Results and Partner Focus

The Conservation Fund works at the intersection of conservation and community—we believe that environmental protection and economic vitality are inseparable.

WHAT WE DO

**Conservation Acquisition**
Land, Water & Wildlife Protection

**Conservation Leadership Network**
Collaborative Solutions

**Freshwater Institute**
Aquaculture & Water Quality

**Go Zero**
Carbon & Climate

**Land Conservation Loans**
Finance & Expertise

**Mitigation Solutions**
Infrastructure Mitigation

**Natural Capital Investment Fund**
Business Finance

**Resourceful Communities**
People, Places, Opportunities

**Strategic Conservation Planning**
Green Infrastructure

**Working Forest Fund**
Forestry
### Conserving Land Strategically

<table>
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<tr>
<th>GEOGRAPHY</th>
<th>STRATEGIC CONSERVATION PLAN?</th>
<th>NUMBER OF ORGANIZATIONS</th>
<th>AVERAGE ACRES CONSERVED</th>
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Project Selection Process

- Landowner contact
- Site Inspection/Conservation Values ID
- Mission Fit
- Public Benefit/IRS compliance
- Written Selection Criteria
- Plan to complete project
- Board Approval
Value of Selection Criteria

- Won’t reinvent the wheel
- Consistency & Transparency
- Provide focus
- Flag potential problems
Doesn’t fit mission
Zero Public Benefit
Oppressive Stewardship Burden
Financial Burden
Others?
- High Cost
- Weak Public Benefit
- Surrounding Impacts
- Stewardship Issues
- Reserved Rights or Restrictions
- Reasonable Effort
- Liability Issues
- Better group fit
- PR, Legal or Ethical Impacts
- Administrative Burden
We will review a series of projects that I am bringing before YOU, our Committee.

These are simple cases, and more information would always be required so think about basic selection criteria and your gut instinct.
Do we say no thank you?

Our organization was founded 15 years ago to conserve our town’s natural heritage and we’ve completed 10 projects protecting 15 acres. The land use in the town is predominantly agricultural and we’ve been approached by a farmer wanting to donate a conservation easement to protect her farm that has prime farm soils, woodlands and extensive riparian frontage.
We’ve been approached by the landowner of the #2 priority tract according to our strategic conservation plan. They are ready to sell and at a bargain sale! There isn’t a lot of public grant money available in our region and while we’ve fund raised in the past, we would need to raise twice as much money as we’ve previously done.
Amazing opportunity! The long time owners of a huge undeveloped tract on the edge of town want to donate a conservation easement and have even offered to provide some stewardship funds. Unfortunately, the property is surrounded on three sides by residential developments and thus has more than 300 neighbors.
We’re an urban land trust in Hartford. There’s an amazing patch of open space downtown that personifies relief from urban closeness and the harmonious juxtaposition of shapes and patterns. Unfortunately, the property is a very successful private golf course where many of your members play.
A very well-heeled family has now come to us wanting to conserve their family’s summer retreat. The property is comprised of numerous contiguous parcels and is actually owned by Family Summer Retreat in the Nutmeg State LLC. They’ve heard about conservation easements, have spoken with their financial advisors from New Jersey and want to claim their millions in tax benefits. They even offered to bring by the 8283 form for us to sign.
Do you need to use the tax shelter advisory? Find out if it applies to your transaction. It's easy!

- Have you verified who owns the land and who is donating the conservation interest?
  - Yes
  - No

  - Is the owner of the property a partnership, trust, limited liability company, S corporation or other pass-through entity?
    - Yes
    - No

  - Are members of the pass-through entity not related to one another?
    - Yes
    - No

  - Has the pass-through entity held the property less than three years from the first contact with the land trust OR are there new individuals or entity(ies) that joined the pass-through in the last three years?
    - Yes
    - No

  - USE CAUTION REVIEW ADVISORY

- First get to know the people involved. Then investigate the title very early in the process. Ask to see the appraisal before closing.

- Is the value of the donation greater than 2.5 times the basis in the property AND does it exceed $1,000,000?
  - Yes
  - Decline to participate
  - No

  - Skip the Advisory.
  - Get your title report now.
  - Start customary due diligence. Remember Standards 8, 9 & 10.
  - Confirm owners and signing authority in writing at closing.
  - Prevent problems later by asking for and looking at the appraisal before closing for overvaluation based on your general knowledge of land values in your area.

  - Be concerned.
  - Get outside expert help!
  - Examine the indicators of concern in the Advisory.

  - Weigh the risks.
  - Take the next steps in the Advisory.
  - Call the Alliance if you have questions.
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