



*Protecting Land For Future Generations*



# Newsletter

Volume 10  
Spring 2007

## Boardmans Protect Family Farm

### Southwestern Illinois RC&D Council

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George Lubber - Bond  
Don Britt - Bond  
Darrell Brink - Clinton  
Edwin Varel - Clinton  
Ronald Schroeder - Clinton  
Richard Schrupf - Madison  
Zane Schneider - Madison  
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Harvey Hoffmann - Monroe  
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### Stewardship Committee

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Karen Stallman, Barb Taylor,  
C. David Tiedemann  
Steve Black, Coordinator  
Linda Wegrzyn, Marketing Mngr.

Conservation  
easements  
enable citizens  
to permanently  
protect land.  
Nationwide  
the use of  
easements has  
increased 148%  
from 2000 to  
2005

William and Christine Boardman entered into a conservation easement in December on 50 acres of their 100 acre farm just west of Millstadt. The farm contains prime farmland and some wooded wildlife areas that are being threatened by encroaching urban development. The site is on the boundary of the karst area and is within ½ half mile of the Stemler Cave Nature Preserve. Large lot urban developments have spread to within ¼ mile from the farm.

"It really seemed like a stroke of good luck that I found this program since I did not know what was going to happen to the property after I was gone," Bill related. "My Great, great, grandfather bought this land in 1850 and I did not want to see it converted to a subdivision someday in the future." A log house that was built in the 1850s still exists on the property today and Bill and Christine are restoring some of the features of the old buildings on the farmstead.

"A conservation easement protects the land forever and also provides the landowner with substantial tax savings which continue for many years," Bill added. The value of a donated conservation easement can be deducted from your federal income tax over a 16 year period. Qualifying farmers can deduct 100% of their income from federal tax by donating a conservation easement. "I would highly recommend that farmers concerned about what might happen to their farm in the future consider this conservation easement donation," stated Bill.



Bill and Christine Boardman at the entrance of their farm near Millstadt

## Thanks to TLC Members

A special thanks to the following contributors: C. David Tiedemann, Doris Bauer, Richard Ellerbrake, Dennis and Donna Hesker, Ray and Mitze Nitzsche, and the St. Clair County Property and Recreation Committee.

## Donating Land for Conservation

Land donated to a land conservancy or government agency for conservation is truly one of the finest legacies a person can leave to future generations. Communities across the country are enjoying nature preserves, recreation areas, and open space because of the foresight and generosity of landowners who have made gifts of their land.

An outright donation of land has several benefits and is a relatively simple process. It releases you from the responsibility of managing the land and provides substantial income tax deductions and estate tax benefits. You can also avoid capital gains taxes that would result from selling the property. Most importantly, if the land is donated for conservation purposes it will be permanently protected.

You can also donate land and continue to live on it by donating a remainder interest in the property and retaining a reserved life estate. In this case you donate the property during your lifetime, but reserve the right for yourself and any other named persons to continue to live on and use the property during their lifetimes. In essence you have donated to a land conservancy a "remainder interest" in the property. When you or those you have specified die or release their life interests, the organization you have donated the land to will have full title and control over the property.

This approach offers a number of advantages since you can continue to enjoy your land, but you gain assurance that the organization of your choice has accepted your land for protection forever. The gift of the remainder interest may entitle you to an income tax deduction when the gift is made. For more information on these options, call the Land Conservancy office or visit with your attorney or estate planner.



Terry Allen

## Woodlands Management Workshop



Jim Rhodes

A woodlands management workshop was held at SWIC in Red Bud on January 27<sup>th</sup> sponsored by the CLIFFTOP Alliance. Approximately 100 people attended the session to hear about woodland management, control of invasive species, financial programs for forest management, and the benefits of conservation easements for landowners. Steve Black, Land Conservancy Coordinator, made a presentation to the group on the benefits and obligations of conservation easements. The CLIFFTOP Alliance focuses on the bluff prairies and woodlands along the Mississippi River in Monroe and Randolph Counties. For more information on CLIFFTOP e-mail: [CLIFFTOP@HTC.NET](mailto:CLIFFTOP@HTC.NET)

## New Federal Tax Deductions for Easements

Congress passed a law last fall to enhance the income tax benefits of protecting your land by donating a voluntary conservation easement. These new incentives allow:

- A conservation easement donor to deduct up to 50% of their adjusted gross income in any year;
- Qualifying farmers and ranchers to deduct up to 100% of their adjusted gross income; and
- Donors to carry over deductions for their contribution for as many as 15 years.



These changes allow many modest income landowners to deduct much more than they could under the old rules. These new deductions are only applicable to 2007 and then the amounts will revert to the previous rules.

If you are interested in taking advantage of these deductions, you should begin the process of developing your conservation easement now in order to make sure it is completed by the end of the year. Contact our office if you have further questions or would like more information.

### Join The Land Conservancy!

**Join us in protecting land for future generations. Your membership dues will help us reach more people in the community about the tax advantages of conservation easements, preserve more land through donations, and provide a voice to policy makers about the importance of land conservation.**

**As a TLC member, you will receive a quarterly newsletter, invitations to exclusive outings to some of the most beautiful private land in this area, and numerous social opportunities.**

*Yes! I want to become a friend of The Land Conservancy.*

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

E-mail \_\_\_\_\_ Phone \_\_\_\_\_

- |                          |                       |          |
|--------------------------|-----------------------|----------|
| <input type="checkbox"/> | Friend of Open Spaces | \$ 40    |
| <input type="checkbox"/> | Prairie Guardian      | \$ 75    |
| <input type="checkbox"/> | Wildlife Patron       | \$100    |
| <input type="checkbox"/> | Forest Benefactor     | \$500    |
| <input type="checkbox"/> | Land Steward          | \$1,000+ |
| <input type="checkbox"/> | Other                 | \$ _____ |

Mail to:  
**The Land Conservancy**  
406 East Main Street  
Mascoutah, IL 62258

*The Land Conservancy, a division of Southwestern Illinois RC&D, is a not-for-profit 501(c)(3) land trust organization and all donations are tax deductible.*

# Volunteer for Conservation



## MISSION OF THE LAND CONSERVANCY

*To work regionally to protect agricultural, forest, and other natural lands in order to provide for open space, landscape diversity, sustainable agriculture, wildlife habitat, and conservation benefits for present and future generations.*

Are you interested in helping conserve land in your community? We could use your help in a number of ways. Some of the possibilities include distributing information to landowners on conservation options, preparing the newsletter for mailing, promoting conservation at various events, staffing exhibits, etc. Please share your time and effort to protect land for future generations. Contact Steve at 618-566-4451 Ext 20 or e-mail [steve.black@rcdnet.net](mailto:steve.black@rcdnet.net).



The Land Conservancy is a member of the national Land Trust Alliance [www.lta.org](http://www.lta.org)

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## The Land Conservancy

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*Protecting land and water resources in Bond, Clinton, Madison, Monroe, Randolph, St. Clair and Washington counties.*

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