive to new owners. The exemption does not apply to buildings or other structures on the land.

### **Affiliations**

MMLC is a member of Land Trust Alliance, a national land protection advocacy organization. MMLC is also a member of Heart of the Lakes, a state land protection advocacy organization.

### **Meetings and Website**

The Board of Directors of MMLC meets approximately 6 times a year. The meetings are open to all, so feel free to attend. Our website is [www.midmilandcons.org](http://www.midmilandcons.org).

### **Board of Directors**

The members of the Board are: Stephen Buzby, Christie Bleck, Eckhart Dersch, Chris Freiburger, Carl Harmon, Paul Kindel, Ken Rosenman, Edward Schools, and Jody Simoes. Elections were held in the spring and Eckhart Dersch and Edward Schools were re-elected to the Board. Officers elected were: Paul Kindel (President), Edward Schools (Vice-president), Jody Simoes (Secretary), and Stephen Buzby (Treasurer). The board members and officers serve 3- and 1-year terms, respectively.

### **Protection of Land and MMLC**

If you know of landowners who would like to protect farmland and natural land, let them know about MMLC. We would be pleased to talk with them and provide them with information on and assistance with protecting their land.

If you or someone you know would like us to give a land protection workshop for landowners in a particular part of our coverage area, we would be happy to do so.

Feel free to contact me by e-mail ([kindel@msu.edu](mailto:kindel@msu.edu)), postal mail (2915 Margate Lane, East Lansing, MI 48823), or telephone (517-332-3091). We welcome all inquires.

Paul K. Kindel, President,  
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December 29, 2009