

# The Warnell Continuing Education Program

Daniel B. Warnell School of Forestry and Natural Resources

## Conservation Easements for Forest Landowners and their Advisers

December 3-4, 2020

Lead Instructors: Harry Haney and Katherine Eddins

This course will be presented as a Zoom Webinar.



**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 tool and provide a status update on the timber market. It provides guidance on drafting conservation easement agreements to achieve landowner goals for their property. The Georgia Alabama Land trust discusses various philosophies of land use protection and what conservation easements 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.

This online course has been redesigned to be as flexible as possible. The major change is that five sessions will be pre-recorded and available for viewing prior to the start of the course on December 3-4. To show that registrants have watched videos, there will be a short quiz of three questions for each prerecorded session. These five sessions will not be shown during the course itself. However, instructors of these pre-recorded sessions will be available for questions during the live Zoom portion of the course. Live interaction with the instructors is part of the course learning design. Attendance of the live course will be tracked.

### 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 Continuing Forestry Education (CFE) – Category 1 (approved)

12.0 Continuing Logger Education (CLE) – Category B (approved)

11.0 GA Real Estate Agent/Appraiser hours (approved) – \$50.00

12.0 GA Legal Education Credits (CLE) (and one ethics credit) approved – \$48.00 for credit

### Cancellations

Notice must be received by 5:00 p.m. November 19, 2020 to receive a refund. Contact Ingvar Elle at 706-583-0566.

Ethics)

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### Registration Fees and Sign-up

#### Professional Credit Registration:

\$235.00 Early Registration Deadline (November 12, 2020)

\$285.00 Regular Registration Deadline (November 28, 2020)

*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:

\$150.00 Regular Registration Deadline (November 12, 2020)

Register at <http://conted.warnell.uga.edu/courses/consease2020>

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

Thursday, December 3, 2020

Time	Session
7:50 – 8:00	<b>Announcements</b>
8:00 – 8:45	<b>Conservation Easement Basics:</b> Katherine Eddins, Executive Director, Georgia-Alabama Land Trust, Inc.
8:45 – 9:30	<b>Forest Baseline Information: Documentation and Annual Monitoring,</b> Mike Heneghan, Conservation Planner, Georgia-Alabama Land Trust, Inc.,
9:30 – 9:45	Q & A with Lisa Lord for pre-recorded session on <b>Longleaf Pines and Programs</b> — <i>See prerecorded session list on next page.</i>
9:45 – 10:00	Session Break
10:00 – 10:45	<b>Appraisal of Conservation Easements and Understanding Requirements of “Qualified Appraisals” and “Qualified Appraisers,”</b> George S. Petkovich, MAI, Pritchett, Ball & Wise, Inc.
10:45 – 11:45	<b>Updates on Ethics Issues with Conservation Easements and Land Trusts,</b> Alex Robertson, Staff Attorney, Georgia-Alabama Land Trust, Inc. <b>(Ethics and Professionalism CLE credit)</b>
11:45 – 12:15	Session Break
12:15 – 12:45	Q & A with Dr. Yanshu Li for pre-recorded session <b>Market Status and Outlook;</b> Dr. Harry Haney for <b>Conservation Easements as an Element of Forest Land Use Controls</b> - <i>See prerecorded session list on next page.</i>
12:45 – 1:30	<b>Economic Impact of Conservation Easements and Land Trusts</b> , J. Scott Pippin, J.D. and Shana Jones, J.D., Institute of Government, University of Georgia.

Please see bottom of next page for list of prerecorded talks that will be made available before the course.

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Friday, December 4, 2020

Time	Session
7:40—7:45	Intro
7:45—8:45	<b>Forest Management Plans and Conservation Easements</b> , Chad Hancock, F&W Forestry, Dr. Harry Haney, Jr., and Katherine Eddins
8:45—9:00	Q & A with Ray Colvin for pre-recorded session <b>A Land Based Business' Perspective on Conservation Easements</b> — <i>See prerecorded session list below.</i>
9:00—9:15	Session Break
9:15—10:15	<b>Update on Case Law &amp; IRS Positions Regarding Conservation Easements</b> , Vivian Hoard
10:15—10:30	Q & A with Danny Roberts for pre-recorded session <b>Accounting and Income Tax Issues Presented by Conservation Easements</b> — <i>See prerecorded session list below.</i>
10:30 - 10:45	Session Break
10:45—11:45	<b>Recent Developments in Conservation Easement Due Diligence and Drafting</b> , David Aughtry, Partner, Chamberlain Hrdlika
11:45—12:15	<b>Sources for GIS Mapping Data and Use</b> , Mike Heneghan Georgia-Alabama Land Trust

Prerecorded talks that will be made available before the course.

List of Pre-Recorded Sessions
<b>Conservation Easements as an Element of Forest Land Use Controls</b> , Dr. Harry L. Haney, Jr. - 30 minutes
<b>Market Status and Outlook</b> , Dr. Yanshu Li, Assistant Professor of Forest Economics and Taxation, University of Georgia - 45 minutes
<b>A Land Based Business' Perspective on Conservation Easements</b> , Ray Colvin, Real Estate and Recreation Director, The Westervelt Company - 30 minutes
<b>Accounting &amp; Income Tax Issues Presented by Conservation Easements</b> , Danny Roberts, CPA, partner, Jamison, Money, Farmer, PC. 45 minutes
<b>Long Leaf Pines and Programs</b> , Lisa Lord, Longleaf Alliance Program Director - 45 minutes

Dr. Harry Haney and Katherine Eddins will be hosting the course and will be available for questions throughout the live program.

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### 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 e-mail about Warnell Continuing Education courses.

position

organization/employer

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Early registration through November 12, 2020 (for those receiving professional credits).....\$235.00

Regular registration (for those receiving professional credits).....\$285.00

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)

**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/consease2020>

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### Instructors

#### **Dr. Harry Haney, Jr.**

*Garland Gray Emeritus Professor of Forestry, Virginia Tech  
Adjunct Professor, Warnell School of Forestry, University of Georgia*  
Dr. Harry L. Haney, Jr. earned his Ph.D. in Forestry Economics from Yale University. 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.

#### **Katherine Eddins**

*Executive Director,  
Georgia-Alabama Land Trust, Inc.*  
Katherine Eddins has served as executive director of the Georgia-Alabama Land Trust for more than eighteen 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.

#### **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.

#### **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.

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### **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 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.

### **Shana Jones**

*Planning And Environmental Services Unit Program Manager; Strategic Operations And Planning Assistance*

*Carl Vinson Institute of Government, UGA*

Shana Jones joined the Institute of Government in 2014 as a faculty member in the Planning and Environmental Services unit. She assists communities with managing legal and policy issues related to land use, environmental quality, and coastal flooding. Prior to joining the Institute of Government, Shana was the director of the Virginia Coastal Policy Clinic at William & Mary Law School. Her previous experience includes managing a nonprofit policy group, clerking at the federal and state levels, and working as a program manager at a Texas state agency and for the Texas Governor's Office.

### **J. Scott Pippin**

*Public Service Associate: Strategic Operations And Planning Assistance*

*Carl Vinson Institute of Government, UGA*

Scott is an attorney and community planner who joined the Institute of Government's Planning and Environmental Services unit in 2014. He works on issues concerning environmental and natural resource planning, climate resilience, nature-based and green infrastructure practices, land use, community planning and economic development, and updating and revising city and county land use ordinances. In addition to planning and technical assistance, Scott works directly with communities to develop funding and implement projects that provide social, economic, and environmental benefits. He also delivers training courses on a wide variety of subjects, such as stormwater management, planning and zoning practices, community resilience and sustainability, and preparing for large-scale solar installations. Prior to joining the Institute of Government, he worked as a local government attorney and an environmental consultant.

### **Mike Heneghan**

*Stewardship Director*

*Georgia Alabama Land Trust*

Mike joined the Georgia-Alabama Land Trust in 2017 as a Regional Stewardship Manager in Northwest Georgia and is currently serving as the organization's Director of Stewardship. He has a Bachelor of Science in Forestry from Northern Arizona University and a Master of Science in Natural Resource Management from Auburn University, from which his



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research on public attitudes toward growing black bear populations in Alabama has been published in the journals *Human Dimensions of Wildlife* and *Society & Natural Resources*. Before joining the Land Trust Mike worked as a Wildlife Ecologist for Virginia Tech at a field research station in Botswana, and he has previously worked for the U.S. Forest Service and the Arizona Game and Fish Department. Mike's duties at the Land Trust include overseeing issues relating to reserved rights requests, easement violation resolution, baseline documentation for new projects and GIS database management. He also serves on the Thrive 2055 Regional Partnership Working Farmlands and Forests Committee.

### **Danny Roberts**

*Co-Manager*

*JamisonMoneyFarmer PC*

Danny joined JMF in 1987 and was admitted Shareholder in 1998. He co-manages the Tax Department with Janet Moore. Danny's expertise lies in individual and business taxation, taxation of foreign-owned businesses, Alabama sales tax and family partnership taxation. He serves clients in timber-related industries along with clients in construction, oil and gas and farming. One of his contributions to the firm is his ability to understand and monitor the complex and constantly changing nature of tax laws and inform our clients of the impact of new regulations. His expertise has led him to give numerous speeches to various organizations on related taxation topics.

### **David Aughtry**

*Chamberlain Hrdlika*

David Aughtry's practice focuses on civil and criminal tax litigation. He graduated from The Citadel in 1975 with a B.A. in English, from the University of South Carolina in 1978 with a Master's in Accounting and a law degree, and from Emory University in 1982 with a Masters in Taxation (LL.M.).

Upon graduation from the University of South Carolina Law School, Mr. Aughtry joined the Internal Revenue Service as a Trial Attorney, Office of the Chief Counsel, where he also served as a Tax Shelter Coordinator. Mr. Aughtry taught Tax Controversy as an Adjunct Professor in the Emory University Masters in Taxation Program from 1987 through 1994 and in the Emory School of Law from 1995 through 1998 and 2003. From 1996 through 2002, he served as an Instructor for the National Institute of Trial Advocates (NITA) in its program on "Litigating before the United States Tax Court" and was recently selected as a fellow of the International Society of Barristers. He is recognized as a national authority in tax litigation in Chambers USA and the US Legal 500 Litigation Guide. Mr. Aughtry was Chairman of the Budget and Investment Committees of the State Bar of Georgia (1989-1994) He has served as President and Chairman of the Southern Federal Tax Institute and continues to serve on the Board of Trustees. He is a nationally recognized speaker, including presentations for TEI, Mississippi Tax Institute, American Tax Institute, Georgia Tax Conference, Tennessee Tax Institute, Kentucky Tax Institute, AICPA Valuation Conferences, and various other tax programs.

### **Robert Stokes**

*Georgia Outdoor Stewardship Program Coordinator*

*Georgia Department of Natural Resources*

Rob Stokes joined the Georgia Department of Natural Resources team in

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November of 2017, fulfilling his lifelong desire to work in that field after a long tenure as a Regional Operations Manager with a well-known Fortune 500 Corporation. He comes from a family with a deep military service history, himself serving in the United States Navy from 1988-1994, stationed overseas, and a veteran of Operations Desert Shield and Desert Storm in 1990 and 1991.

Rob returned home to continue his education by receiving his bachelor's degree in Business Management from the University of Phoenix and his master's degree in Natural Resources, focusing on Restoration and Conservation from the University of Idaho.

Rob previously served as the DNR Land and Water Conservation Fund Compliance Specialist. He currently holds the position of Georgia Outdoor Stewardship Program Coordinator, serving Georgia's citizens by helping communities protect our precious natural resources and outdoor recreation opportunities.

### **Alex Robertson**

*Director of In-Lieu Fee Program and Staff Attorney*

*Cell: 404-861-1989, [arobertson@galandtrust.org](mailto:arobertson@galandtrust.org)*

Alex, an Atlanta, Georgia native, currently serves as the Director of the Georgia-Alabama Land Trust In-Lieu Fee Program and is the manager for various GALT protection and stewardship projects across North Georgia and Alabama. The Georgia Land Trust In-Lieu Fee Program (GLT-ILF) sells wetland and stream mitigation credits for permitted impacts within portions of Georgia overseen by the Savannah District, US Army Corps of Engineers. When the Savannah District Engineer approves payments by a permittee under the GLT-ILF Program, GALT takes responsibility for the funds and satisfying the mitigation requirements of the permit for which fees have been accepted. Accordingly, the GLT-ILF Program ensures that effective stream and wetland mitigation occurs in watersheds traditionally underserved by commercial mitigation banks. Alex attended Colgate University, graduating with a degree in Geology, before obtaining his law degree from the University of Georgia School of Law. Prior to joining the Land Trust, Alex served as the staff attorney for Judge David P. Darden of the State Court of Cobb County in Marietta, Georgia. In his free time Alex enjoys hunting, whitewater kayaking and spending time with his wife Sarah and his dog J.D.

### **Ray Colvin Bio**

*Director of Real Estate and Forest Recreation*

*The Westervelt Company.*

His responsibilities include the strategic planning, valuation and due diligence of land acquisitions and dispositions. Through calculated transactions, he and his team work to optimize the real estate assets of the Company for maximum value. Additionally, he has oversight for the recreation leasing of nearly 600,000 acres and the company's commercial hunting lodges.

Prior to his current role, Ray served as Senior Portfolio Manager; Manager, Westervelt Land Company; and Process Improvement and Land Acquisition Manager. Ray is a Registered Forester, having earned a Master's Degree in Forestry from Auburn University in 1997. He was a four year member of the baseball team at Faulkner University, where he earned a B.S. in Business.

Ray currently serves as an officer and executive Board member of the Alabama Forestry Association.

Throughout his career, Ray has focused on building relationships with



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multiple stakeholders, and has focused on real estate, marketing, financial analysis and operations. He is skilled in multi-faceted transactions with publicly traded companies, government agencies and private landowners. Ray is an avid outdoorsman and enjoys spending time with his family and friends on the lake or at his recreational farm in West Alabama.

### About Westervelt

The Westervelt Company, a privately held company headquartered in Tuscaloosa, Ala., was founded in 1884 and is currently under the fourth generation of family leadership. Westervelt is an industry leader in land management, wood products manufacturing and environmental mitigation. The company is recognized for excellence in sustainable forest management, responsibly sourced forest products and services, natural resource stewardship and ecosystem conservation. With more than half a million acres of land under Westervelt management, Westervelt's diverse businesses all work together to ensure the sustainable stewardship of natural resources today, tomorrow and for many generations to come.

### Lisa Lord

*Conservation Programs Director  
The Longleaf Alliance*

Lisa Lord is the Conservation Programs Director for The Longleaf Alliance. She leads the organization's conservation and wildlife recovery initiatives, bringing strategic focus and purposeful engagement to the initiatives the organization participates in. She is also the Savannah River Clean Water Fund Program Director, focusing on conserving forests in the watershed to benefit drinking water. She holds a BS in Wildlife Science and M.Ed. from Auburn and a MS in Wildlife and Fisheries Biology from Clemson. Lisa became a Certified Wildlife Biologist® with The Wildlife Society in 2013 and serves on several partnership steering committees, including the SE Section Conservation Affairs Committee for TWS and the SC Prescribed Fire Council. Lisa lives just outside Charleston, SC but works in several states within the longleaf range including SC and GA.

### Vivian D. Hoard

*Partner  
Fox Rothschild LLP*

As a strategic adviser, Vivian consults with accounting firms and her clients during audits to ensure that procedural options for resolving tax disputes remain at the lowest level possible. When needed, she assists the taxpayer and accountant with appeals before the U.S. Tax Court or U.S. District Court.

In the event that a tax case proceeds to litigation, Vivian has successfully tried or settled civil tax controversies involving many varied tax issues, including tax shelter/sham transactions, conservation easements, family limited partnerships, excise taxes, passive loss issues, the civil fraud penalty, hobby loss issues, worker classification, trust fund liability and innocent spouse claims. She has also successfully represented taxpayers targeted for criminal prosecution as well as those who choose to voluntarily disclose offshore accounts.