Thank you for your partnership to advance our shared passion for land conservation in America.

*We are stronger together.*
Accreditation and Renewal of Accreditation
420+ Accredited Land Trusts
CONSERVING 20M ACRES OF LAND
80+% OF MEMBERSHIPS’ LAND HOLDINGS

Accreditation award ceremony 10 years later at Rally 2018 in Pittsburgh
Illinois Is Doubling Down

• Jo Daviess Conservation Foundation *
• Lake Forest Open Lands Association *
• Openlands *
• Chicagoland +3: Geneva Lake, Kettle Moraine,* SHLT
• Natural Land Institute
• Prairie Land Conservancy *Renewed

Applications in Review

• The Conservation Foundation
• Great Rivers Land Trust
• The Land Conservancy of McHenry County
Positive Impacts of Land Trust Accreditation in First 10 Years

2018 LAND TRUST ACCREDITATION IMPACT EVALUATION

New independent report by Peter Szabo quantifying the impact of the land trust community’s investment in first 10 years of accreditation program

First accreditation award ceremony at Rally 2008 in Pittsburgh, Pennsylvania
Positive Impacts of Land Trust Accreditation 10 Years Later

The Szabo study shows accreditation’s positive impact on public confidence in land trusts and on the permanence of conservation:

• Over 80% of landowners, foundations and agencies say accreditation increases their confidence in land trusts
  – Results published winter 2019 edition of Saving Land magazine
Land Trust Alliance
Strategic Plan
2018 - 2022
Relevance Campaign

LAND TRUST ALLIANCE’S NEW STRATEGIC PLAN

First conservation goal is to “elevate land conservation as a priority nationwide”

“Design and launch a coalition-based ‘Relevance Campaign’”

UNDERSTANDING THE PROBLEM – MOST AMERICANS HAVE NEVER HEARD OF LAND TRUSTS

Land and land conservation play little or no role in people’s lives, at least as far as they are concerned
Relevance Campaign

ELEVATE LAND CONSERVATION AS A PRIORITY NATIONWIDE

• Largely a digital marketing campaign, will include calls to action as we grow public engagement in land conservation

DESIGNING A COALITION-BASED RELEVANCE CAMPAIGN

• Next 18 months, continue working with consultants and other key partners to build this voluntary, opt-in campaign that will benefit our entire community
Land Trust Alliance Advocacy Days
April 8-10, 2019 | Washington, D.C.

CONSERVATION ADVOCACY

- Promote the value of land conservation and land trusts
Conservation Advocacy

STRONGER TOGETHER – AMBASSADORS PROGRAM

Mobilize the land trust community to personally make the case with lawmakers and key federal agencies to support conservation

FUNDING FOR CONSERVATION

• Farm Bill
• Land and Water Conservation Fund
• Protect Federal Tax Incentives for Conservation Easements
• End Abusive Tax Shelters

THANK YOU ILLINOIS/CHICAGOLAND AMBASSADORS
Permanent Land and Water Conservation Fund

Permanent reauthorization expired 9/30/18

- Senate Natural Resources Management Act
  92-8 vote on Feb 12
- House of Representatives 363-62 vote on Feb 26
- On to the president!
- 50 years…% of revenues from offshore oil drilling
  - Funds local, state, national parks, forests, shorelines, historic sites, wildlife refuges
2018 Farm Bill

• **Added $200M Annually in Funding for ACEP**
  - The Agricultural Conservation Easement Program’s new budget of $450M annually will facilitate more conservation

• **Broadens Participation in ALE**
  - Removal of Agricultural Land Easement Onerous Plan Requirement for working farms and ranches
  - Matching Funds: now allows for landowner donations and other easement-related expenses to satisfy matching requirements (some states funding not available)
  - AGI Limitation: recognizes compensation for CE purchase represents conveyance of real property rights (not a subsidy)

• **2019 Implementation Action**
  - Lead our members through the rulemaking process as we track all aspects of implementation
IRS Cap on Deduction for Payment of SALT - State and Local Taxes

TAX CUTS AND JOBS ACT OF 2017

• Some states sought to circumvent this cap by allowing taxpayers to substitute charitable contributions for payment of SALT, allowing a credit against SALT

• To address this abuse, IRS proposed a new reg. requiring all charitable deductions to be offset, dollar-for dollar, by the amount of any credit allowed by a state for the contribution
Also Impacts Other Tax Credits

DONOR WOULD HAVE TO REDUCE FED TAX DEDUCTION BY AMOUNT OF STATE TAX CREDIT

• Regardless of whether or not donor actually uses state tax credit, fed deduction reduced
  - Different outcomes for donors in same state

MAKES ANY STATE TAX CREDIT FOR CHARITABLE DONATION A “QUID PRO QUO” THAT MUST BE DEDUCTED FROM THE DONOR’S FEDERAL DEDUCTION

• Unnecessary breadth of proposed rule will result in fewer conservation donations
Final IRS SALT Rule Expected Soon

CONSERVATION DONATIONS ARE NOT DONATIONS IN LIEU OF A STATE TAX BILL – THEY ARE VOLUNTARY DONATIONS

• The proposed offset should not apply to “qualified conservation contributions” for which state tax credits are available (at a minimum)

RULE WILL APPLY TO ALL DONATIONS MADE AFTER AUGUST 27, 2018

• ACT NOW: If rule goes into effect as drafted, the only solution would be for Congress to exempt conservation donations
  - Educate Illinois Congressional delegation
  - Help maintain states’ ability to have own conservation incentives
Tax Abuse Threatens Our Business

ABUSIVE CONSERVATION EASEMENT SYNDICATION TAX SCHEMES

The IRS Reports:
Syndications of tax abusers have claimed approximately $20 billion in tax deductions since 2010
IRS Notice 2017-10 and Civil Complaint Filed by U.S. Department of Justice

• In July IRS reported, in 2016 alone, promoters completed 248 abusive tax shelter deals for which investors claimed $6 billion in overinflated charitable deductions
• A total of approximately $20 billion in tax deductions have been claimed since 2010

Recent DOJ Complaint against promoters of an allegedly abusive conservation easement syndication tax scheme

• We applaud the DOJ and its partners at the IRS for taking forceful action to crack down on abusive tax schemes involving the syndication of conservation easement donations
Charitable Conservation Easement Program Integrity Act (S. 170)

Senator Daines (R-Montana) and Senator Stabenow (D-Michigan)

• This bipartisan bill continues to reward honest philanthropy while shutting down abuse
  - Halt bad actors while ensuring tax incentives for land conservation remain available for genuine philanthropists

• All our members stand together on this issue including national members:
  - The Nature Conservancy, Ducks Unlimited, Pheasants Forever, The Trust for Public Land, Land Trust Ambassadors
Land Trust Alliance Advocacy Days
April 8-10, 2019 | Washington, D.C.

CONSERVATION ADVOCACY
- Promote the value of land conservation and land trusts
Land and Climate Program
Land and Climate Program

GOALS

1. Increase the number of land trusts whose strategic conservation plans address climate impacts and promote climate resilience

2. Advance the use of land to mitigate climate change

3. Empower land trusts to encourage the buildout of renewable energy facilities while steering the facilities away from sensitive lands
Climate Change is a new lens through which land trusts and land managers are beginning to view their work

**Adaptation**: planning and preparing for the changes and impacts that are coming

**Mitigation**: working to lessen the impacts and the threat
Climate informed strategic conservation planning

Study Areas for Completing the Resilient Network
- A. Mississippi Valley
- B. Rocky Mountain
- C. Southwest Desert

100+ Scientists
10 years

Resilience Projects Currently Underway
- California Resilience Area

Resilience Scores
- Far above average (>2 standard deviations)
- Above average (1 to 2 standard deviations)
- Slightly above average (0.5 to 1 standard deviations)
- Average (0 to 0.5 standard deviations)
- Slightly below average (-0.5 to -1 standard deviations)
- Below average (-1 to -2 standard deviations)
- Far below average (<-2 standard deviations)

TNC’s Terrestrial Resilience Data
Estimated % of adults who think global warming is happening, 2018

Select Question: Global warming is happening

Click on map to select geography, or: Select a State ▼ Select a County ▼

United States

- Yes: 50%
- No: 14%
- 70%
Most Americans accept that climate change is real; arguing with hardened deniers is futile.

Successful climate communications emphasizes LOCAL consequences and LOCAL solutions.
Avoid technical jargon: Use language that can be understood by anyone

<table>
<thead>
<tr>
<th>SWAP OUT</th>
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<tbody>
<tr>
<td>Agricultural land</td>
<td>Working farms</td>
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<td>Acquifer</td>
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<td>Biodiversity</td>
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<td>Carbon Emissions</td>
<td>Air pollution</td>
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<td>Climate Change</td>
<td>Drought, flood, wildfire, pests, and/or spread of tropical disease</td>
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<td>Conservation Easement</td>
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<td>Ecosystems</td>
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<td>Family Forest</td>
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<td>Landowner Conservation Plan</td>
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<td>Forester</td>
<td>Advisor or Consultant</td>
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<td>Disaster ready, emergency preparedness</td>
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<td>Sustainable development</td>
<td>Preserving the way of life</td>
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Connect with colleagues, share stories, network, learn about climate change

- Peer gathering for land protection/stewardship staff
  - Discussions/training topics will cover today’s pressing priorities
  - Interactive workshop on natural land solutions to address climate impacts
  - Webinar on April 18th 1:00 – 2:30 CT
SAVE THE DATE

RALLY 2019

National Land Conservation Conference

October 17-19 • Raleigh, NC • Raleigh Convention Center
Thank you for all you do for land conservation and for your leadership and commitment to Land Trust Standards and Practices.