

The Warnell Continuing Education Program

Daniel B. Warnell School of Forestry and Natural Resources

Conservation Easements for Forest
Landowners and their Advisers—Savannah, GA
October 4-5, 2018
Lead Instructors: Harry Haney and Katherine Eddins
Coastal Georgia Center, Savannah State University
305 Fahm St. Savannah, GA 31401



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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.

Continued on Page 4

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Registration Free and Sign-up

Professional Credit Registration:

\$225.00 Early Registration Deadline (September 13, 2018))

\$295.00 Regular Registration (After September 13, 2018))

Additional costs for specific types of professional credits:

Real estate credits are an additional \$50.00

Legal credits are an additional \$65.00

Non-Professional Credit Registration:

\$100.00 Early Registration Deadline (September 13, 2018)

\$150.00 Regular Registration (After September 13, 2018)

Register at http://conted.warnell.uga.edu/courses/ConsEase_2018

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

Continuing Education Credits

- 12.0 Forestry Education (CFE) – Category 1 (approved)
- 12.0 Logger Education (CLE) – Business (approved)
- 12.0 GA Real Estate Agent/Appraiser (applied for) – \$50
- 12.0 GA & SC Legal Education Credits (CLE) (approved) – \$65.00 for credit (1 Ethics)

Thursday, October 4, 2018

Time	Schedule
7:30	Registration
8:00	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>
9:00	Session II - Conservation Easement Holders: Finding the Right Land Trust, and Land Trust Administration for Forest Landowners – <i>Katherine Eddins</i>
10:00	Refreshment Break
10:15	Session III – Timber Market Status and Outlook – <i>Dr. Yanshu Li</i>
11:15	Session IV – Forest Baseline Information: Documentation and Annual Monitoring – <i>Drew Ruttinger</i>
12:15	Catered Lunch
12:45	Session V – Donated Conservation Easement Process: Reserved Rights and Restrictions – <i>Hal Robinson</i>
1:45	Session VI – Case Law Updates - <i>Brian R. Bojo, Esq</i>
2:45	Refreshment Break
3:00	Session VII – Agricultural Conservation Easement Program (ACEP) and Agricultural Land Easement (ALE) – <i>Rita Barrow</i>
4:00- 5:00	Session VIII - Mitigation Banks – <i>Alton Brown</i>

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Friday, October 5, 2018

Time	Schedule
7:30 AM	Quick Sign In
7:45	Session IX – Substantiating the Donated Gift Value – Conservation Easement Appraisals – <i>George Petkovich</i>
8:45	Session X – Conservation Easement Tax Benefits - <i>Stephanie Surles, CPA</i>
9:45	Refreshment Break
10:00	Session XI – Timber Taxation – <i>Dr. Harry Haney</i>
11:00	Session XII – Ethics: Standards & Practices, and Conservation Easement Checklist – <i>Katherine Eddins and Hal Robinson</i>
12:00-12:15	Break
12:15-12:30	Session XIII – Closing Remarks – <i>Katherine Eddins and 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

October 4-5, 2018

Early registration through September 13, 2018 (for those receiving professional credits).....\$225.00

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

Early registration through September 13, 2018 (for no credits).....\$100.00

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).....\$60.00

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/ConsEase_2018

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 September 21, 2018.

Directions and Parking

Parking at the hotel is \$20.00 per day

Cancellations

Notice must be received by 5:00 p.m. September 21, 2018 to receive a refund.

Contact Ingvar Elle at 706-583-0566.

Hotel Accommodations

Courtyard Marriott Savannah Historic District, 415 West Liberty Street, Savannah, GA (912-790-8287) for the nights of October 3 and 4 at a rate of \$139.00 plus tax, per night with the event code "Conservation Easement Seminar." Please reserve room by September 3, 2018

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.

Rita Michels Barrow

District Conservationist, USDA NRCS

Rita Michels Barrow attended the University of GA and graduated with high honors from the Warnell School of Forest Resources in 1980 with a BS Forest Resources degree with an emphasis in Timber Management.

Upon graduation she worked from 1981 -1989 as a land management and landowner assistance forester with Union Camp Corporation in SE GA.

After taking some time out of the workforce to start a family, Rita Barrow taught high school science in Brunswick, GA for three years from 1992-

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1995 before returning to the natural resource field. She was self employed as a consulting forester from 1995-2003, serving forest landowners throughout southeast Georgia.

In 2003 she began her career with the federal government with the USDA Natural Resources Conservation Service in Richmond Hill, GA where she worked as a Soil Conservationist. She left USDA NRCS briefly in 2005 and transferred to the Dept. of Defense where she worked as the forester for the Kings Bay Naval Submarine Base in St. Mary's, GA. She returned to USDA NRCS in 2006 as the District Conservationist in the Brunswick, GA field office which serves Glynn, Camden, Brantley and Wayne Counties.

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.

Stephanie Surles

Partner, CPA

Howard, Moore & McDuffie, Macon GA

Stephanie is a graduate of Georgia College and State University and has worked in public accounting since 1986. She became a shareholder in Howard, Moore & McDuffie, P.C. in 1996. Stephanie's practice focuses on accounting, planning and income tax preparation for individuals, farmers, construction contractors, real estate development entities and small businesses.

Stephanie has developed a niche in conservation easements for farmers and land owners. She has established valuable relationships with qualified appraisers, attorneys, and management of land trusts within Georgia. She has also developed expertise in issues related to estate taxes; helping individuals save estate taxes with appropriate planning and assisting executors with estate administration.

Dr. Yanshu Li, F

Forest Economics & Taxation Outreach Specialist

Warnell School of Forestry and Natural Resources, University of Georgia

Dr. Li focuses on federal and state forest taxation, economic issues related to forest investment and management, forest products market analysis and the economic benefits of forests. Among her several degrees are an M.S. in Agricultural Economics from Purdue University, and a Ph.D. in Forest Economics from Auburn University.

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Brian Bojo, Esq.

McRae, Stegall, Peek, Harman, Smith & Manning, LLP

Brian is a BV rated attorney and enjoys a transactional practice that touches many issues that are encountered by small business owners and investors in Rome and northwest Georgia. He has advised individual and corporate clients on issues related to corporate governance, LLC formation and operation, nonprofit formation and operation, securities issuances, partnership issues, and the tax implications of various transactions. He also assists with the transition of businesses and business interests, such as through mergers with other businesses, acquisitions or purchases of businesses, and buy/sell agreements between shareholders. A favorite aspect of his practice is to advise individuals and business owners on how to best steward what they own by preparing wills, engaging in trust and estate planning, and advising on estate, gift, and generation skipping transfer tax issues.

Brian also has substantial experience in the realm of the application of conservation easements to real property. He has advised landowners, property managers, partnership managers, and individual investors, and has worked alongside numerous accounting firms, broker-dealers, land conservancy organizations, and qualified appraisers in the structure of partnerships formed for the purpose of exploring the possibilities of land conservation. In recent years Brian has been involved in the conservation of thousands of acres of real property throughout the southeast.

George S. Petkovich,

MAI

George joined the commercial real property appraisal and consultation firm of Pritchett, Ball & Wise, Inc. in 1996. Mr. Petkovich earned the Master of Science in Real Estate (MSRE) Degree from Georgia State University in 1994 and became a principal in the firm in 2001.

Mr. Petkovich earned his MAI designation from the Appraisal Institute in 2004 and the CCIM designation in 2006. Mr. Petkovich has been active in the Atlanta Area Chapter of the Appraisal Institute, serving in multiple roles including Chairman of the Associate Leadership Committee, Chairman of the Membership Development and Retention Committee, Regional Representative and serving on the Board of Directors. George also attended the Leadership Development and Advisory Council in Washington, D.C.