



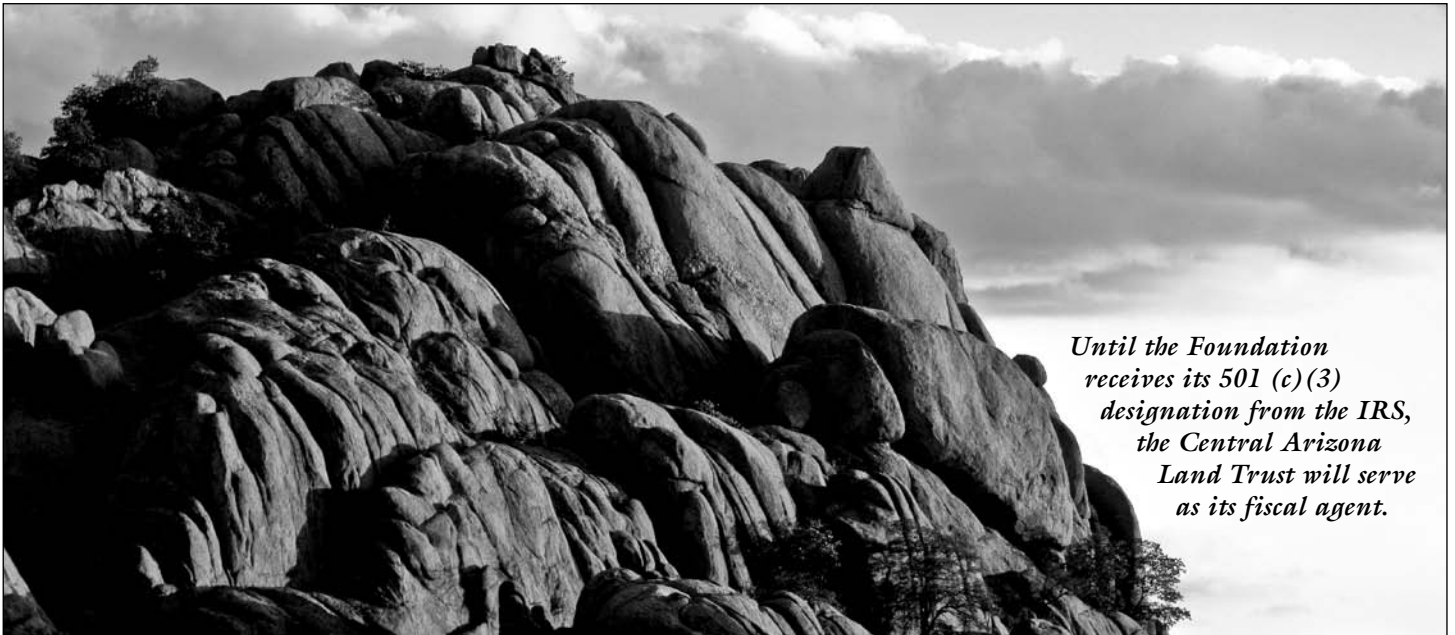
FOR LANDS' SAKE

SUMMER 2011

NEWS & VIEWS FROM THE CENTRAL ARIZONA LAND TRUST

VOL.11/NO.2

Granite Dells Preservation Foundation is Launched!



Until the Foundation receives its 501 (c)(3) designation from the IRS, the Central Arizona Land Trust will serve as its fiscal agent.

The Granite Dells Preservation Foundation was incorporated in Arizona in June 2010 for the benefit and preservation of the Granite Dells; protection of the environmental and scenic integrity; education of the public regarding the ecology, history, cultural, and economic values of the area.

Some of the goals and tasks that the Foundation will address in the years ahead include:

Providing Continuity - to protect the environmental and scenic integrity of the Granite Dells. Potential foundation donors and prospective sellers are assured that their goals for the preservation of their property will be shared by dedicated directors, all with a passion and love for the Dells.

Funding - The Foundation provides a supplemental funding source for open space acquisitions and management operations.

Funds may be used for diverse projects such as preserving historic buildings or for the development of amenities and enhancements such as new trails for public use. The funds developed through the foundation will serve a growing need due to the fact that the 1% Open Space Sales Tax funds are limited to land acquisition only and are set to expire in 2015.

Partnerships - can also be established to further the objectives of the foundation through collaborative efforts. These partners may include other conservation groups, corporations, other non-profits, and municipalities, including City of Prescott, Prescott Valley, Chino Valley, Yavapai County and the State of Arizona.

Open Space Management - The Dells area, including the Lakes, requires a fulltime management staff for existing and future open space properties. Foundation funds and grant funds may be leveraged to address these needs. The foundation and its partners can also address utilizing the substantial volunteer capabilities of the community in general.

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LAND TRUST

Preserving Open Space in the Heart of Arizona

Mission

The mission of the Central Arizona Land Trust is to preserve and protect open space, wildlife habitat and the scenic and cultural values of Central Arizona for future generations.

The Central Arizona Land Trust was founded in 1989 as a local private, non-profit 501(c)(3) organization.

Donations are tax deductible as allowable by law.

For Lands' Sake is a regular publication to inform and educate its supporters and the community.

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President's Message



Dear Friends in Conservation,

While I'm mindful of the serious times in which we find ourselves and the real problems they bring, I'm also aware that my position on the Central Arizona Land Trust gives me a different seat from which to view these moments in the broader sweep of time. A different perspective, perhaps, on surviving these bad times.

Land trusts are unique in understanding our role through time. We protect landscapes that have evolved over millennia, and lands cherished by families who often count their commitment to those lands in generations. We do so for people we won't ever meet, and in honor of those who died before our time.

My grandmother lived 102 years. In that time, she watched the world engulfed in war, suffered through the Great Depression, and moved from a society with no cars, phones or televisions to watching a man walk on the moon.

For her and for millions like her, the one constant was the land. Connections with special places and those we call home deepen in times of crisis and change, and provide us a secure place in which to weather life's challenges.

Our commitment to the next 102 years is in many ways a testament to human optimism. We know we'll face challenges we can't anticipate in advance. Those challenges will test us, and test our commitment to what we believe in. As we face them, it's important to remember that from some of our toughest times have come renewed commitments to the land and its power.

We don't have the luxury of stopping our work because times are tough. Over our century, as over my grandmother's, the one constant will be the land. If we hold on to these special places, we can overcome these tough times, as well as all of the challenges of the next 100-plus years.

-With grateful acknowledgment to Susan Lackey of the Legacy Land Conservancy.

Judy Clapp
President

Cover Photo by Matt Turner

What Are Conservation Easements?

Courtesy of the Land Trust Alliance

The most traditional tool for conserving private land, a “conservation easement” (also known as a conservation restriction) is a legal agreement between a landowner and a land trust or government agency that permanently limits uses of the land in order to protect its conservation values. It allows landowners to continue to own and use their land, and they can also sell it or pass it on to heirs.

When you donate a conservation easement to a land trust, you give up some of the rights associated with the land. For example, you might give up the right to build additional structures, while retaining the right to grow crops. Future owners also will be bound by the easement’s terms. The land trust is responsible for making sure the easement’s terms are followed. This is managed through “stewardship” by the land trust.

Conservation easements offer great flexibility. An easement on property containing rare wildlife habitat might prohibit any development, for example, while an easement on a farm might allow continued farming and the addition of agricultural structures. An easement may apply to all or a portion of the property, and need not require public access.

Qualifying For A Tax Deduction

A landowner sometimes sells a conservation easement, but usually easements are donated to a land trust. If the donation



*We can have faith
that in every part of this
land children will be able
to see the stars,
climb the trees
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benefits the public by permanently protecting important conservation resources, and meets other federal tax code requirements, it can qualify as a tax-deductible charitable donation. Easement values vary greatly; in general, the highest easement values result from very restrictive conservation easements on tracts of developable open space under intense development pressure. In some jurisdictions, placing an easement on your property may also result in property tax savings.

Reducing Estate Taxes

Perhaps the most important benefit, a conservation easement can be essential for passing undeveloped land on to the next generation. By removing the land’s development potential, the easement typically lowers the property’s market value, which in turn lowers potential estate tax. Whether the easement is donated during life or by will, it can make a critical difference in one’s heirs’ ability to keep the land intact.

For more about Land Trusts and Conservation Easements, visit www.landtrustalliance.org



Policy Principles

Maintaining open land is good public policy, open space helps everyone.

Good public policy fosters voluntary land conservation.

Public and private interests in land can, and should, be balanced.

Land trusts make strong conservation partners.

The Enhanced Easement Incentive

Tax Incentive Renewed Through 2011!

Courtesy of the Land Trust Alliance

In December, Congress renewed the enhanced tax incentive for conservation easement donations through December 31, 2011 and retroactive to January 1, 2010!

We must act quickly to ensure that landowners hear about this incentive before it expires again. The Land Trust Alliance Grassroots Toolkit contains over a dozen tools for informing landowners, alerting the media and thanking Congress. For complete details about what was extended visit www.landtrustalliance.org for the eNews Alert, Frequently Asked Questions and Conservation Donation Rules pages.

A Critical Conservation Tool with Broad, Bipartisan Support

The enhanced tax deduction for conservation easement donations has helped America's land trusts work with farmers, ranchers and other modest-income landowners to increase the pace of conservation by a third to over a million acres a year! But if Congress allows this incentive to expire at the end of 2011, fewer landowners will receive tax benefits from the generous donation of development rights on their land.

Fortunately, bills to make the incentive permanent, S. 339 and H.R. 1964, are being championed by the Chairman of the Senate Finance Committee, Max Baucus (D-MT) and an impressive 252 original co-sponsors in the House, including the Chairman, the Ranking Democrat and a majority of both parties on the Ways & Means Committee.

How the Easement Incentive Works

Thanks to the hard work of Senator Max Baucus (D-MT), along with land trusts and coalition partners around the country, on August 3, 2006 the Congress approved a tremendous expansion of the federal tax incentive for conservation easement donations. This was a great victory for conservation!

In 2006 and 2007 the tax incentive helped America's land trusts increase the pace of land conservation by at least 535,000 acres compared to the previous two years! The law:

- Raises the maximum deduction a donor can take for donating a conservation easement from 30% of their adjusted gross income (AGI) in any year to 50%;
- Allows qualified farmers and ranchers to deduct up to 100% of their AGI; and
- Increases the number of years over which a donor can take deductions from 6 years to 16 years.

These changes enable family farmers, ranchers, and other moderate-income landowners to get a significant tax benefit for donating a conservation easement on their land. Under prior law, an agricultural landowner earning \$50,000 a year who donated a conservation easement worth \$1 million could take a total of no more than \$90,000 in tax deductions!

Under the new law, that landowner can take as much as \$800,000 in tax deductions, still less than the full value of their donation, but a significant increase.

Conservation Incentive and Solid Tax Reform

The 2006 law also set higher standards for appraisers and appraisals of all donated property, and set higher penalties for abusive appraisals. Conservationists supported this to ensure the integrity of the charitable donation process. The law also tightened restrictions on donations of easements to protect historic buildings. These reforms did not expire at the end of last year.

Current Status and Future Prospects

In December 2010, Congress renewed the enhanced easement incentive through the end of 2011 and retroactive to January 1, 2010. Unless congress acts again, it will expire December 31, 2011

Recognizing that this cycle of hurry-up-and-wait is frustrating to landowners and slows the pace of conservation, Representatives Mike Thompson (D-CA) and Eric Cantor (R-VA) introduced legislation (H.R. 1831) to make the easement incentive permanent. That bill had 274 cosponsors from all 50 states at the end of the 111th Congress, including majorities of both parties.

Senators Max Baucus (D-MT) and Charles Grassley (R-IA) have introduced similar legislation in the Senate (S. 812), with 41 cosponsors.

Both President Bush's FY 2009 budget and President Obama's FY 2010/2011 budgets support extending the incentive. The Joint Committee on Taxation has scored a permanent easement incentive as costing \$761 million over ten years.

Find out what you can do to support bills to make the tax incentive permanent. **Visit www.landtrustalliance.org**



Mortimer Family Reinvents Young's Farm

by Becky Ruffner

The fields have been tilled and replanted, the pond is full, and there are signs of life everywhere on the farm. Thanks to Gary and Sharla Mortimer, Young's Farm in Dewey will once again host the Pumpkin Festival and a busy calendar of seasonal events for local families to enjoy year round.

Through a lease with the current owners of the property Yavapai Land Holdings, Mortimer Family Farms, also owners of Mortimer Nursery in Prescott and Ash Creek Ranch in Dewey, will operate the former Young property much as it was managed since Elmer Young started farming there in 1946.

The park on the banks of the Agua Fria River to the east has been cleared and readied for weddings and family reunions. The ponds have been refilled, and will be stocked with fish. Corn, pumpkins, and vegetables have been planted and a wide variety of nursery plants are for sale now at the farm.



Photo by Mary Jo Kirk

CALT worked with the Young Family and the Trust for Public Land for several years from 2001 to 2005 to raise funds to purchase the development rights on the farm, and thereby protect it from development. When the Young's ran out of time and options they decided to sell to Monogram Development which has been unsuccessful in developing the land over the past five years.

When the conservation effort came up short and the Youngs sold the farm, CALT and the Trust for Public Land contacted all donors to the Save the Farm effort for whom they had addresses, and inquired as to whether the donor wanted their money refunded or used for land conservation efforts in the area. "CALT acknowledged donations as they came in, giving donors the choice of having their donations used for similar conservation efforts. Only a handful of donors requested their money back, and those funds were returned" said Becky Ruffner, long time CALT Board Member. "Most people were just sad to see the farm sold for development, and were glad to support future efforts to protect local ranches and farms from a similar fate."

Today the Young family is ranching in Paulina, Oregon. According to Gary Young, they are happy to see the Dewey farm back in production and providing produce and a real family farm experience to families from all over Arizona.

CALT Board of Directors Completes Lodestar Training

at Verde River Headwaters

The land trust received a Capacity Building grant from the Arizona Community Foundation recently for three strategic objectives: 1) preparing for accreditation by the Land Trust Alliance 2) enhancing fund development and 3) board effectiveness training.

On May 1st at Little Thumb Butte Bed and Breakfast the board of CALT participated in an all day board training session provided by the Lodestar Non-Profit Center at Arizona State University.

"The Lodestar training was excellent and just what the CALT board needed" said Judy Clapp, current board president. "We

filled out an extensive inventory ahead of time, of our policies and practices, so the training was tailored to exactly what we need to move the organization ahead as an effective non-profit conservation organization."

Present for the training were board members Paul Orme, Becky Ruffner, Mary Jo Kirk, Diana Kessler, Dick Yetman, and Judy Clapp. The day was spent on the porch of the Little Thumb Butte Bed and Breakfast, overlooking the headwaters of the Verde River just east of Paulden. Owner Ann Harrington served the group a wonderful lunch to fortify them for the work in the afternoon. The gorgeous natural setting reminded them all of why the work they do is so important.

continued from page 1

Protection - The foundation and its partners can assist in ensuring that all open space in the Dells is protected by legal means in perpetuity. The “Payne at Granite Dells Conservation Easement” on 32 acres in the Dells and the “Boyle-Debusk Conservation Easement” with the Central Arizona Land Trust are examples of comprehensive protection. The protection requirements are not limited to newly acquired open space in the area. The foundation and its partners can assist in extending protection through other devices such as conservation easements with any of the property owners in the area.

Water - Local environmental health is dependent upon maintaining or improving water quality in the Granite Dells, including Watson and Willow Lakes and the Granite Creek and Willow Creek watersheds.

Economic Resource - The Granite Dells are unique, in a state noted for its spectacular natural attractions. Preserved and enhanced, they can be an environmental magnet attracting visitors from all over the state and the nation. With a combination of unique rock formations, lakes and streams and natural beauty, they can provide diverse recreational experiences (e.g., hiking, biking, birding, non-motorized boating) for all levels. The potential for a “lake to lake” trail through the scenic Dells adds to the existing Peavine, Iron King and Circle trails.

*Join CALT in welcoming the
Granite Dells Preservation Foundation
to the conservation community as a
Partner in Protection!*

Donations can be made out to CALT/GDPF and sent to:
Granite Dells Preservation Foundation
P.O. Box 284
Prescott, AZ 86302

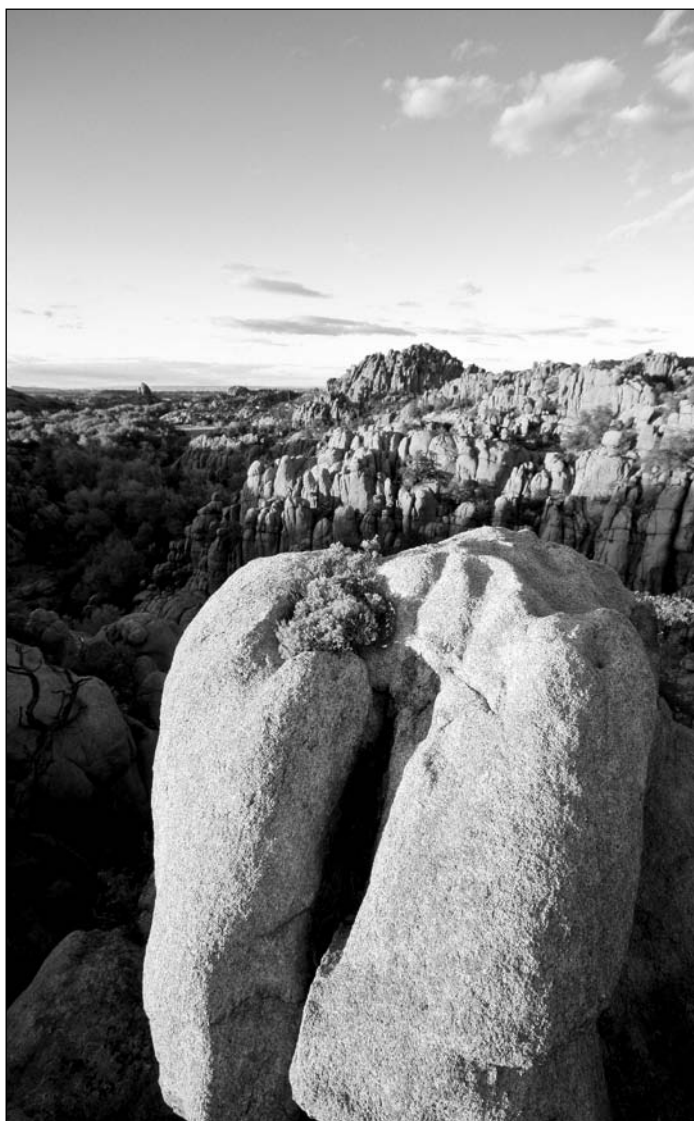


Photo by Matt Turner

CALT Welcomes Two New Board Members

Dan Campbell

Dan has worked for The Nature Conservancy for 27 years, 12 of those as Executive Director of the Arizona Chapter, and 7 as Director of the Verde River program. He co-produced the Desert Speaks television series and presided over the passage of the Arizona Heritage Fund. He has helped secure interests in land and water and developed a political constituency for protecting the Verde River, its aquifer and tributaries. Dan is also on the Boards of Prescott College, the Verde Watershed Association, Verde River Basin Partnership and the Granite Dells Preservation Foundation.



Patricia Bruneau-Gaber



Patricia spent 30 years in education, beginning as a first grade teacher followed by administrative leadership positions in Alaska, Oregon and Arizona. She came to Prescott as Executive Dean at Yavapai College in 1994. After leaving Yavapai College, Patricia was a Financial Consultant with AG Edwards & Sons and Wells Fargo Advisors. She has served on many boards, including the Prescott Valley Economic Development Foundation and Yavapai College Foundation. Patricia enjoys hiking and trail running as a way to experience the landscapes of our region.

Members Make It Happen

Member Acknowledgments

Many thanks to our most recent donors since the Fall of 2010.

Top Hands

Gordon Bergthold
Judy Clapp
Wesley DeBusk
Steve Gaber & Patricia Bruneau-Gaber
Mary Victoria Hoadley
Barbara Indra
Diana Kessler
Paul Orme
Charles Pease & Cynthia Vann

Partners in Protection

Ray & Melanie Hill
Ruth Noggle
Norma Orr
Rebecca Ruffner
Douglas Stroh & Isabel Rollins
Tony Winkelman & Marcie Golden
Richard & Carol Yetman

Land Lovers

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Bob & Pam Breen
James & Charlene Craig
Peter & Brigie Dickinson
Jock & Debra Favour
Neal & Jerry Flickinger
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JK May & Bebe Brown-May
Aaron & Page Newton
Robert & Bonnie Pranter
Donn & Carol Rawlings
Ted & Cynthia Schleicher
Ronald Smith
Marilyn "Blue" Stringer
Bert Teskey

***Top Hands \$250 and above

** Partners in Protection \$100-\$250

* Land Lovers \$25-\$100

If you would like to receive this newsletter electronically, email us at calt.centralazlandtrust.org.



Volunteers Needed!

Do you have a few hours a month to help with light database, clerical work, grantwriting, event planning, and public relations? We need you! Call (928) 445-7790.

Office Supplies and Equipment

Digital Camera – 6 mega pixel or higher
Full sized Rolodex with 26 alpha divisions
Tall narrow bookshelf
GPS Equipment
Paper, pens and printer ink are always welcome.

Help Supply Books for Central Arizona Land Trust Lending Library

\$25 will buy 5 copies of *Conservation Options: A Landowner's Guide*

\$50 will buy 1 set of

Preserving Family Lands: Book I –

Essential Tax Strategies for the Landowner

Preserving Family Lands: Book II –

More Strategies for the Future

Preserving Family Lands: Book III –

New Tax Rules and Strategies and a Checklist

\$100 will buy 3 copies of *Saving the Ranch: Conservation Easement Design in the West*

Please remember that CALT, as a 501 (c) (3) charitable organization can accept donations of all types of assets. See the CALT website for more information on gifts and planned giving options on the comparison chart. Additionally, CALT can accept donations of land that may not be appropriate for a conservation easement, but can be re-sold to benefit our general expenses, programs, and land preservation efforts. Please call our office for more information at (928) 445-7790.

The Board of Directors of CALT are saddened to hear of the recent passing of Sherman Payne. He leaves a lasting legacy in the Granite Dells through his donation of a Conservation Easement.

CENTRAL ARIZONA



LAND TRUST

Preserving Open Space in the Heart of Arizona

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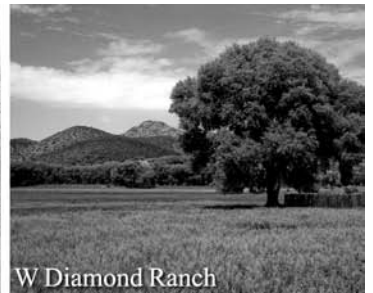
Thumb Butte



Boyle-DeBusk



Payne - Granite Dells



W Diamond Ranch

CENTRAL ARIZONA



LAND TRUST

Preserving Open Space in the Heart of Arizona

*Join today by mail with
the enclosed membership
envelope or:*

*Online at
www.centralazlandtrust.org*

Call us at (928) 445-7790

Become a Partner in Protection

The Central Arizona Land Trust is dependent on your continued support to the mission of preserving and protecting open space throughout Central Arizona.

Please remember CALT when making your year-end charitable gifts for 2011. Your gift works directly to benefit land preservation this year and into the future. As a qualified 501(c)(3) gifts to the Central Arizona Land Trust are tax deductible. Please visit the CALT website to explore options for donations and planned giving.

Preserving Western Lands Since 1989. All donations are tax deductible.