

Mid-Michigan Land Conservancy

Annual Report–2012

Mission

The mission of Mid-Michigan Land Conservancy (MMLC) is to protect farmland and natural land in mid-Michigan and to promote the protection of these lands. Our area of coverage is Ingham, Eaton, Clinton, Ionia, Shiawassee, Hillsdale and Jackson counties. MMLC is a qualified land conservancy as recognized by the State of Michigan and the Internal Revenue Service and is covered by Section 501(c)(3) of the Internal Revenue Code. It is qualified to receive donations of conservation easements on land, gifts of land, monetary donations, and other donations. The donors can use these donations as deductions on their federal income taxes.

Protection of Land

Three conservation easements were completed in 2012. Two in Clinton County and one in Montcalm County near the border of Ionia County. The conservation easement in Montcalm County was a special case; it is outside our normal area of coverage. Two of the protected properties consisted solely of natural land; one which had a small amount of agricultural land. One of the properties in Clinton County is about 30 acres and has a glacial moraine of approximately 5 acres. We have not observed this land type previously. The sandy, gravelly soil has allowed an interesting and attractive dry prairie to develop. The numerous native plants in the prairie are aided by the landowner who removes non-native plants, particularly autumn olive (*Elaeagnus umbellata*). The prairie is beautiful in the summer with the different flowering forbs, especially an extensive stand of prairie lupine. The property also has two ponds. The varied habitats attract a large number of different birds ranging from the small black-capped chickadees to turkey vultures. The protected property in Montcalm County is 57 acres and is a beautiful mix of hilly terrain covered with mature hardwood trees and interspersed wetlands. It also protects about half of the shoreline of a natural lake. The third property is also 57 acres and is a nice mix of woodland, wetland, grassland and about 4 acres of cultivated agricultural land. Lots of deer, birds, including numerous turkeys, turtles, fish and other wildlife are present. The turtle and fish come up a creek (drain) that originates on the property and empties into Vermilion Creek. We now have 1,676 acres under protection with 16 conservation easements. A short description of all of these properties can be found on our website, www.midmilandcons.org.

The properties we protect were monitored in 2012 by MMLC board members. All landowners were following the provisions of their conservation easements. Typically properties are monitored once a year.

A first occurred when a landowner donated a 2.4 acre parcel to MMLC and we became the fee simple owner of the property. The property is a wetland and will be held by the Conservancy as a nature preserve. This is our first nature preserve.

For the last several months we have been working on a significant land project that could result in MMLC owning a large tract of land that would become a nature preserve. One of our main goals in 2012 was to identify a suitable large tract of land to develop as a nature preserve. We hope to become the owners in 2013. It would be an outstanding acquisition for the Conservancy.

Additional Activities

Additional activities of the Conservancy this year were: (i) Near completion of a *Natural Land Protection Plan* for the seven counties we cover. This is a science-based plan for identifying natural lands in our area of coverage that are high in biological significance. (ii) Two presentations on protecting land through conservation easements and fee simple donations were given to landowners in our area of coverage. (iii) Our website was further improved. (iv) Our *Handbook for MMLC Board Members* was almost completed. The Handbook describes MMLC's operating procedures. (v) General policies for the use of funds MMLC received from a trust have been developed.

Development of Annual Plan–2013

The board developed our *Annual Plan–2013*. The plan will guide our activities in 2013. In 2013 we plan to: (i) complete the *Natural Land Protection Plan* and use it to identify areas of high biological

significance in our area of coverage, (ii) give presentations to landowners in areas of high biological significance on the value of protecting their land with conservation easements, (iii) identify a second property with significant biological and physical features that MMLC could own and would open to the general public, (iv) continue to accept conservation easements from landowners, (v) implement policies for the use of funds MMLC received from a trust (vi) publish our next newsletter, and (vii) expand our membership.

Funds to MMLC from a Trust

MMLC received approximately \$225,000 as a beneficiary of the trust of an individual who lived in Michigan. A general policy for the use of these funds has been developed.

Important Information on Tax Benefits for Landowners Who Are Considering Protecting Their Land with a Conservation Easement

The **enhanced tax incentive for conservation easements was renewed for 2012 and 2013** in a bill passed by Congress at the beginning of January to avert the ‘fiscal cliff.’ The **charitable deduction is left largely intact** *for now*, but with limits for higher-income donors. Further information on tax benefits for landowners who are considering protecting their land with a conservation easement can be obtained at www.lta.org, the website of the Land Trust Alliance, or by contacting us.

An important tax benefit for protecting land was enacted by the Michigan legislature in December of 2006. Michigan Act 446 of 2006 eliminates the “pop-up” of property tax on land covered by a conservation easement when ownership of the land is transferred, for example, sold. The taxable value that the land had before the transfer (sale) occurred is retained by the new owner after the transfer occurs. This makes land covered by a conservation easement attractive to new owners since the property tax for the new owner should not increase significantly. The exemption does not apply to buildings or other structures on the land.

Affiliations

MMLC is a member of Land Trust Alliance, a national land protection advocacy organization, and Heart of the Lakes, a state land protection advocacy organization.

Meetings and Website

The Board of Directors of MMLC meets approximately 9 times a year. The meetings are open to the public. Our website is www.midmilandcons.org.

Board of Directors

The members of the MMLC Board in 2012 were: Stephen Buzby, Eckhart Dersch, Carl Harmon, Paul Kindel, Seth Martin, Ken Rosenman, Edward Schools, Jody Simoes, and Robert Zbiciak. In 2012 Eckhart Dersch, Edward Schools, and Robert Zbiciak were re-elected to the Board. Officers elected were: Paul Kindel (President), Edward Schools (Vice-president), Jody Simoes (Secretary), and Stephen Buzby (Treasurer). Board members and officers serve 3- and 1-year terms, respectively.

Protection of Land

We are glad to talk with any landowners who would like to protect their land. Feel free to have them contact MMLC. We can provide information and assistance.

If you, or someone or some group you know, would like MMLC to give a workshop for landowners on land protection and its tax benefits, we would be happy to do so.

Contact me by e-mail (kindel@msu.edu), postal mail (2915 Margate Lane, East Lansing, MI 48823), or telephone (517-332-3091) to arrange these or obtain other information related to protection of land.

Paul K. Kindel, President,
Mid-Michigan Land Conservancy
On behalf of the Board of Directors
East Lansing, Michigan
January 31, 2013