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## VEDA FARRINGTON PRESERVE DEDICATED

A small dedication ceremony was held for NAPA members and neighbors when Dr. Wilma Shields and her daughter Polly gave Natural Area Preservation Association a conservation easement on 210 acres of their land near I-35 in Lancaster. We were so delighted and impressed when they decided to give full title to all of the 314 acres to NAPA, that another larger dedication seemed to be in order.

Members of Natural Area Preservation Association, Texas Committee on Natural Resources, and all of the citizens of Lancaster who were interested in open space preservation were invited.

Lancaster Mayor, Joe Tillotson, spoke of how delighted the city was to have this natural area preserved so that our grandchildren and great grandchildren could know how all of Lancaster had looked when the first settlers came.

Wynn Morton, President of the Historical Society, read a perfectly charming story that his mother had written about an excursion to the Trinity River when she was a child. Her uncle had taken the family in their wagons and it took most of the day to get there. It had been very difficult to get the wagons through the great forest surrounding the river. After camp was made, the children went to the river to fish... and stayed too long. It had started to get dark and a light rain was falling, which was terrifying because even then the Trinity was known for the great floods which could come on very suddenly. Worse than that, they heard a most horrible roar which could only have come from a very large animal. In terror, the children ran through the dark forest hoping against hope that they could find the camp and escape the teeth and claws of the monster that must be following them. Finally, they saw the comforting sight of the flames of the campfire through the thick vegetation. The family was

all around the fire cooking dinner, and as the children ran into the clearing, the awful animal noise was heard again. Uncle Fred looked up and in a quiet voice commented, "Those bull frogs sure are making a racket tonight!"

H.S. Stevens, Master Gardener and Dallas Morning News writer, spoke of growing up in Mississippi and loving the wild places even as a child. As an adult, much of his time was spent in trying to get these places preserved even in our National Parks. He concluded the program with a most beautiful conservation prayer.

It was a very fine spring day so most of the assemblage trekked up the hill to discover the charms of the preserve which are multiple. Even though they spent a goodly amount of time exploring the vegetative wonders, they probably would have stayed longer had they not known that Polly Shields (renowned for her outstanding abilities as a cook) was preparing lunch for all of them.

Fine program, good walk through  
the preserve, marvelous food,  
much laughter....  
One of the better days for  
everyone!

## AN INVITATION TO NAPA MEMBERS

This is an invitation that you will certainly want to put on the calendar and plan for!

NAPA member, George Russell, is in the process of acquiring 900 acres of land on Lake Livingston that has not been logged for more than 100 years. It is a splendid example of how all the upland mixed hardwood/pine forests looked before the resource raids began. Beneath the large trees all the species of understory trees and herbaceous plants that should be there, are there. Ned Fritz says that on a recent trip a Bald Eagle was -Cont.

### Invitation - Cont.

perched in a tree at the waters edge. Around the lagoons there are many water birds and alligators, and the uplands are a birders paradise.

Texas Committee on Natural Resources will have their Annual Meeting at George Russell's nearby farm on October 9, 10, 11 and on the 11th they will all go to visit the new George H. Russell Preserve. NAPA members are invited to join them and camp on the lawn at the farm.

If you plan to go, call Michele at the TCONR office, 214-368-1791, and she will send you a map. What an opportunity! You can't miss it!

## A QUESTION ON CONSERVATION EASEMENTS

A recent telephone call came as something of a surprise. The call was from a lady who had been a NAPA member for about four years. She said, "You talk and write so much about conservation easements, and I am not sure that I really understand what they are. How do they work?" I guess that those of us who work with preserving land all the time, naturally assume that everyone else also understands the terms. I began to wonder how many of our members support us monetarily because they approve of preserving land without knowing exactly how it is done.

A conservation easement is a legal agreement between a land owner and a land trust that permanently limits uses of the land in order to protect its conservation values. It allows you to continue to own and use your land and to sell it or pass it on to heirs.

When you donate a conservation easement to a land trust you permanently give up some of the rights associated with the land. For example, you might give up the right to subdivide the property for development, while retaining the right to build an additional residence. Future owners also will be bound by the easement's terms, and the land trust is responsible for making sure the easements terms are followed.

Conservation easements are flexible land protection tools. An easement on property containing rare wildlife habitat might prohibit any disturbance, while on a farm it might allow continued farming and the building of additional agricultural structures. An easement must protect the land's conservation values, but it can also be fashioned to meet the financial and personal needs of the landowner.

A conservation easement donation that meets federal tax code requirements can qualify as a tax-deductible charitable donation. For income tax purposes, the value of the donation is the difference between the land's value with the easement and its value without the easement. Placing an easement on your property may also result in property tax savings.

Perhaps most important, a conservation easement can be essential for passing land on to the next generation. By removing the land's development potential, the easement lowers its market value, which in turn lowers estate tax. Selling all or part of the land for development may be the only way for your heirs to pay the estate tax. Whether the easement is donated during life or by will, it can make a critical difference in the heirs' ability to keep the land intact.

**LAND DONATION** - Donating land for conservation purposes may be the best strategy for you if you do not wish to pass the land on to heirs, own property you no longer use, own highly appreciated property, or would like to be relieved of the responsibility of managing and care for land.

An outright donation of land to a willing land trust releases you from the responsibility of managing the land and can provide substantial income tax deductions and estate tax benefits (while avoiding any capital gains taxes that would have resulted from selling the property). Most of all, if the land is donated because of its conservation value, it will be protected.

**DONATING A REMAINDER INTEREST IN LAND.** You can continue to live on the land by donating a remainder interest and retaining a reserved life estate. In this arrangement, you donate the property during

