

The Warnell Continuing Education Program

Daniel B. Warnell School of Forestry and Natural Resources

Conservation Easements for Forest Landowners and their Advisers—Albany, GA September 17 – 18, 2019 Lead Instructors: Harry Haney and Katherine Eddins Location: Merry Acres Inn & Event Center, Dougherty Colonial Room, 1504 Dawson Road, Albany, 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 and Benefits

The objective is to provide guidance for attendees in reaching a sustainable protection agreement for "working 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 on a working forest
- 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 maintaining a working forest while protecting it from development or other exploitation should attend. Foresters, accountants, attorneys, appraisers, and wildlife resource managers who work with landowners will benefit.

Continuing Education Credits

12.0 Forestry Education (CFE) – Category 1 (approved)

12.0 Logger Education (CLE) – Business (approved)

11.0 GA Real Estate Agent/Appraiser (approved) – \$50

12.0 GA & SC Legal Education Credits (CLE) (approved) – \$48.00 for credit (1 Ethics)

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 50 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 a tree farm with his wife, Jackie and his daughter, J. Lee, Esq. He is currently an adjunct professor at UGA.

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.

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Registration Fees and Sign-up

Professional Credit Registration:

\$245.00 Early Registration Deadline (August 27th)

\$295.00 Regular Registration (Post August 27th)

Additional costs for specific types of professional credits:

Real estate credits are an additional \$50.00

Legal credits are an additional \$48.00

Non-Professional Credit Registration:

\$100.00 Early Registration Deadline (August 27th)

\$150.00 Regular Registration (Post August 27th)

Register at <http://conted.warnell.uga.edu/courses/Cons-Ease2019>

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

Tuesday, September 17, 2019

Time	Schedule
7:30 – 8:00	Registration
8:00 – 8:15	Dr. Harry L. Haney, Jr., Continuing Education Instructor, Warnell School of Forestry and Natural Resources, University of Georgia, and Katherine Eddins, Executive Director, Georgia-Alabama Land Trust, Inc., “Opening Remarks”
8:15 – 9:00	Session I: Dr. Harry Haney, Jr., “Conservation Easements as an Element of Forest Land Use Controls”
9:00 – 10:00	Session II: Katherine Eddins, “Recent Developments in Conservation Easement Due Diligence and Drafting”
10:00 – 10:15	Refreshment Break
10:15 – 11:00	Session III: Dr. Yan Shu Li, Forest Economics and Taxation Outreach Specialist, Warnell School of Forestry and Natural Resources, University of Georgia, “Tax Implications of Timber Casualty Loss”
11:00 – 12:00	Session IV: Drew Ruttinger, Conservation Planner, Georgia-Alabama Land Trust, Inc., “Forest Baseline Information: Documentation and Annual Monitoring”
12:00 – 12:45	Catered Lunch
12:45 – 1:45	Session V: Frank Smith, Deputy Executive Director, Georgia State Properties Commission, “The Georgia Conservation Tax Credit Program”
1:45 – 2:45	Session VI - Brian R. Bojo, McRae, Smith, Peek, Harman & Monroe, LLP, “Conservation Easement Case Law Update”
2:45 – 3:00	Refreshment Break
3:00 – 4:00	Session VII: Taylor Brown, Grants Unit Supervisor, Georgia Department of Natural Resources, “The Georgia Outdoor Stewardship Act Program”
4:00 – 5:00	Session VIII: Steve Greenberg, Staff Attorney, Georgia-Alabama Land Trust, Inc., “Land Trusts and Conservation Easements – Ethics”

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Wednesday, September 18, 2019

Time	Schedule
7:30 – 7:45	Quick Sign In
7:45 – 8:45	Session IX: George S. Petkovich, MAI, Pritchett, Ball & Wise, Inc., “Appraisal of Conservation Easements”
8:45 – 9:45	Session X: Stephanie Surles, CPA, Partner, Howard, Moore & McDuffie, P.C., “Accounting Issues Presented by Conservation Easements”
9:45 – 10:00	Refreshment Break
10:00 – 11:00	Session XI: Panel - Chad Hancock, F&W Forestry, Dr. Harry Haney, Jr., and Katherine Eddins, “Forest Management Plans and Conservation Easements”
11:00 – 12:00	Session XII: Steve Greenberg, “Understanding and Implementing Forest Owners’ Intentions for Conservation Easements”
12:00 – 12:15	Refreshment Break
12:15–12:45	Session XIII: Harry Haney, Andrew Bowman “Equitable Valuation Appraisals for Successful Conservation Easement Agreements”
12:45-1:00	Katherine Eddins and Dr. Harry Haney, Jr., “Review and Closing Remarks”

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 _____

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Early registration through August 27, 2019 (for those receiving professional credits).....\$245.00

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

Early registration through August 27, 2019 (for those receiving no professional credits).....\$100.00

Regular registration (for those receiving no professional credits).....\$150.00

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

Fee for Georgia legal credits (Optional).....\$48.00

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: Anuj Sinha
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-Ease2019>

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 3, 2019.

Directions and Parking

For directions to the Merry Acres Inn use “Merry Acres Inn & Event Center, 1504 Dawson Road, Albany, GA” in your GPS device or Googlemaps.com Directions module.

Parking for Merry Acres is free of charge.

Cancellations

Notice must be received by 5:00 p.m. September 3, 2019 to receive a refund. Contact Ingvar Elle at 706-583-0566.

Hotel Accommodations

A block of rooms has been set aside for course attendees at the Merry Acres Inn (1504 Dawson Road, Albany, GA) for the nights of September 16 and 17, 2019. The phone number to reserve rooms is (229) 435-7721. Rooms are \$99.00 per night plus 14% percent sales tax. Use the code “9063” for making reservations. Please make reservations early since rooms will drop out by 8/16/2019.

Instructors (*Continued from Page 1*)

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.

Drew Ruttinger

ACUB Conservation Planner Georgia Land Trust

Drew Ruttinger is the Conservation Planner in the Savannah office of the

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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.

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.

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.

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

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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.

Taylor Brown

Grants Unit Supervisor

Georgia Department of Natural Resources

Taylor Brown is the Grants Unit Supervisor for the Georgia Department of Natural Resources where she oversees the Georgia Outdoor Stewardship Program, Recreational Trails Program and Land and Water Conservation Fund. During Taylor's six years with the department, she has served as the Legislative and Public Affairs Assistant in the Commissioner's Office and the Assistant Manager of Communications at the Wildlife Resources Division. Taylor is a graduate of The University of Georgia, Terry College of Business with a degree in finance.

George Petkovich, MAI, CCIM

Principal

Pritchett, Ball & Wise, Inc.

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 most recently including Regional Representative, Treasurer and Secretary. George is experienced performing appraisals of forested land tracts throughout the state of Georgia and surrounding states including Alabama, Tennessee, South Carolina, North Carolina and Virginia. He has performed a multitude of conservation easement related real estate appraisals for landowners, government agencies and land trusts.

Chad Hancock

Regional Manager

F&W Forestry Services in Albany, Georgia.

He has worked as a consulting forester and timberland appraiser for over 20 years. He received an Associates of Applied Science in Forestry from Abraham Baldwin Agricultural College and a Bachelors of Business Administration in Finance from Valdosta State University. He is a Registered Forester, Certified General Appraiser, and Real Estate Salesperson in Georgia. His career includes working with Non-Industrial Private Landowners, Timberland Management Organizations, Governmental Agencies and Industry on various forest management projects. He has

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managed property in the lower coastal plain, upper coastal plain and piedmont regions of Georgia and Florida. F&W Forestry Services, Inc. is an international forestry consulting firm which was founded in 1962 headquartered in Albany, Georgia.

Steve Greenberg

Staff Attorney

Georgia-Alabama Land Trust

As a member of the Land Protection Team of the Georgia-Alabama Land Trust, a non-profit conservation organization that works to protect and steward land and associated natural resources, Steve manages donations of conservation easements from intake through closing. Steve also handles a variety of other projects for the Land Trust. Steve serves on the Executive Committee of the Association of Georgia Land Trusts. Before joining the Land Trust, Steve practiced law with law firms in Atlanta, as well as in Alexandria, Virginia and Washington, D.C. Steve began his legal career as an attorney for Virginia Citizens for Better Reclamation, Inc., a citizens' group dedicated to improving strip mining practices in the Appalachian region of Southwest Virginia. Steve is a graduate of the University of Virginia School of Law and of Princeton University.

Frank Smith

Deputy Executive Director

State Properties Commission

As deputy executive director, Smith oversees the state's real estate assets and develops the long-term strategies for a healthy real estate portfolio. Smith works with all agencies as well as the General Assembly in determining state acquisitions and dispositions. The deputy executive director also provides real estate guidance to the Georgia Land Conservation Council and the Sapelo Island Authority and serves as the SPC liaison to the Commission for Condemnation of Public Property, the Capital Asset Management Advisory Council, the Multi-Year Leasing Task Force and the Space Management Capital Asset Task Force.

Smith began his career with the state in 2000 as a Legislative Budget Analyst for the Georgia General Assembly and was responsible for developing spending policies and priorities for the State's annual multi-billion dollar supplemental and general appropriations act. In 2004, Smith accepted a position at the Georgia Building Authority (GBA) as Tenant and Lease Director. In that capacity Smith was responsible for the allocation of over 4 million square feet on Capitol Hill.

Smith holds a bachelor's degree in finance from the University of Georgia and a master's of business administration in real estate from Georgia State University.