



WOOD-LAND-LAKES

RC&D LAND TRUST

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Check out our website for videos and other information <https://wood-land-lakes.org/farmland-preservation/>

Farmland preservation in Indiana

AND ON THE 8TH DAY, GOD LOOKED DOWN ON HIS
PLANNED PARADISE AND SAID,
"I NEED A CARETAKER"
-- SO GOD MADE A FARMER.
PAUL HARVEY 1978 FFA CONVENTION



Protected Elkhart County farmland

In this issue:

- Communication Critical
- Financial Planning
- Taxes and Enforcement

Resource Corner

Looking for additional resources on how to manage trees and woodlots? Here is an Indiana NRCS website with links to helpful resources:

<https://www.nrcs.usda.gov/resources/technical-tools/indiana-forestry-resources>

COMMUNICATION & MORE ACRES



By Jon Zirkle

Looking back at 2023, we are pleased to have protected an additional 219 acres of farmland, meadow, and woods in Whitley County with conservation easements. In the first quarter of 2024, we have protected an additional 200 acres of farmland, wetlands, and woods in DeKalb County. Thanks to many farm families and landowners going the extra mile, we are now entrusted with protecting 11,486 acres in Indiana. Wood-Land-Lakes could not be happier with this accomplishment! It is quite possible the total protected acreage will cross the 12,000 acres mark by the end of 2024.

We want to remind folks with a conservation easement held by WLL to contact us if planning activities like:

- Harvesting timber
- Modifying, tearing down, or replacing structures like barns or houses
- Selling the land

Having advanced notice gives us a chance to be helpful to you, and prevent possible CE violations. This also makes the annual monitoring visit simpler! We know each conservation easement is slightly different and assisting with land stewardship activities is activity we enjoy doing with landowners.

In most of the conservation easements we hold, landowners need to give us advanced notice before harvesting timber. Some easements require the landowner to develop a forest management plan and (if allowed) a timber harvest plan.

Typically, WLL is required to receive a copy of the timber harvest plan and have contact information for the certified forester overseeing the work before timber harvest starts. Landowners should have a copy of their original conservation easement to check the terms themselves. Those who have questions about the prohibited and allowed activities named in their conservation easement can also contact us directly to review the terms and ask us questions. We are grateful for the landowners we work with and their commitment to land conservation, and Wood-Land-Lakes is here to help!



Protected DeKalb County woodland

GROWING OUR RESOURCE BASE

Wood-Land-Lakes is thrilled to have a growing list of interested landowners considering conservation easements. The increased interest means we need to increase our financial resources for both annual operating expenses and long term financial stability.

There are several ways to support our work. Unrestricted gifts help us pay for staff wages, travel costs, insurance, accounting services, and professional services as needed. Thanks to a generous family with protected land in Noble and DeKalb County, we also have a fund specifically for educational activities called the Jim LaRowe "Uncle Corncob" Education Fund. Other ways to support WLL include donating gifts of stocks, life insurance, IRA charitable rollover, or adding Wood-Land-Lakes RC & D, Inc. to a will or estate plan.

Another option is the Steuben County Community Foundation's Northeast Indiana Land Protection Fund, call 260-665-6656 for additional information.

Contact Jon to learn more about how you can become part of the farmland preservation activities in Indiana.

To donate online visit
<https://wood-land-lakes.org>

or mail a contribution to
Wood-Land-Lakes RC&D
59566 CR 31
Middlebury, IN. 46540

FROM THE PRESIDENT

Communication about tax benefits and conservation easement enforcement are a part of the early process of establishing a conservation easement. In this newsletter, Jon has shared about the importance of continuing communication with WLL after a conservation easement is recorded. Our yearly monitoring is a good start, but any changes in land use should be discussed with WLL in advance. Tax benefits are one and done, but maintaining the easement is an ongoing activity and avoiding enforcement action is everyone's goal. Here are a few important points on both subjects.

Taxes. There can be a tax benefit for landowners as the result of donating the value of development rights to WLL. **Please note WLL cannot advise landowners on tax issues.** Advice and oversight of a contribution is a tax professional's role. WLL's role is to provide the 501(c)(3) entity tax identification number and to sign a tax form provided by a tax professional affirming we have accepted the easement. There is an appraisal process involved with a charitable contribution and a qualified appraiser certified to determine development right values is required. WLL can assist landowners with finding a certified appraiser. WLL's responsibilities for yearly monitoring and enforcement of the easement are also important to meet IRS compliance for a charitable contribution.

Conservation easement enforcement. WLL's role is to hold the conservation easement and enforce the requirements in the easement. We provide landowners with a template easement to assist their attorney and themselves in drafting a personalized conservation easement. The template WLL provides is sourced from the Conservation Law Center with optional language derived from attorneys and our experience; however, it is each landowner's attorney's role to ensure all legal requirements are met for their client. **WLL cannot provide legal advice to landowners.** The process of developing the CE language involves communication between all parties to ensure the landowner's goals are met and WLL is comfortable with the ability to enforce the conservation easement in perpetuity.

A Challenge. CEs are a forever commitment by landowners and WLL. Because WLL's mission is to protect farmland to ensure sustainable farm communities, we encourage flexibility in the CE language to allow for modern agriculture operations and activities. But it is difficult to predict what changes or challenges the WLL board will face with future generations and new landowners. For example, none of our early CEs address solar farms or using farmland to sequester CO2 using a deep well injection process. If you are an original landowner and CE signer, we encourage you to contact us to discuss these possible future land uses. We strongly advise against amending a recorded CE, however a signed and notarized advisement letter from the CE originator can assist future WLL board members as they interpret the intent of a CE when the language is not clear on unanticipated proposed land uses.



Protected Whitley County land