

The Warnell Continuing Education Program

Daniel B. Warnell School of Forestry and Natural Resources

Conservation Easements for Forest Landowners and their Advisers—Tifton, GA September 8 – 9, 2015 Lead Instructors: Harry Haney and Katherine Eddins Location: UGA Tifton Campus Conference Center, 15 RDC Road, Tifton, GA



WARNELL
SCHOOL OF FORESTRY AND NATURAL RESOURCES
THE UNIVERSITY OF GEORGIA

Purpose/About the Course

The purpose of this course is to provide a working knowledge of conservation easements as a land-use control. It provides guidance on drafting conservation easement agreements to achieve landowner goals for their property. Land Trusts discuss their philosophy of land use protection and what they can offer landowners. This course offers a comprehensive overview of legal, appraisal, base line information, tax incentives, and other inputs needed for a successful conservation easement agreement.

Objectives

The objective is to provide guidance for attendees in reaching a sustainable agreement for protecting forest land. A framework is offered for analyzing protection goals for reaching a successful agreement in the context of legal constraints and tax incentives.

You will learn

- How easements affect land use
- The advantages/disadvantages of easements
- Which agencies and organizations can accept easements
- Tax aspects of easements
- How to plan for an easement

Who Will Benefit?

Landowners with an interest in protecting their forest property from development or other exploitation should attend. Foresters, accountants, attorneys, appraisers, and wildlife resource managers who work with landowners will benefit.

Instructors

Dr. Harry Haney, Jr.

Continuing Education Instructor

University of Georgia, Warnell School of Forestry

Dr. Harry L. Haney, Jr. earned his Ph.D. in Forestry Economics from Yale University. He is the Garland Gray Emeritus Professor of Forestry, Virginia Tech and a consulting forester. He has over 40 years of experience in managing timberland with special interest in income, estate and gift tax issues impacting management decisions. He has written landowner guides on federal income tax, estate planning, economics, and conservation easements. He manages his own tree farm with his wife, Jackie and his daughter, J. Lee, Esq. He is currently an adjunct professor at both UGA and Clemson.

Katherine Eddins

Executive Director

Georgia-Alabama Land Trust, Inc.

Katherine Eddins has served as executive director of our organizations for more than thirteen years. Katherine graduated from the University of Alabama, School of Law with a Juris Doctorate, and subsequently received a master's degree in forestry from Auburn University, graduating summa cum laude. She has been published in the Journal of Forestry and has practiced law and natural resource management.

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Registration Fee and Sign-up

For those taking this course for professional credits the fee is \$295.00, with a \$50.00 discount for registering by August 17. The cost for real estate credits is an extra \$50.00, and the cost for legal credits is an extra \$65.00. For those not taking the course for credits the fee is \$150.00.

You can either **register online at**

<http://conted.warnell.uga.edu/courses/Cons-Ease2015>

or by hard copy using the mail-in form on the next page.

Continuing Education Credits

- 13.5 Continuing Forestry Education (CFE) hours – Category 1
- 13.5 Continuing Logger Education (CLE) hours - Business Management
- 14.0 GA Real Estate Agent/Real Estate Appraiser Credits - cost is additional \$50.00
- 12.5 Continuing Legal Education Credits – GA (including 1 Ethics hour) cost is additional \$65.00

Tuesday, September 8, 2015

Time	Schedule
8:00	Registration
8:30	Session I - Incorporating Conservation Easements into Forest Land Ownership: Land Use Controls, Ownership Interests, Land Management and Preserving Unique Environments – <i>Dr. Harry Haney</i>
9:45	Refreshment Break
10:00	Session II - Conservation Easement Holders: Finding the Right Land Trust & Land Trust Administration for Forest Landowners – <i>Katherine Eddins</i>
11:00	Session III - A Plan for Forest Land: Conservation Easement Process, Reserved Rights and Restrictions – <i>Kat Nelson</i>
12:00	Session IV - Balancing Dual Objective Landscapes: Making the Link between Forest Practices, Understory Vegetation, and the Response to Wildlife Populations – <i>Dr. Jason Scott</i>
1:30	Session V- Tax Incentives and Technical Considerations: Federal Income and Estate Tax, Property Tax, Valuation and Charitable Contributions – <i>Greg Fullerton</i>
2:45	Refreshment Break
3:00	Session VI - Substantiating the Gift Value: Conservation Easement Appraisals – <i>Clay Weibel</i>
4:00 - 5:00	Session VII - The Accountant's Perspective: Examples of How the Federal and State Tax Benefits Work – <i>Jim Godbee</i>

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Wednesday, September 9, 2015

Time	Schedule
9:00	Session VIII - Forest and Farmland Preservation: Conservation Easements as a Central Land Planning and Community Support Tool – <i>Katherine Eddins</i>
10:00	Session IX - Tree Improvement of Loblolly Pine: A Success Story – <i>Dr. George Lowerts</i>
11:00	Refreshment Break
11:15	Session X - Forest Baseline Information: Documenting and Annual Monitoring – <i>Drew Ruttinger</i>
12:15	Session XI - Catered Working Lunch – Landowner Panel: Conservation Easements from a Donor Perspective – <i>Bruce Greene, Randy Hudson, Vince Stanley, Charles Knight</i>
1:30	Session XIII - Longleaf Pine Forest: Managing and Restoring Longleaf Pine Forests for their Ecological and Economic Benefits – <i>Randy Tate</i>
2:30	Refreshment Break
2:45	Session XIV - Ethics: Standards & Practices, and Conservation Easement Checklist – <i>Katherine Eddins and Kathleen Nelson</i>
3:45 - 4:00	Session XV - Closing Remarks – <i>Katherine Eddins & Dr. Harry Haney</i>

Mail-in Registration Form

name - please print _____

preferred name for badge _____

birthdate (for transcript retrieval) _____

business mailing address or check here if home address _____

city _____

state _____

zip _____

county, if Georgia _____

home phone _____

work phone _____

fax _____

email address _____

please send me e-mail about Warnell Continuing Education programs.

position _____

organization/employer _____

Conservation Easements for Forest Landowners and their Advisers

September 8-9, 2015

Early registration through August 17, 2015 (for those receiving professional credits).....\$245.00

Regular registration (for those receiving professional credits).....\$295.00

Fee for those getting no credits.....\$150.00

Fee for Real Estate Appraiser/Real Estate Agent credits (Optional)....\$50.00

Fee for Georgia legal credits (Optional).....\$65.00

Enclosed is a check # _____

(payable to Warnell School of Forestry and Natural Resources)

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We accept credit cards and personal or company checks for payment. A pre-registration form must be accompanied by a check to guarantee your place in the course.

Mail payment to : Attn: Ingvar Elle
Warnell School of Forestry & Natural Resources
180 East Green Street
The University of Georgia
Athens, Georgia 30602

Or register online at:

<http://conted.warnell.uga.edu/courses/Cons-Ease2015>

Cancellations

Notice must be received by 5:00 p.m. August 25, 2015 to receive a refund.
Contact Ingvar Elle at 706-583-0566.

Directions and Parking

For directions to the course location please enter “UGA Tifton Campus Conference Center, 15 RDC Road, Tifton, GA ” into the Googlemaps.com directions page.

Special Needs

If you require special services or dietary considerations, please contact Ingvar Elle at 706-583-0566 or e-mail him at ingvar@uga.edu by August 25, 2015.

Hotel Accommodations

A block of rooms has been set aside at the Holiday Inn Express, 84 West Seventh Street, Tifton, GA (229-382-3300) for the nights of September 7, 8, 9, and 10 for attendees of Conservation Easements for Forest Landowners and their Advisers. The room rate for attendees is \$85.00 plus 12% tax. When reserving a room please give the event code “Conservation Easements.” To get the room block rate please reserve your room by 8/28/2015.

A block of rooms also has been set aside at the Days Inn & Suites at 1199 Hwy. 82 West, Tifton, GA (229-382-8505) for the nights of September 7, 8, 9, and 10. The room rate for course attendees is \$65.00 plus 12% tax. When reserving a room please give the event code “Conservation Easements.” To get the room block rate please reserve your room by 8/28/2015.

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Instructors (*Continued from Page 1*)

Katherine is the chairman of the advisory committee for Auburn University School of Forestry and Wildlife Sciences, member of the Leadership Council for the Land Trust Alliance, co-chair of the Choccolocco Creek Watershed Alliance, board member for the Longleaf Alliance, and secretary of the board of the Holy Comforter Episcopal Day School.

Kathleen 'Kat' Nelson

Staff Attorney and Director of Land Protection

Georgia-Alabama Land Trust, Inc.

Kathleen (Kat) Nelson, a Savannah native, joined GLT as a Staff Attorney and Director of Land Protection in the Savannah, Georgia office in 2012. A graduate of the University of Georgia, and the University of Georgia School of Law, Kat has had the opportunity to work with NOAA Grey's Reef National Marine Sanctuary, U.S. EPA, Region IV, Georgia River Network, Georgia River Basin Center, the National Wildlife Federation, as well as a local New England land trust. She received her Master of Laws in Environmental Law from Vermont Law School, joining the Land Trust to facilitate project management in Georgia and support staff as the lead land conservation attorney. Kat is also an activity community member, serving as a Board Member of the Savannah Tree Foundation and as a member of the Technical Advisory Committee of the Chatham County Commission's Resource Protection Commission.

Jason A. Scott, Ph. D.

Abraham Baldwin Agricultural College (ABAC)

Professor – Wildlife Ecology and Management

Dr. Scott currently teaches a variety of wildlife related courses for ABAC's forestry department including Herbaceous Plant Communities, Wildlife Ecology, Wildlife Management Techniques, the capstone Senior Project course, and other advanced topics in waterfowl, and upland gamebird management. He is currently serving as president of the Georgia Chapter of the Wildlife Society and has presented over 30 scientific papers at wildlife related professional conferences across the country and internationally. Dr. Scott began his study of wildlife ecology and management over 20 years ago at the University of Idaho where he earned his Bachelor's degree ('99). After working in the private sector for 4 years as a wildlife consultant, he went back to school and earned his masters ('05) and doctoral degree ('11) in wildlife ecology and management from the University of Georgia's Warnell School of Forestry and Natural Resources. His current research interests focus largely on understanding how land management decisions impact populations of game, non-game and endangered species.

Greg Fullerton

Attorney

Watson Spence, LLP

Greg Fullerton is the senior partner in the firm's estate planning and taxation practice area. He has extensive experience and expertise in the areas of wills, trusts, probate, business and partnership law, taxation, and retirement plans. He lectures regularly on these topics of law to diverse audiences, and he has authored a number of articles which have been published in national estate planning journals. Greg is a Fellow of the American College of Trust and Estate Counsel and is listed in Best Lawyers in America, Georgia SuperLawyers, and Georgia's Top Rated Lawyers in both Trusts & Estates and in Taxation.

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Greg graduated from Yale University magna cum laude with honors in intensive political science. In 1975, he earned his J.D. degree from the University of Virginia School of Law, where he was a member of the editorial board of the Virginia Law Review. He is admitted to the Bars of the U.S. Tax Court and the U.S. Supreme Court as well as those of local, regional, state and federal trial and appellate courts. Born in Oklahoma City, Greg moved to Albany with his family in 1959. He is currently chair of the Albany/Dougherty Historic Preservation Commission and a board member of the Albany Symphony Association.

Clay M. Weibel

President

Weibel & Associates, Inc.

Clay M. Weibel, MAI is President of Weibel & Associates, Inc., a real estate appraisal and consulting firm. Weibel & Associates, Inc. was founded in 1985 and is located in metropolitan Atlanta, Georgia. Clay has over thirty-five years of experience in real estate including appraising, consultation, brokerage, and property management. He has provided appraisal reviews for the RTC, FDIC, HUD as well as lending institutions. Additionally, Clay is qualified as an expert witness in U.S. Bankruptcy Court and State Courts. Clay graduated with a BBA in Real Estate and Urban Development from the University of Georgia, and he has completed 30 quarter hours of graduate work in the MA program at the University. He has successfully completed over 53 Appraisal Institute and other continuing education courses. Clay has made presentations to various financial institutions, including the Federal Home Loan Bank and the Community Bankers Association of Georgia. Clay has been a member of the Appraisal Institute since 1987 and is certified as a General Real Property Appraiser for the State of Georgia, the State of South Carolina, the State of Florida and the State of Alabama.

Jim W. Godbee, Jr., CPA

Henderson & Godbee, LLP

Jim graduated from the University of Georgia in 1989 with a BBA in Accounting and in 1990 with a Master of Accountancy. After working in Atlanta for seven years he relocated his practice to Valdosta in 1997. He has been a partner with Henderson & Godbee, LLP, since 2000. Jim specializes in income, gift and estate taxation. Additionally, he consults with clients in the areas of mergers and acquisitions, business valuations, bank financing, planning and projections, debt workout, cost streamlining and financial analysis. He has significant experience in real estate and partnership taxation issues regarding the development, construction and management of residential and commercial property.

Jim lives in Valdosta with his wife Julie and three children, Katherine, James, and Grace. He is actively involved in the community and currently serves on the Valwood School Board and its Executive and Finance Committees, and is Chairman of the Park Avenue United Methodist Church Staff Parish Relations Committee. Formerly, Jim has had the opportunity to serve on the board of directors for the Valdosta Housing Authority, The Greater Valdosta United Way (Chairman of the Board and Campaign Chairman), Boys and Girls Club of Valdosta Capital Campaign Committee, Park Avenue United Methodist Church Preschool (Chairman), South

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Georgia Medical Center Foundation, and Lowndes Educational Improvement Foundation.

George Lowerts, Ph. D.

Abraham Baldwin Agricultural College (ABAC)

Associate Professor of Forestry, School of Agriculture and Natural Resources

George has spent 28 years working in forestry. He has worked for several companies as a tree improvement project leader, nursery research project leader, and nursery manager and land manager, including for Union Camp Corporation, International Paper and ArborGen.

George holds a Bachelor of Science degree from Rutgers University, and a MS and PhD degree from North Carolina State University.

Randy Tate

Ft. Stewart/Altamaha Partnership Coordinator

The Longleaf Alliance

Randy grew up in Ridgeland, SC and then attended Clemson for his undergraduate degree. Randy travelled in his 20s, Europe, South American, the Caribbean and a lot of the US. He did his graduate work at UMass/Boston and studied Short-Eared Owl reproductive ecology and their interactions with Northern Harries on Nantucket Island. His field work was a project for the MA Natural Heritage Program. As he was finishing up his degree a position with TNC came open in Rhode Island. Randy then worked with TNC for 20 years, with positions in RI, the FL Keys, Long Island and GA. The last ten years with TNC was spent as the Georgia Director of Science and Stewardship. He then worked with GA DNR as Natural Resource Program Manager for GA State Parks and Historic Sites. In April 2013, he began this new position with The Longleaf Alliance as the Ft. Stewart/Altamaha Partnership Coordinator.

Drew Ruttinger

ACUB Conservation Planner

Georgia Land Trust

Drew Ruttinger is the Conservation Planner in the Savannah office of the Georgia Land Trust. He graduated with his Bachelor of Science in Forest Resources with a major in Wildlife in Fisheries from the University of Georgia in 2010 and is currently finishing his Master of Science in Forest Resources degree majoring in wildlife biology and management. His master's research focused on Eastern Wild Turkey habitat selection in the longleaf pine ecosystem of Southwestern Georgia. Drew grew up in Valdosta, GA and has worked with multiple species of flora and fauna native to the endangered longleaf pine-wiregrass ecosystem of the Southeastern U.S. throughout his career. He enjoys hunting, fishing, hiking, camping, and spending time in the outdoors.