

Nature News



Quarterly Newsletter from the Cadillac Area Land Conservancy

Summer 2009

NEW CONSERVATION EASEMENT

by Ruthann French

Brothers Scott and Jeff Conradson and their wives, Susan and Alicia, have donated our newest conservation easement. Their 80-acre parcel of land in Highland Township, Osceola County, is located along the Middle Branch River, a major tributary of the Muskegon River. The property is timbered with many pocket wetland and pond areas providing important wildlife habitat for amphibians and avian species. The Middle Branch River supports both cold and cool water species of fish, and its floodplain is an important wildlife corridor. The upland portions of the property were farmed at one time.



the land is timbered wetland, the only development that might occur would be in one or two small areas reserved for residential use, including the area around a small cabin on the property.

The Conradsons purchased the land to use primarily for hunting. Their conservation easement does not conflict with hunting and was easily dovetailed into the final agreement. Since much of

CALC faced some challenges acquiring this easement. A buy-sell agreement was already in place when the possibility of an easement arose. Fortunately,

the sellers were willing to donate the easement to CALC, so the Conradsons were able to negotiate the details of the easement. While it often takes more than a year for a landowner to achieve an easement, this

one took less than two months thanks to the focused attention of the CALC Board volunteers and the motivation of the Conradson brothers.

Scott Conradson learned of the benefit of a conservation easement when talking to a CALC board member. Because the Conradsons will avoid the uncapping of the property taxes (see article - page 2), they will save thousands of dollars in taxes in the coming years.

Thanks to the quick action of the CALC board another 80 acres will be kept wild, protecting critical wildlife corridors and habitat.

Any future owners of the land will inherit both the wildlife potential and the perpetual tax savings of the conservation easement.





TAXES AND EASEMENTS: Our Story

by Margo Copley

Because my husband and I love our land with its open spaces that make northern Michigan so special, we decided to put our land in a conservation easement. The conservation easement on our 40 acres allows no development except for a “building envelope” where our house is located. Our decision to keep this land unspoiled forever was not made because of any tax considerations, although in the end it did benefit us financially.

Federal Income Tax Deduction

Because we put the easement on our property, we were able to take a charitable deduction on our federal tax return. In order to take this itemized charitable deduction, we had to pay for a professional appraisal. We hoped that the tax deduction would be more than the cost of the appraisal, and, in our case, it was. The appraiser documented the value of our land with the easement and compared it to the value of our land without the easement. The differences in value could be taken as a charitable deduction on our federal tax return. We did have to fill out special tax forms and have the Cadillac Area Land Conservancy sign them to verify the donation.

Property Tax Benefits

The current property tax law states that, if we decide to sell our land, the new owners will not have their property taxes uncapped on the land portion of the property. This means that their Taxable Value will not rise to the State Equalized Value (SEV) after they take ownership (except for the building envelope). The SEV reflects what the assessor’s market studies indicate the property is worth. Because the new owners will avoid the uncapping of the taxes, they should enjoy a substantial tax savings—a definite selling point!

Other Property Tax Ramifications

We did not receive any property tax benefit for ourselves. The assessor for our township did reduced our SEV to reflect what the property should sell for with the conservation easement attached. Because this amount was larger than our current Taxable Value, we didn’t see any reduction in our property taxes. This is often the case when someone has owned property for awhile, since the Taxable Value is much less than the SEV. Only if the SEV was under the Taxable Value, would there have been any tax relief. Had our professional appraisal shown our property’s value to be less than our Taxable Value, we would have been armed with documentation to help convince the township to reduce our Taxable Value.

Each person’s situation is different, of course, but tax benefits are only one consideration when contemplating a conservation easement. My husband and I cherish our land and feel that seeing it preserved is payment enough.

THANK YOU

We have more generous people to thank. We have received donations from the following:

Protectionist Level (\$100-\$499)

- Mr. and Mrs. Sperry Claypool

Preservationist Level (\$50-\$99)

- Matthew and Cynthia Johnstone

Conservationist Level (\$25-\$49)

- Mike and Ann Smith Zdrodowski
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Laws Change; people die; the land remains.

~ Abraham Lincoln ~



LEAVING A LEGACY

We are working hard to preserve the land around us, but will future generations appreciate our efforts? How do we instill a love of nature in our children and, more importantly, grandchildren?

Try a few of these ideas.

- Grab a child and go for a walk. We are fortunate to live in an area of varied ecosystems—sand dunes, pine forests, swamps, river banks, and beaches. Explore them all. Help the kids figure out what's different and what's the same in each area.

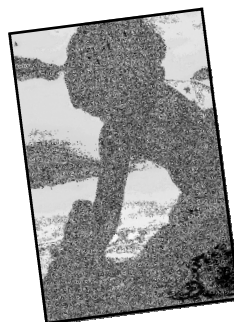


- Show the kids that you care about protecting the land. Always take along a trash bag so you can pick up the litter left by others. Stay on trails if possible, use switchbacks, leave the vegetation alone, and don't destroy habitat.

- Awaken all the kids senses to the world around them.

Play "I Spy" using colors, shapes, the alphabet, or even, for the sophisticated, smell.

- Bring a little nature home. Let the kids gather a few leaves, cones, sticks, and other interesting finds. (Remembering to only take a few things and to make sure they are "dead.") When you get home, put these treasures in a clear container and add a few drops of an essential oil—pine, cedar, mint, etc.—to the mix for a natural potpourri.



- Read nature books together. Your local library should have some good ones. Ask the librarian for suggestions.
- If the kids show an interest, use a field guide to identify birds, plants, or animal tracks. There are even guides to animal scat! The kids love that one. Remember to keep it casual.
- Visit nature centers, parks, aquariums, animal farms and the like and let the kids enjoy the exhibits. No rushing.
- Remember the most important rule—Have fun! Enjoy the environment and the kids.

ANNUAL MEETING

The Annual Meeting will be held Saturday, October 10th. The public is invited. See you there!



A SWEET AFFAIR

Cadillac has many organizations working for the betterment of the community. One of those organizations is the Cadillac Area YMCA. We were pleased to be able to help with their recent effort to raise money for the completion of the Dillon Community Center.

On June 6th the YMCA held a music festival in Rotary Park. The hardy souls braving the cold, rainy weather heard great music by local groups, AND they had the chance to buy some very tasty cookies, muffins, and other goodies made by CALC members. CALC was able to donate \$360 (90% of our proceeds) to the YMCA by the end of the evening. Thanks to all who helped bake, set-up, sell, and clean up.



THANK YOU FUND DONORS

Many generous people donated to the CALC Stewardship Fund last year. The fund, held by the Cadillac Area Community Foundation, helps us protect existing conservation easements. A big thank you to the following donors:

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|---------------------|---------------------|
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To add your name to this list, contact the Cadillac Area Community Foundation at (231) 775-8126 or www.cadillacfoundation.org and ask about the CALC Stewardship Fund.

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