

The Warnell Continuing Education Program

Daniel B. Warnell School of Forestry and Natural Resources

Conservation Easements for Forest Landowners
and their Advisers—Macon, Georgia
September 19-20, 2017
Lead Instructors: Harry Haney and Katherine Eddins
Location: Mercer University School of Law,
1021 Georgia Avenue, Macon, Georgia 31207



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. 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.

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Registration Fee and Sign-up

Professional Credit Registration:

\$225.00 Early Registration Deadline (August 30th)

\$295.00 Regular Registration (Post August 30th)

Additional costs for 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 (August 30th)

\$150.00 Regular Registration (Post August 30th)

Register online at <http://conted.warnell.uga.edu/courses/cons-ease2017>
or by hard copy using the mail-in form on the next page.

Continuing Education Credits

- 13.5 Forestry Education (CFE) – 12.5 Category 1, 1 Category 2
- 13.5 Logger Education (CLE) – Business
- 14 GA Real Estate Agent/Real Estate Appraiser – \$50 for credit
- 12.5 GA Legal Education Credits (CLE) – \$65.00 for credit (1 Ethics)

Tuesday, September 19, 2017

Time	Schedule
8:00 - 8:30	Registration
8:30 - 9:45	Session I - Incorporating Conservation Easements into Forest Land Ownership: Land Use Controls, Ownership Interests, Land Management and Preserving Unique Environments – Dr. Harry Haney
9:45 - 10:00	Refreshment Break
10:00 - 11:00	Session II - Conservation Easement Holders: Finding the Right Land Trust & Land Trust Administration – Katherine Eddins
11:00 - 12:00	Session III - Conservation Easement Tax Benefits: Making the Most of the Gift - Stephanie Surlles, CPA
12:00 - 1:30	Session IV - - - Catered Lunch - - - - Ocmulgee National Park & Preserve Initiative - – Proposed Expansion of the Ocmulgee National Monument - Brian Adams
1:30 - 2:30	Session V - Donated Conservation Easement Process: Reserved Rights & Restrictions – Kat Nelson
2:30 - 3:30	Session VI - Forest Baseline Information: Documentation and Annual Monitoring – Drew Ruttinger
3:30 - 3:45	Refreshment Break
3:45 - 4:45	Session VII - Pests and Invasives in Georgia's Forests - Mark McClure

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Wednesday, September 20, 2017

Time	Schedule
9:00 - 10:30	Session VIII - Conservation Easement Legal Issues and Case Law Update – Brian Bojo , Esq. & Virginia Harmon, Esq.
10:30 - 10:45	Refreshment Break
10:45 -12:00	Session IX - Substantiating the Donated Gift Value: Conservation Easement Appraisals – Clay Weibel, MAI & Luke VonEsh
12:00 -1:15	Session X - - - Catered Lunch - - - - Pollinators and Landscape Scale Management - Why We are Losing Them and How to Stem the Tide - Jennifer Berry
1:15 - 2:30	Session XI - Sustainable Working Forests: Financially and Environmentally Sound - Ember Bishop
2:30 - 2:45	Refreshment Break
2:45 - 3:45	Session XIII- Ethics: Standards & Practices, and Easement Checklist – Katherine Eddins
3:45 - 4:00	Session XIV - Closing Remarks – Katherine Eddins & Dr. Harry Haney

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

position _____ organization/employer _____

Conservation Easements for Forest Landowners and their Advisers 2017

Early registration, Deadline Aug 30th (professional credits).....\$225.00

Regular registration, After Aug 30th (professional credits).....\$295.00

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

+Fee for GA legal credits (Optional).....\$65.00

Early registration, Deadline Aug 30th (no professional credit).....\$100.00

Regular registration , After Aug 30th (no professional credits).....\$150.00

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-ease2017>

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 1st.

Directions and Parking

Cancellations

Notice must be received by 5:00 p.m. September 1, 2017 to receive a refund. Contact Ingvar Elle at 706-583-0566.

Hotel Accommodations

A block of rooms has been set aside at two area hotels:

- Candlewood Suites, 3957 River Place Drive, Macon, GA (478-254-3520) for the nights of September 18-20 at a rate of \$70.00 plus tax, per night with event code "GLT." To get the room block rate please reserve your room by August 28th.
Link - https://www.candlewoodsuites.com/redirect?path=hd&brandCode=cw&localeCode=en®ionCode=1&hotelCode=MCNCW&_PMID=99801505&GPC=GLT&viewfullsite=true
- Holiday Inn Macon North, 3953 River Place Drive, Macon, GA (478-803-8200) for the nights of September 18-20 at a rate of \$119.00 plus tax, per night, mention "GALT Event." To get the room block rate please reserve your room by August 28th.
Link - <http://bit.ly/2tlzFSX>

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GEORGIA-ALABAMA
LAND TRUST

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.

Stephanie is a member of the American Institute of Certified Public Accountants - Tax Section, Middle Georgia Chapter of the Georgia Society of Certified Public Accountants, Martha Bowman Memorial United Methodist Church and a graduate of the 2000 Leadership Macon class. She currently serves on the board of directors for the Community Foundation of Central Georgia and North Macon Kiwanis Club, and is the Vice President of Finance of the Central Georgia Council of the Boy Scouts of America. She is a past board member of United In Pink, Inc., Career Women's Network, Inc., Girl Scouts of Middle Georgia, Central Georgia Alzheimer's Association, Sylvia Bond Nursing Society, and Med Cen Community Health Foundation. Stephanie is also past president of the Macon Estate Planning Council, Gray Junior Chamber of Commerce and past State Treasurer for the Georgia Jaycees.

Brian Adams, Esq.

President, Ocmulgee National Park & Preserve Initiative

Attorney, Adams Law, Macon, GA

Kathleen 'Kat' Nelson

Director of Land Protection & Staff Attorney

Georgia-Alabama Land Trust, Savannah, GA

Kat, a Savannah native, is the Director of Land Protection and a Staff Attorney for the Georgia-Alabama Land Trust, based in their Savannah office. A graduate of the University of Georgia, and the University of Georgia School of Law, cum laude, Kat went on to receive her Master of Laws (L.L.M.) in Environmental Law, cum laude, from Vermont Law School before joining the Land Trust in August 2012 to facilitate donated conservation easement projects and support staff as an attorney. As the Director of Land Protection, Kat works in both Georgia and Alabama to oversee and facilitate new conservation easement donations from start to finish. Kat is also an active community member, serving as a Board Member of the Savannah Tree Foundation, a member of the Technical Advisory Committee for the Chatham County Commission's Resource Protection Commission, as an Advisory Committee member for the Savannah River Clean Water Fund and as a representative of the land trust in the community at large.

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Drew Ruttinger

ACUB Conservation Planner

Georgia -Alabama Land Trust, Savannah, GA

Drew Ruttinger is the Conservation Planner at the Georgia-Alabama Land Trust Savannah office. He graduated with his Bachelor of Science in Forest Resources with a major in Wildlife in Fisheries from the University of Georgia and 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.

Mark McClure

Georgia Forestry Commission

Brian Bojo, Esq.

McRae, Smith, Peek, Harman & Monroe, LLP, Rome, GA

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.

Virginia B. Harmon, Esq.

McRae, Smith, Peek, Harman & Monroe, LLP, Rome, GA

Virginia came to MSP in 1991, and became a partner in 1993. Virginia was previously associated with the firm of Hine and Carroll in Rome. She also served as Assistant District Attorney for the Lookout Mountain Judicial Circuit in LaFayette, Georgia from 1982-1983. Virginia was the first attorney at McRae, Smith, Peek, Harman & Monroe, LLP ("MSP") to deal with conservation easements, when she began assisting clients with them over twenty years ago. Virginia's extensive litigation experience in representing the Georgia Department of Transportation and Lawyers Title has given her advanced exposure to various types of appraisals, including appraisals residential properties, commercial properties, raw land and application of the concept of highest and best use to the appraisal process. In the conservation easement context, this experience is vital in reviewing and evaluating appraisals that are received which purport to define a contribution amount for landowners. Since the Internal Revenue Service has placed appraisals and appraisal methods within the conservation easement context under close scrutiny in recent years, this skillset is invaluable for MSP and its clients. After attending LaGrange College, she graduated summa cum laude from Georgia State University, where she was a member of Phi Beta Kappa, then from the University of Georgia School of Law with honors. She is admitted to practice before the Court of Appeals and Supreme Court of the State of Georgia, the U.S. District Court for the Northern District of Georgia, the U.S. Court of Appeals for the 11th Circuit and the United States Tax Court.

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Clay M. Weibel

President

Weibel & Associates, Inc., Atlanta, GA

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.

Lucus Von Esh

President

Lucus Mason, Inc., Alpharetta, GA

Lucus Von Esh is the president of Lucus Mason, Inc., a real estate appraisal and consulting company located in Alpharetta, Georgia. Mr. Von Esh is experienced in the appraisal development for a wide variety of intended uses including commercial lending, private acquisitions, D.O.T. condemnation, conservation easements, and estate planning. With over a decade of experience, Lucus Mason, Inc. has engaged on numerous appraisal assignments throughout the country and Mr. Von Esh is a State Certified General Real Property Appraiser in Alabama, Florida, Georgia, Tennessee, and South Carolina. A unique area of his expertise is in the valuation of conservation easements for federal tax purposes. Mr. Von Esh has prepared and reviewed appraisals for private lenders, land trust, private individuals, and third parties performing due diligence on their clients behalf. In addition to appraisal practice, Mr. Von Esh is experienced in conducting conservation easement workshops, has made numerous presentations on the topic of conservation easements, and consults on local public planning issues.

Jennifer A. Berry

Apicultural Research Professional & Lab Manager

University of Georgia Honey Bee Program, Athens, GA

Ember Bishop Bentley

Executive Director

Georgia Forestry Foundation, Forsyth, GA