

**Alabama Forestry Association • American Forest Foundation • Appalachian Mountain Club  
Arkansas Forestry Association • Boone and Crockett Club • C2I • California Forestry Association  
CarbonVerde, LLC • Columbia Forest Products • Connecticut Forest & Park Association  
Conservation Forestry, LLC • Florida Forestry Association • Forest Resources Association  
Georgia Forestry Association • Green Diamond Resource Company • Hardwood Federation  
Indiana Forestry & Woodland Owners Association • L&C Carbon LLC • Louisiana Forestry Association  
Michigan Forest Products Council • Michigan Forestry Association • Minnesota Forestry Association  
Mississippi Forestry Association • Mississippi Land Trust • Mississippi River Trust  
National Association of Conservation Districts • National Association of Forest Service Retirees  
National Association of State Foresters • National Alliance of Forest Owners  
National Lumber & Building Material Dealers Association • National Woodland Owners Association  
New Forests, Inc. • Northland Forest Products • Ohio Forestry Association  
Oregon Small Woodlands Association • Plum Creek • Small Woodland Owners Association of Maine  
Society for the Protection of New Hampshire Forests • Society of American Foresters  
Tennessee Forestry Association • Texas Forestry Association • The Lyme Timber Company LP  
Vermont Woodlands Association • Virginia Forestry Association  
Washington Farm Forestry Association • Western Landowners Alliance  
Western Pennsylvania Conservancy • Wisconsin Woodland Owners Association**

December 12, 2013

Dear Senator:

As unplanned development pushes deeper into America's forests, inflated tax values make it increasingly difficult for forest landowners to hold on to the timberland they have stewarded for generations. The tax benefits of donating a conservation easement helps families to keep their forest land in production and pass it down to their children, but unless Congress acts, these incentives will greatly decrease at the end of 2013. The undersigned organizations urge you to co-sponsor the Rural Heritage Conservation Extension Act, S. 526, and make the tax incentive for conservation easements permanent this year.

America's forests offer many public benefits, providing vital wildlife habitat, recreational opportunities, good paying jobs and significant carbon sequestration. Family-owned forests are cherished and carefully stewarded by their owners, but property and estate taxes based on development values often force them to sell for second home development and other uses that fragment forest habitat and increase fire suppression costs. By donating a conservation easement to a land trust in their community, forest owners can give up those future development rights while retaining ownership and management of the land.

Development rights sometimes comprise a family forest owner's single largest asset, but previous law prevented modest-income landowners from deducting more than a small portion of their generous donation. This incentive, enacted in 2006, allows agricultural landowners to deduct up to 100% of their income and carry forward the remaining value of their donation for up to 15 years.

This important conservation tool has been retroactively renewed on three occasions, but an on-again, off-again incentive makes it very difficult to educate potential donors. Donating a conservation easement is a lengthy and expensive process that many landowners will not begin unless they know this incentive will be in place at the end.

Please join Senators Max Baucus (D-MT) and Orrin Hatch (R-UT) as a co-sponsor of the Rural Heritage Conservation Extension Act, S.526, by contacting Tiffany Smith or Preston Rutledge at the Senate Finance Committee (4-4515).

Thank you for your continued commitment to conservation and the viability of working forests across America.

Sincerely,

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