

*Create a Legacy,  
Preserve Your Land...*



Custom Conservation Strategies



*Preservation of our world starts with the preservation of its lands...  
... the rewards can be more than you ever imagined....*

**Discover the power of land conservation in your financial and asset management strategies:**

- Increase investable funds while supporting sustainable stewardship.
- Transform tax liabilities into a new productive asset class - conserved land.
- Enhance an asset portfolio or impact investment while producing both satisfying returns and an enduring legacy.

**A Private Conservation Easement**

Dr. Stevenson purchased a 400-acre tract of land with a sizeable lake in the mountains of the Southeast for investment purposes several years ago. After hearing about conservation easements, Dr. Stevenson hired Forever Forests to manage the process of conserving of these lands. Dr. Stevenson executed a conservation easement on the property that same year and received sufficient tax savings to more than recover his basis in the property. Dr. Stevenson and his family continue to own and enjoy his mountain lake property and have improved it with several family homes, trails, and dock access to the lake, all of which were allowed under the terms of the easement.



**FOREVER FORESTS**

Forever Forests provides the needed resources, experience and expertise to make participation in private land conservation initiatives both profitable and an environmentally rewarding experience. Headquartered in the deep woods north of Atlanta, Georgia, Forever Forests is a specialist in guiding private land preservation efforts to assure compliance with regulations while allowing the realization and maximization of the associated economic benefits. Since its inception in 2002, Forever Forests has facilitated the generation of hundreds of millions of dollars in tax benefits while helping to preserve tens of thousands of acres of wild and beautiful lands.



**The Select Reserve**

Mr. Thurmond sought to own a ranch with mountain views in Colorado. Mr. Thurmond contracted Forever Forests to assist in locating a property under our Select Reserve Program. Forever Forests identified and evaluated several viable options for Mr. Thurmond. Mr. Thurmond chose to utilize a 1031 exchange to acquire one of the identified properties. Later in the year and with Forever Forests' guidance, he granted a conservation easement on the property and was able to use his tax savings to recover a large part of his initial investment while eliminating deferred taxes on the 1031 gains. Mr. Thurmond continues to enjoy his ranch in Colorado with its mountain views, lodge, barn, trails and livestock.



### The Conservation Facilitator

Ms. Ackerman's business activities generated a substantial ordinary-income windfall profit. She contacted Forever Forests who introduced her to one of their clients, Mr. Brookshire. Mr. Brookshire had earlier evaluated the possibility of permanently preserving his timber tract and a qualified appraiser had estimated the amount of federal income tax deductions that could be claimed if the property were to be conserved. Unfortunately, Mr. Brookshire was unable to utilize all of the potential deductions. Ms. Ackerman offered to purchase a significant share of his ownership interests in the property while agreeing that Mr. Brookshire could retain managerial control. After closing, the partners agreed to preserve the property through the grant of a conservation easement. Ms. Ackerman offset 50% of her windfall profit using her share of the tax benefits, and was happy to realize a cash savings of more than 30% in excess of her purchase price.



### Discover

Conservation easements are defined by the IRS as charitable contributions, with added incentives. They are private action taken on private land - permanent deed restrictions recorded at the courthouse - typically with no governmental approval required. The owner of the land retains ownership and the property can be used, bought and sold. By voluntarily restricting development and other land disturbance activities on the conserved land, meaningful natural habitats, landscapes and working lands are preserved forever.

*...supporting the sustainable stewardship of our world...*

### Prosper

The value of the easement is determined by qualified appraisal. Values are typically based upon the highest and best use. When properly structured, a conservation easement tax deduction can offset 30% to 50% of an individual's Adjusted Gross Income from all sources, or 10% of a C-corporation's taxable income, with carry-forwards. Additional state tax benefits, ad valorem savings and estate tax benefits can be realized. These tax savings make an immediate positive impact on any financial portfolio.

### Enjoy

When your property is preserved, activities and uses such as farms, nature trails, equestrian facilities, parks, hunting, timbering and limited development are all possible. These "reserved rights" are customized to suit the nature of the land and the owner's desires. Public access is typically not required.



### Impact Enhanced

Adding a conservation component to a land-oriented socially-beneficial enterprise, such as sustainable agriculture, can add a significant component of return to investors. More importantly, a conservation strategy can enhance the overall beneficial impact of the endeavor.



### The Private Partnership

Tom Gardner and his son purchased a 500-acre tract of land from a good friend who had in years past invited them to enjoy his hunting preserve. Soon after, a local Land Trust contacted them to encourage them to preserve the property for the sensitive natural habitats it contained. They brought in Forever Forests to evaluate this opportunity and guide the process. A little more than a year later, the Gardner's executed a conservation easement on the property. A qualified appraisal was conducted based on the highest and best use of the land, determining that a sizeable donation could be justified due to the property's development potential. Mr. Gardner and his son invited their friend to partner with them and share in these deductions. The Gardner's were able to save enough on their federal and state income taxes over the next three years to more than recover their initial investment in the land. The Gardner's continue to own, use and enjoy their hunting preserve and have improved the property with a hunting lodge, trails, feed plots, maintenance facilities and a caretaker's residence, all of which are allowed under the terms of the easement.



*... preserving the splendor of our natural environments ...*

### Guidance

Once granted, conservation restrictions cannot be extinguished and the property will be permanently reduced in value. Easements are monitored by the recipient organizations who hold enforcement remedies. The IRS audits a small percentage of all conservation easement donations. If the IRS finds fault or error in the easement or appraisal, the deduction can be disallowed in part or in total, and penalties may be assessed. Experienced guidance is needed to assure that missteps are avoided and the owner's objectives are met.



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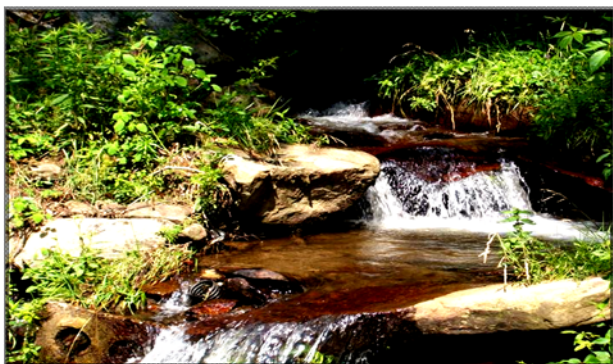


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*Preserve Your Land...*

## **FOREVER FORESTS**

- Specializes in conservation easements and other land conservation strategies;
- Offers a wide array of consulting and project management services along with networking opportunities bringing together those interested in facilitating land conservation;
- Provides initial assessments of the potential impacts of alternative conservation strategies to inform owners and advisors in their decision-making;
- Assists landowners in successfully navigating the rules and regulations of conservation easements, to avoid the pitfalls and receive all the benefits they deserve;
- Assembles and manages a project team to achieve the identified conservation, economic and personal objectives.



### **Key Economic Benefits**

Qualified conservation easement deductions (as determined by appraisal) can offset 30% to 50% of an individual's Adjusted Gross Income from all sources, or 10% of a C-corporation's taxable income. In many states, these deductions can be used against state tax liabilities as well. Excess deductions can be carried forward for five to fifteen years for individuals and five years for C-corporations. Property tax reductions and estate tax benefits may also be realized.

### **Forever Forests' Services Include:**

- Identifying and qualifying conservation properties and opportunities
- Determining alternative conservation/development/ownership options
- Estimating potential benefits of the options
- Structuring and management of a project team to pursue the owner's objectives
- Coordination of all elements needed to realize the plan



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## Conservation Easement Essentials

- Conservation easements are land preservation agreements between a landowner and a qualified land protection organization which are recorded at the courthouse and legally enforceable.
- They provide for the permanent preservation of the land by restricting development, commercial use and other activities on the portion of the property that is preserved.
- They are considered under IRS Tax Code §170(h) to be a charitable donation.
- The easement must satisfy two or more of the criteria for Conservation Purpose to qualify. Preservation of existing natural environments, views and agricultural uses are the most prevalent objectives.
- The terms of the easement agreement can include the reservation of certain rights of use which do not impair the Conservation Purposes such as recreation, hunting, timbering and traditional agricultural uses.
- The owner of the land retains ownership and the property can be bought and sold.
- Public access to the preserved property is typically not required.

## How to Participate

Individuals and corporations can choose to participate in a number of ways, including:

- ♦ Granting a conservation easement on land already owned and using the deductions to significantly reduce overall income tax liabilities, possibly for years to come;
- ♦ Acquiring land for a family recreational estate or other personal use while offsetting the acquisition cost through conservation tax savings;
- ♦ Partnering with a land owner wishing to preserve - facilitating land conservation while realizing a significant potential return from the tax deductions alone;
- ♦ Offsetting a portion of an investment in an impact operation, such as an organic farm, with a conservation easement, thereby enhancing overall returns;
- ♦ Granting a conservation easement after a 1031 exchange - possibly eliminating deferred taxes;
- ♦ Raising capital while preserving your land by partnering with others to share in the tax deductions.

**Forever Forests**, headquartered in the deep woods north of Atlanta, Georgia, is a nationwide leader in the structuring of conservation easements and conservation partnerships. Over the years, Forever Forests has identified and cultivated a number of alternative avenues for individuals and companies to participate in and facilitate the permanent conservation of sensitive lands. Many of these strategies give the landowner the ability to continue to use and enjoy the natural environments so preserved, enhancing both their real estate portfolio and their family's heritage.



**Nancy G Zak, Founder**

Master of Business  
Administration in Finance  
Master of Architecture

Nancy has over 15 years of experience in land conservation, following a career in real estate development, financial management, commercial mortgage finance and architectural design. Since its inception in 2002, Forever Forests has helped to preserve tens of thousands of acres valued at more than \$600 million.

**Need for Guidance:** While the granting of a conservation easement requires no governmental approval, the IRS audits a small percentage of all conservation easement donations. Care and experience is needed to be sure 1) the easement is properly structured; and 2) the deductions claimed are sound. If the IRS finds fault or error in the easement or appraisal, the deduction can be disallowed in part or in total, and penalties can be assessed.

