

THE  
**ANDERSON  
VALLEY  
LAND  
TRUST**  
INCORPORATED



P.O. BOX ONE  
YORKVILLE, CA 95494

# GOOD DIRT

The Newsletter of The Anderson Valley Land Trust  
Spring 1993

## TODD AND MARGE EVANS DONATE CONSERVATION EASEMENT PROTECTING WELLSPRING RENEWAL CENTER IN PHILO

Todd and Marge Evans, of Ukiah, have concluded a conservation easement with the Anderson Valley Land Trust that permanently protects the beautiful Philo property known as the Wellspring Renewal Center. With a long history as a Navarro River retreat and resort (old-timers will remember this spot as Ray's Resort), the Evans property is richly deserving of preservation for the enjoyment of future generations. Protection of the Wellspring property brings the bonus of additional protection for the Navarro River and Hendy Woods State Park, two beloved and ecologically significant features of Anderson Valley.

Join us **Sunday, June 20 from 4 - 9 PM** at the **Wellspring Renewal Center** for a presentation on the Evans' conservation easement and a discussion about **protecting the Navarro River and other riparian habitat, as well as forestland**. This afternoon will feature a **nature walk** on the Wellspring property, followed by a **buffet reception with music and Anderson Valley wines**.

Anderson Valley Land Trust president, Connie Best, will be there with Todd and Marge Evans to describe the details of the Wellspring easement, as well as other easements in progress. This is another in our series of educational workshops on private land protection options. Questions are invited!

So take a drive down to the end of Ray's Road in Philo and learn more about how you can help ensure that the natural bounty of Anderson Valley will be protected for generations to come. A **suggested donation of \$25** to benefit the work of the Anderson Valley Land Trust will be welcome.

The terms of the conservation easement ensure that the redwood forestland that makes up almost half of the property will be managed for the restoration and enhancement of old growth forest characteristics, such as large trees, natural species diversity, multiple layers of forest canopy, and retention of standing dead and downed trees as well as the litter of the forest floor -- features which protect soils and watershed functions, and wildlife habitat. Selective timber harvesting that is consistent with these ecological constraints will be permitted. Therefore, the Evans' Wellspring property will now provide permanent buffer to the increasingly rare and fragile old growth redwood forest of Hendy Woods, as well as additional habitat for threatened old growth dependent wildlife.

Within 200 feet of the Navarro River no timber harvesting will be permitted, for two reasons: (1) to stabilize the soils of the steep slopes rising above the river in this area so as to minimize the destructive effects of erosion, which has been damaging to fish habitat and water flow; and (2) to ensure that the cooling shade of the native redwood forest is

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restored and preserved through time to benefit the salmon habitat of the Navarro.

The Evanses have also generously donated a significant portion of their Navarro River water rights to the Anderson Valley Land Trust, guaranteeing that the flow of the river at this point is never insufficient for the needs of fish and wildlife. By placing this conservation easement on these fifty acres another important link in the chain of protected areas running along the Navarro is added, providing needed refuge to native species threatened with loss of habitat as even our lovely rural valley develops through more intensive land use.

With this easement, Todd and Marge Evans made a tremendous gift to the community by ensuring that the ecological integrity this special property will be managed and maintained for the future. As usual with conservation easements, this property is remaining in private hands: the Evanses can transfer the property just as they could before, the Wellspring Renewal Center will continue to utilize the property, and many other uses remain unrestricted. The restrictions embodied in the conservation easement are solely for the purpose of preserving the significant natural features that have been identified. In fact, by these restrictions the other uses and enjoyment of the property will be enhanced.

We would like to extend our thanks to the Evanses for their generous commitment to the protection of the Navarro River and the redwood forest. We also want to thank Alan Porter for his pro bono legal services donated to the AVLT; Patrick and Jane Miller for their many hours walking the property, identifying plant communities, mapping and describing the natural features and improvements; and Micki Colfax, for serving as Board liaison. It is through the combined efforts of committed landowners and conservation volunteers alike that we can accomplish much more than what any one of us can individually -- and leave a lasting legacy of a fruitful and rural Anderson Valley to future generations. Come visit Wellspring with us on Sunday, June 20, to celebrate this gift and to learn more about conservation easements.

*If you like our work, make it your own!*  
**Join the AVLT "Conservation Corps"**

The Anderson Valley Land Trust is an entirely volunteer organization, staffed by people like yourselves, who love the valley. In addition to our seven person Board of Directors, we have been very fortunate to have the additional commitment of generous community volunteers.

We are pleased to be receiving inquiries every week from landowners seeking our advice and assistance. And, with each conservation easement concluded, the work has only begun for the land trust, because we then take on the permanent responsibility to monitor the terms of the easement for the donor through time. Success brings more demands on our resources -- we need you to join us in our efforts.

If you are interested in helping, then join the AVLT "Conservation Corps", and work on one of the committees listed below, or ask us for other ways you can help. Enjoy the deep satisfaction of helping to preserve the valley you love.

- **Land Projects:** Working with landowners to create the right conservation solution for their property.
- **Land Stewardship:** Gathering the baseline information about the natural characteristics of a protected property, and then monitoring the terms of an easement annually. Also, participating in habitat restoration projects.
- **Public Education:** Get the word out to our friends and neighbors about their options for preserving what they value about their property -- and the advantages of doing so. Help us produce this newsletter, landowner mailings, public workshops, press releases and speaking events.

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## WHAT ARE THE ADVANTAGES AND DISADVANTAGES OF CONSERVATION EASEMENTS?

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### What are the advantages of a conservation easement?

Conservation easements are an effective, private and low-cost means for the public to benefit from the protection of land for open space, wildlife habitat, ecological significance, responsible resource production and scenic enjoyment -- all of which would be lost through unrestricted development. A conservation easement is a legal restriction that a landowner places on his or her property to define and limit the type of development that may take place there. This restriction is donated typically to a non-profit land trust and is recorded with the deed. The land trust then carries the responsibility to inspect the land periodically and enforce the restrictions on behalf of the landowner in perpetuity.

For the landowner, a conservation easement offers the means to protect the special attributes of a property without relinquishing the ownership and enjoyment of the land. In addition, the landowner gains the satisfaction of knowing that the land he or she values will be protected and preserved in perpetuity. Moreover, conservation easements meeting the standards of the Internal Revenue Code are deductible as charitable contributions.

Even easements not meeting the IRS standards may still provide tax benefits. For example, by reducing the size of a taxable estate a conservation easement may enable land to pass intact to future generations when it might otherwise have to be sold to pay estate taxes.

### Are there financial benefits to donating a conservation easement?

**Income taxes:** Donation of development rights and other conservation restrictions through an easement may constitute a charitable gift deductible for federal and state income tax purposes. The value of the gift, determined through a qualified appraisal, is equal to the difference between the fair market value of the property before the easement is granted and its after-easement value. To be deductible, an easement must be permanent, meet certain minimum conservation and public benefit tests established by the IRS, and be donated to a "qualified" organization, like the Anderson Valley Land Trust.

Generally, the Internal Revenue Code Section 170(h) defines the necessary "conservation purposes" of an easement to include at least one of the following:

- the preservation of land areas for outdoor recreation by, or the education of, the general public; or
- the protection of relatively natural habitats of fish, wildlife, or plants, or similar ecosystems; or
- the preservation of open space -- including farmland and forestland -- for scenic enjoyment or pursuant to an adopted governmental conservation policy; in either case such open space preservation must yield a significant public benefit; or
- the preservation of historically important land areas or buildings.

**Estate taxes:** State and federal estate taxes on unrestricted land can be so high that the heirs are often forced to sell some or all of the land just to pay the taxes. With the rapid appreciation of land values in California, many landowning families don't recognize how devastating the estate tax bill can be with the full market value of their land factored in. The real effect of federal estate tax rates ranges from 37% for estates valued over \$600,000 to 55% for estates over \$3 million. An easement can reduce the appraisal value of property significantly, often to the extent that estate taxes are reduced or eliminated. Thus, an easement may enable heirs to keep land that they otherwise would have to sell.

(Examples of possible landowner income and estate tax savings are available from the Anderson Valley Land Trust. Potential easement donors should consult with their own legal counsel and accountant in determining their potential for income tax benefits.)

**Gift taxes:** When a person gives land to someone who is not his or her spouse, the gift is subject to federal gift taxes if its value exceeds the maximum tax-free amount of \$10,000 given to any one person per year. Lowering the appraised value of the land through a qualified easement may allow the owner to give more land in any one year without incurring a gift tax, or it may help reduce the amount of tax imposed.

**Property taxes:** The reduced value and restricted uses of land subject to easements has formed the basis for reduced property tax assessment in many states and some California counties. It can't be said yet for certain if this will be true in Mendocino County. If a landowner's property is not presently in a special tax program like TPZ or under Williamson Act contract, and the easement significantly reduces the appraised value of his or her land, then the landowner should consider contacting the County Assessor for a reduced valuation.

### **What are the disadvantages of a conservation easement?**

A conservation easement is not appropriate in every case. Some parcels of land are not sufficiently valuable from a conservation standpoint to justify the restrictions of an easement. In other cases, the conservation values may be so significant and fragile that outright fee ownership of the property is the best means of protection. The Anderson Valley Land Trust has developed a set of criteria for its Board to use in assessing the relative merits of proposed easements. Interested landowners should request a copy of these guidelines.

A potential disadvantage for the landowner is that a conservation easement, in restricting the use of the land, may reduce the land's market value. A landowner concerned about the financial implications of a conservation easement should carefully weigh the trade-off between possibly reduced market value and any potential tax advantages.

For the conservation organization, an easement means the responsibility and expense of regularly monitoring the property and, if necessary, enforcing the easement in court. A conservation organization like the Anderson Valley Land Trust will accept an easement only if it meets the organization's objectives and only if the organization is able to fulfill the responsibilities involved.

## **LAND STEWARDSHIP MADE SIMPLE: *Remedies & Pleasures***

With this issue of *Good Dirt* we're introducing a periodic column with some tips for how you can get to know and care for the natural features of your land, with guest columnists who will share their expertise on various subjects, from working with native plants to encouraging native birds. This issue, our contributor is ALVT Director, Laurie Wayburn, and her subject is:

### **Erosion -- the Diffusion Solution.**

Living in Anderson Valley can feel like living in Paradise, and this spring is green enough to have everyone believe it. But the long wet winter revealed a few other sides of nature, with roads washing out and streams silting up. One of the biggest sources of sediment pollution in our creeks and rivers is poorly designed and maintained roads. Most of you have observed the many washouts this year, big and small. They happened on ranch roads, driveways, county roads and even the ever-worked-upon engineering marvel of Highway 128. If you've got a more seriously eroded road this spring than you had last fall, there are some easy ways you can help maintain the road, prevent destructive sedimentation of our waterways, and preserve your soil.

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First and foremost is having adequate drainage ditches, water bars and correctly sized culverts. Second is ensuring that these features are not blocked by debris or rocks. And third is having a splashway or energy diffuser at the outlet of the culvert and water bar. Peachland Road is a great example of how a diffuser (or lack of one) can make such a difference. The principle is simple: when there is something to break or diffuse the flow of water coming out from a culvert or water bar, the soil is not washed away by the energy of the downspout flow. With the unconsolidated soils of Anderson Valley, this can make a big difference in the lifetime of a culvert, for the diffuser prevents the undercutting you see so often beneath culverts. Even with water bars to divert the flow from travelling straight down your road, if you don't put something underneath the flow as it is directed off-road and down hill, the road edge will erode -- sometimes with impressive speed!

Splashboards or energy diffusers are easy to put in, and you can use just about anything solid: old stumps, large pieces of scrap wood, concrete rubble, rock. Just make sure it is firmly placed and won't wash away itself when you have a good flow hitting it. And that's key: make sure you put it where the flow will pour onto it, rather than the ground, accommodating different rates of flow, too. This past winter was a good opportunity to see what erosion damage can result from some "normal" rainfall. Next winter you can be prepared. Your road will stay in better shape -- and so will your hillside and creeks.

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## *A Tool for Protecting Our Working Forests*

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Just about half of Anderson Valley is forestland, mostly zoned for timber production. There has been much debate here in Mendocino County, and, indeed the whole Pacific northwest, about the management of forestlands. A lot of polarizing has occurred in the process, with one side being accused of destroying the landscape and the other of putting the livelihood of owls over people. While the debate rages, many thousands of acres of forestland are in danger of conversion -- to chaparral or hardwoods or to residential development. One area most everyone agrees on is that they want to see forestland preserved as forestland.

There is a middle way in forest management between the extremes of preservation and exploitation -- that of **stewardship forestry**. Taking the long view. Balancing the biologic needs of the forest with the needs of landowners for productive use of the land. Gaining income from the forest, but not at the expense of future generations and future productivity. Learning to value a forest not just for its trees but for all its benefits and products.

Conservation easements are an excellent tool for landowners to use to define and preserve their vision of stewardship forestry. A conservation easement can:

- Guarantee their forestland stays as forestland and is not sub-divided or overcut when they're gone.
- Ensure that key ecological features are always protected, such as creeks and riparian areas, wildlife and fish habitat, and old growth preserves.
- Set silvicultural standards for the long term that are best for your property, such as prohibiting clearcuts or requiring uneven age management.
- Encourage the restoration of natural forest structures, such as multiple canopy layers, native species diversity, a range of age classes, as well as dead trees for soil improvement, water retention and habitat.

At the same time, a forestland-owning family (or business) can receive tax benefits in return for dedicating their land to forest conservation. In particular, the estate tax burden could be greatly eased on the heirs to forestland, by, for instance, stripping off the speculative "break-up" value of the property that you don't intend to develop anyway.

We welcome your questions or requests for more information about preserving your productive forestland through conservation easements.

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Please mail this form and your tax-deductible contribution to:

Thank you!

_____	Supporter (\$50)	_____	Charter (\$1000)
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\_\_\_\_\_ Yes! I want to contribute to the preservation of the natural heritage of our valley by supporting the Anderson Valley Land Trust.

\_\_\_\_\_ I want to learn more about the Anderson Valley Land Trust and private land conservation. Please send me additional information.

\_\_\_\_\_ I want to volunteer my time to work with the Anderson Valley Land Trust.

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