

MID-MICHIGAN LAND CONSERVANCY

Annual Report of Activities – 2007

Mission

The mission of the Mid-Michigan Land Conservancy is to protect open space land in mid-Michigan, specifically in Ingham, Clinton, Eaton, Ionia, Shiawassee, Hillsdale and Jackson counties. MMLC is incorporated in Michigan and is registered as a nonprofit, charitable land trust with the Department of Attorney General. The Internal Revenue Service has designated MMLC as a qualified organization to receive donations of conservation easements on land and gifts of land. MMLC is covered by Section 501(c)(3) of the Internal Revenue Code.

Protection of Land

MMLC had an excellent year in 2007 in protecting open space land in Mid-Michigan. We have completed six (6) conservation easements this year that protect a total of 649 acres. We now have 1152 acres under protection with conservation easements. One of the conservation easements completed this year is on a 140 acre parcel of farmland and natural land near Charlotte in Eaton County. It consists of rolling grasslands and a beautiful, small woodland with two streams passing through the wooded area. Our baseline documentation work indicated that the wetlands have been relatively undisturbed since pre-European settlement times. Another is on a 63 acre parcel in Clinton County near DeWitt. It is adjacent to an 80 acre parcel that MMLC protected with a conservation easement in 2006. That fits in with one of our goals, which is to protect contiguous parcels so large blocks of land are protected. The other four (4) conservation easements are on land in Hillsdale County. Interestingly, each of two of the four parcels are almost contiguous, within approximately a mile of each other. Two of the almost contiguous properties protected are used largely for agriculture with about 40 of the acres in grassland. Of the other two properties that are almost contiguous one is partially farmland but about a quarter of it is wooded with wetlands. Five threatened or endangered species of reptiles, amphibian, and a plant have been reported within a mile of the property by Michigan Natural Features Inventory. The wooded wetland is prime habitat for these species. A search for them was not possible this year. A dedicated search for the species will be performed in the future. The property also is immediately adjacent to, and builds on, an area identified by the MDNR as a corridor for one of the reptile species. The last property, which is about a half mile from the previous property, is part of a beautiful wooded valley containing a river and completely covered by mature forest. This property is also prime habitat for the rare species mentioned above

Currently we are working with four additional landowners that plan to place conservation easements on their land in 2008. The properties are located in Ingham, Eaton, Clinton, and Shiawassee Counties.

A monitoring system for parcels whose conservation easements we hold has been implemented this year. The system is working well. Typically parcels are monitored once each year. Probably the biggest responsibility MMLC accepts when it accepts a conservation easement is to monitor and protect the property in perpetuity. The Board has created a Stewardship Fund for this purpose. The earnings of the Fund, over and above inflation, will be used to cover the costs of monitoring and protecting our properties. Our initial goal for the Stewardship Fund is \$10,000.

In addition to the 1152 acres of open space land that MMLC protects with conservation easements, we also have a Memorandum of Understanding with another landowner in Hillsdale County. He has designated MMLC as the recipient (donee) of his 140-acre property of natural open space land. Ownership will transfer to MMLC when he and two other people living on the property are deceased.

Important Information for Landowners on New Tax Benefits for Protecting Land:

- On August 17, 2006, President Bush signed into law the Pension Protection Act of 2006. The Act contained important new incentives for landowners to protect their lands through donation of conservation easements. The law: (i) raises the deduction a donor can take for donating a conservation easement from 30 percent of his or her income in any year to 50 percent, (ii) allows qualifying farmers and ranchers to deduct up to 100 percent of their income, and (iii) extends the carry-forward period for a donor to take a tax deduction

for a conservation agreement donated voluntarily from 5 to 15 years [*Echange*, Vol. 24. No. 4, 19 (2006)]. These are powerful new tools that allowed donors of modest income to receive greater credit for donating a valuable conservation easement on property they own. This law will expire on December 31, 2007. The House and the Senate have passed bills making these provisions permanent. However, a joint committee must iron out the differences in the bills (which contain a lot of other items). All indications are that this will happen in January or February of 2008 and that the law will be extended beyond 2007. The law is expected to be retroactive to January 1, 2008.

- Another important benefit for protecting land was enacted by the Michigan legislature late in December of 2006. Michigan Act 446 of 2006 eliminates the “pop-up” tax on land subject to a conservation easement when ownership of the land is transferred. The taxable value the land had before a transfer occurs will be retained by the new owner after the transfer has occurred. This will make the land considerably more attractive to new owners. The exemption does not apply to buildings or other structures on the land.

Affiliations

- MMLC is continuing to participate in the Upper Grand River Implementation Grant that was awarded to the Jackson and Ingham Conservation Districts in 2006. The goal of the grant is to reduce non-point pollution in the Upper Grand River watershed (about 75,000 acres in Jackson and Ingham counties). MMLC’s responsibility is to explain to landowners how they can permanently protect their open space land, including farmland, as open space land with a conservation easement. On February 7, 2007 we co-sponsored, with the Washtenaw Land Trust, a land protection workshop for landowners in the Upper Grand River watershed. It was held in Jackson.

- MMLC has continued its membership in Land Trust Alliance (LTA), a national land protection advocacy organization. MMLC has adopted LTA’s *Land Trust Standards and Practices* as the guiding principles for our operations.

- MMLC has joined Heart of the Lakes, a state land protection advocacy organization based in Lansing.

Meetings and Website

The Board of Directors of MMLC meets approximately monthly except in summer. The meetings are open to all, so feel free to attend. Our website is www.midmilandcons.org.

Board of Directors

The members of the Board are: Stephen Buzby, Christie Bleck, Eckhart Dersch, Chris Freiburger, Carl Harmon, Paul Kindel, Ken Rosenman, Edward Schools, and Jody Simoes. Elections were held in the spring and Eckhart Dersch and Edward Schools were re-elected to the Board. Officers elected were: Paul Kindel (President), Edward Schools (Vice-president), Jody Simoes (Secretary), and Stephen Buzby (Treasurer). The board members and officers serve 3- and 1-year terms, respectively. New Board member Ken Rosenman was elected to the Board in September 2007. He is Professor of Medicine, Adjunct Professor of Epidemiology, and a physician at Michigan State University.

We are sorry to report that founding Board member Eleanor Luecke passed away on March 10, 2007 in East Lansing. Her contributions will be greatly missed.

Protection of Land and MMLC

If you know of landowners that would like to protect their open space land, including farmland, let them know about MMLC. We are happy to talk to them and can provide them with information on and assistance with protecting their land. Also, I would be pleased to discuss MMLC and its goals with you; please feel free to contact me. See the enclosed letter and card for my street and e-mail addresses and my telephone number.

Paul K. Kindel, President,
MidMichigan Land Conservancy
East Lansing, Michigan
December 20, 2007