

GOOD DIRT

The Newsletter of the Anderson Valley Land Trust, Incorporated
February 2009

This **SPECIAL EDITION** of Good Dirt carries two major news items. We are thrilled to announce the completion of a conservation easement on the 695-acre Bickell Ranch near Yorkville. This is our largest project to date and pushes our total land under conservation easement over 2,000 acres. We also want to alert landowners to the major benefits of the expanded tax incentives for granting conservation easements. These expanded tax incentives are of particular interest to moderate-income landowners and are set to expire at the end of this year. (See the article starting on page 4.)

Conserving the Bickell Ranch

New Easement Protects 695 acres near Yorkville

By Kathy Bailey

Tom Bickell can remember thinking as a boy, "I want this place to stay just the way it is." Thanks to his decision to place a conservation easement on his property, that childhood dream is coming true. Tom knows pretty much every corner of the rugged 695 acres at the end of Elkhorn Road near Yorkville that his dad, William Herbert Bickell, known as Herb, began piecing together in 1952 with the purchase of 200 acres. By 1959, the property was complete. Herb was a friend of a neighboring landowner and had, himself, been visiting the area since the early 1930s. Tom says his dad spent as much time at the ranch as he possibly could and introduced him to it at a very young age. He loves the place as much as his dad did. Tom's wife Marilyn cares about the land too and enjoys being there even in stormy weather. She strongly supported Tom's decision to seek protection.

Tom, the former long-time Police Chief of Ft. Bragg, likes nothing better than to show people the old oaks and majestic madrones, the spectacular craggy rock outcroppings, the big Douglas firs, and the highly unusual stands of native grasses. Photos document a wide array of wildflowers on the ranch. (See Wildflower Walk on page 2.) Through it runs a long segment of Rancheria Creek.

The easement Tom negotiated with AVLT is balanced to protect the conservation values of the land while providing for some commercial use in the future, such as mushroom gathering and turkey hunting. Even though state law



Tom and Marilyn Bickell

(continued on page 2)

Bickell Ranch – *continued from page 1*

would allow the property to be broken up into several parcels, the easement specifies that it will remain in one piece. The pre-existing Non-Industrial Timber Management Plan (NTMP) remains in effect, but additional provisions have been added to avoid building new roads and to ensure the largest firs and hardwoods will always be retained. Tom particularly wanted to avoid logging the redwoods, which grow along the Rancheria and in an additional upland



grove. Redwoods are relatively uncommon this far inland, and the easement protects the redwoods completely.

Multiplying the conservation values of this easement is its location directly adjacent to the 3670-acre Galbreath Wildlands Preserve, created in 2004 and owned and managed by Sonoma State University. The Preserve is itself adjacent to an additional 746 acres protected by a conservation easement held by another land trust. These combined 5111 acres of habitat protection create a broad, meaningful wildlife and native plant community corridor. Tom's partnership with AVL T to ensure the future protection of his property demonstrates that the common thread bringing people together to create a conservation easement is a simple, but powerful desire to protect the land and its diverse ecosystems for future generations.

Pond on Bickell Ranch

WILDFLOWER WALK On Our Newest Easement Property

April 18, 2009. Save the Date!

We invite you to walk with Claire Wheeler (co-author of *Flora of the Vascular Plants of Mendocino County*) and Jane Miller (horticulturist and instructor in plant identification at UC Berkeley Extension) on Saturday, April 18, 2009 starting at 1:00 p.m. to see and learn about the many spring wildflowers on the Bickell Ranch outside of Yorkville. If you would like to join us, please call the land trust office (895-3150) or email us (avlt@mcn.org). We will need your name, phone number, and email address (if you use one) to contact you about carpooling options, directions, and to send you a reminder.

**Help Preserve and Protect our Watershed
with the AVLT Volunteer Monitor Program**

VOLUNTEERS NEEDED

One equation always holds true for land trusts: more easements and more acres means more monitoring. This certainly applies to AVLT after our recent growth. We are required to monitor all conservation easements annually, and now you can help us by participating in our **Volunteer Monitor Program**.

As a volunteer monitor you'll receive practical training on what to look for, such as changes on the land, easement compliance, and the effects of weather and erosion. Then you'll go out for live monitoring with AVLT board members. Most monitoring visits take two to three hours including driving time, and we generally do much of our monitoring by walking maintained roads and trails.

To volunteer, call our office at 707-895-3150 or email us at avlt@mcn.org. Let us know if you prefer to be contacted by phone or email. We will contact you as monitoring visits are scheduled season by season. We need your help and we look forward to sharing with you one of the most engaging aspects of land trust work.



Bickell Ranch

Tax Incentives – *continued from page 4*

These tax incentives are a powerful tool for allowing modest-income donors to receive greater credit for donating a valuable conservation easement, because many donors cannot fully use the deduction over the normal 5-year carry forward period and at the lower 30% deduction limit. They are particularly useful for donors whose primary income is ordinary income (such as wages or withdrawals from retirement accounts) as opposed to dividends or capital gains.

While the land trust community has been working hard to make the expanded tax incentives permanent, the current tax climate in Washington is not encouraging. Given the reality of major deficits, many believe that it will be difficult to persuade Congress to even extend the incentives for a few more years, let alone making them a permanent part of the tax code.

If you are considering using a conservation easement to preserve your land, 2009 may be your year. Given the expiration of the expanded tax incentives, AVLT expects to be very busy this year and we are trying to avoid a year-end crunch. We encourage you to call us as soon as possible if you want to explore how AVLT could help conserve your land with a conservation easement.

Please note that AVLT cannot give you legal or tax advice. We recommend you discuss with your tax advisor how you could benefit from the donation of a conservation easement.

SPECIAL EDITION

RETURN SERVICE REQUESTED

EXPANDED CONSERVATION TAX INCENTIVE EXPIRES 12/31/2009

The donation of a conservation easement on your land to a land trust may qualify you for significant income tax charitable deductions based on the value of the donated easement. Many landowners have found these charitable deductions to be a persuasive motivation to protect the land they love, while maintaining private ownership of the land. In 2006 these tax incentives were dramatically expanded, temporarily, through 2009. These expanded tax incentives can provide truly compelling tax benefits to easement donors.

The temporary tax incentives that expire on 12/31/2009:

- Allow the income tax charitable deduction to offset 50% of the easement donor's adjusted gross income. (In 2010, the deduction reverts to 30%.)
- Allow qualifying farmers and ranchers (including grape growers) to deduct up to 100% of their adjusted gross income.
- Allow the easement donor to carry forward any unused charitable deduction to future tax returns for a much longer period: 15 years (In 2010, the carry-forward period reverts to 5 years.)

(continued on page 3)

Bickell Ranch – *continued from page 1*

would allow the property to be broken up into several parcels, the easement specifies that it will remain in one piece. The pre-existing Non-Industrial Timber Management Plan (NTMP) remains in effect, but additional provisions have been added to avoid building new roads and to ensure the largest firs and hardwoods will always be retained. Tom particularly wanted to avoid logging the redwoods, which grow along the Rancheria and in an additional upland



grove. Redwoods are relatively uncommon this far inland, and the easement protects the redwoods completely.

Multiplying the conservation values of this easement is its location directly adjacent to the 3670-acre Galbreath Wildlands Preserve, created in 2004 and owned and managed by Sonoma State University. The Preserve is itself adjacent to an additional 746 acres protected by a conservation easement held by another land trust. These combined 5111 acres of habitat protection create a broad, meaningful wildlife and native plant community corridor. Tom's partnership with AVL T to ensure the future protection of his property demonstrates that the common thread bringing people together to create a conservation easement is a simple, but powerful desire to protect the land and its diverse ecosystems for future generations.

Pond on Bickell Ranch

WILDFLOWER WALK On Our Newest Easement Property

April 18, 2009. Save the Date!

We invite you to walk with Claire Wheeler (co-author of *Flora of the Vascular Plants of Mendocino County*) and Jane Miller (horticulturist and instructor in plant identification at UC Berkeley Extension) on Saturday, April 18, 2009 starting at 1:00 p.m. to see and learn about the many spring wildflowers on the Bickell Ranch outside of Yorkville. If you would like to join us, please call the land trust office (895-3150) or email us (avlt@mcn.org). We will need your name, phone number, and email address (if you use one) to contact you about carpooling options, directions, and to send you a reminder.

**Help Preserve and Protect our Watershed
with the AVLT Volunteer Monitor Program**

VOLUNTEERS NEEDED

One equation always holds true for land trusts: more easements and more acres means more monitoring. This certainly applies to AVLT after our recent growth. We are required to monitor all conservation easements annually, and now you can help us by participating in our **Volunteer Monitor Program**.

As a volunteer monitor you'll receive practical training on what to look for, such as changes on the land, easement compliance, and the effects of weather and erosion. Then you'll go out for live monitoring with AVLT board members. Most monitoring visits take two to three hours including driving time, and we generally do much of our monitoring by walking maintained roads and trails.

To volunteer, call our office at 707-895-3150 or email us at avlt@mcn.org. Let us know if you prefer to be contacted by phone or email. We will contact you as monitoring visits are scheduled season by season. We need your help and we look forward to sharing with you one of the most engaging aspects of land trust work.



Bickell Ranch

Tax Incentives – *continued from page 4*

These tax incentives are a powerful tool for allowing modest-income donors to receive greater credit for donating a valuable conservation easement, because many donors cannot fully use the deduction over the normal 5-year carry forward period and at the lower 30% deduction limit. They are particularly useful for donors whose primary income is ordinary income (such as wages or withdrawals from retirement accounts) as opposed to dividends or capital gains.

While the land trust community has been working hard to make the expanded tax incentives permanent, the current tax climate in Washington is not encouraging. Given the reality of major deficits, many believe that it will be difficult to persuade Congress to even extend the incentives for a few more years, let alone making them a permanent part of the tax code.

If you are considering using a conservation easement to preserve your land, 2009 may be your year. Given the expiration of the expanded tax incentives, AVLT expects to be very busy this year and we are trying to avoid a year-end crunch. We encourage you to call us as soon as possible if you want to explore how AVLT could help conserve your land with a conservation easement.

Please note that AVLT cannot give you legal or tax advice. We recommend you discuss with your tax advisor how you could benefit from the donation of a conservation easement.

SPECIAL EDITION

RETURN SERVICE REQUESTED

EXPANDED CONSERVATION TAX INCENTIVE EXPIRES 12/31/2009

The donation of a conservation easement on your land to a land trust may qualify you for significant income tax charitable deductions based on the value of the donated easement. Many landowners have found these charitable deductions to be a persuasive motivation to protect the land they love, while maintaining private ownership of the land. In 2006 these tax incentives were dramatically expanded, temporarily, through 2009. These expanded tax incentives can provide truly compelling tax benefits to easement donors.

The temporary tax incentives that expire on 12/31/2009:

- Allow the income tax charitable deduction to offset 50% of the easement donor's adjusted gross income. (In 2010, the deduction reverts to 30%.)
- Allow qualifying farmers and ranchers (including grape growers) to deduct up to 100% of their adjusted gross income.
- Allow the easement donor to carry forward any unused charitable deduction to future tax returns for a much longer period: 15 years (In 2010, the carry-forward period reverts to 5 years.)

(continued on page 3)
