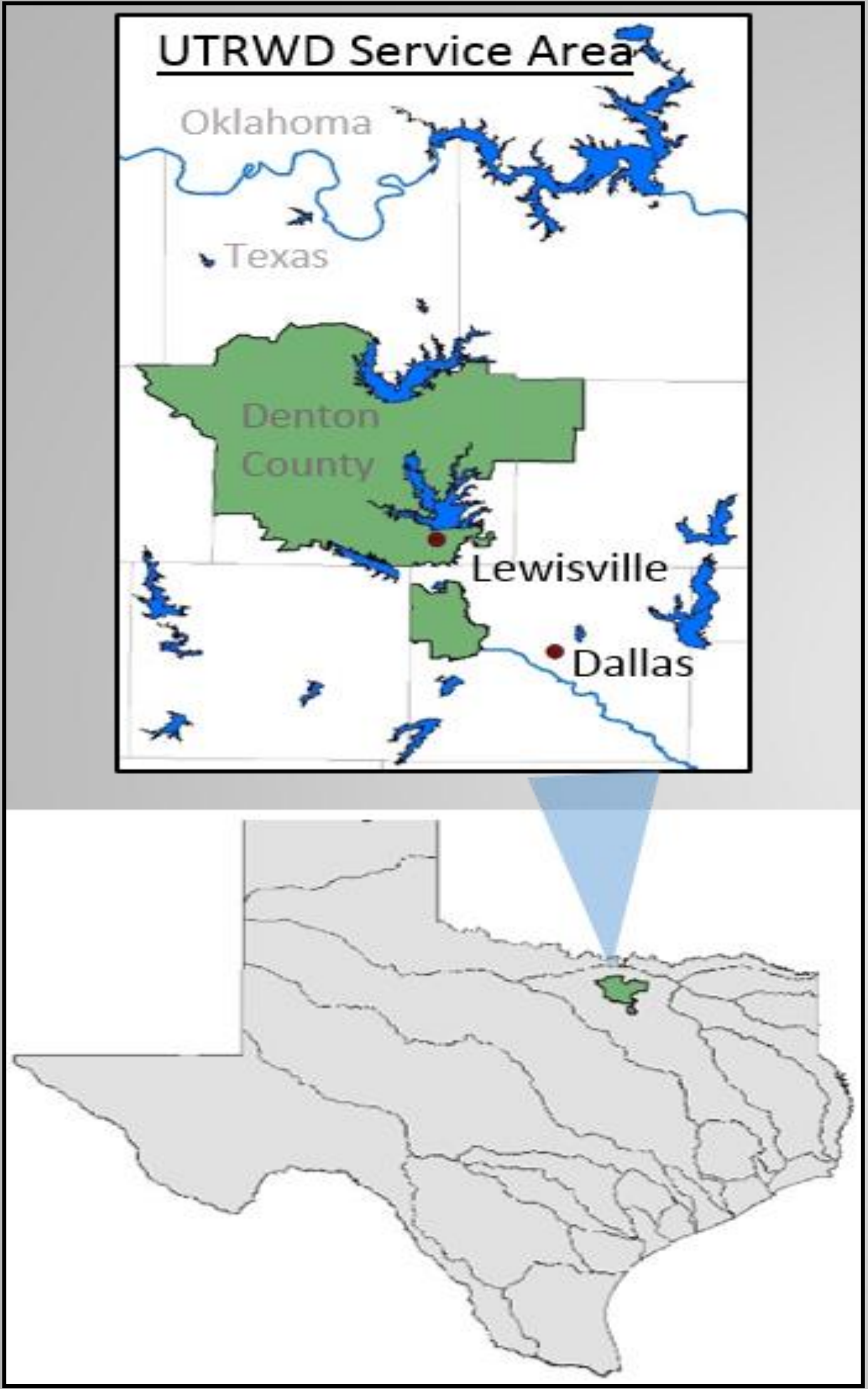
Regional Feral Hog Conference

November 9, 2017

Blake Alldredge
Upper Trinity Regional Water District

Upper Trinity Regional Water District

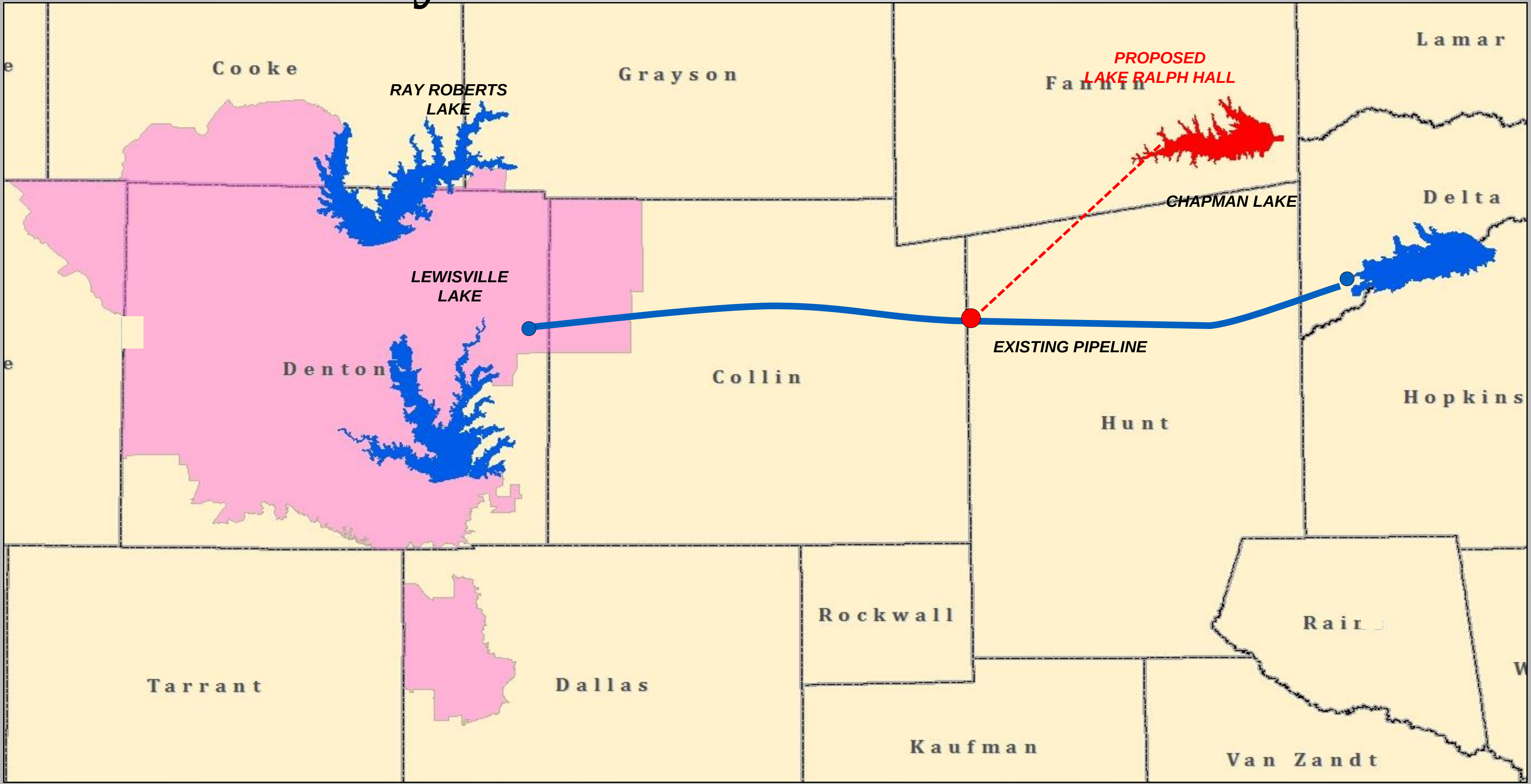
- Created in 1989 as a Water Conservation & Reclamation District.
- Provides regional water & wastewater services to municipalities & utilities.
- Serves Denton & portions of Collin Counties

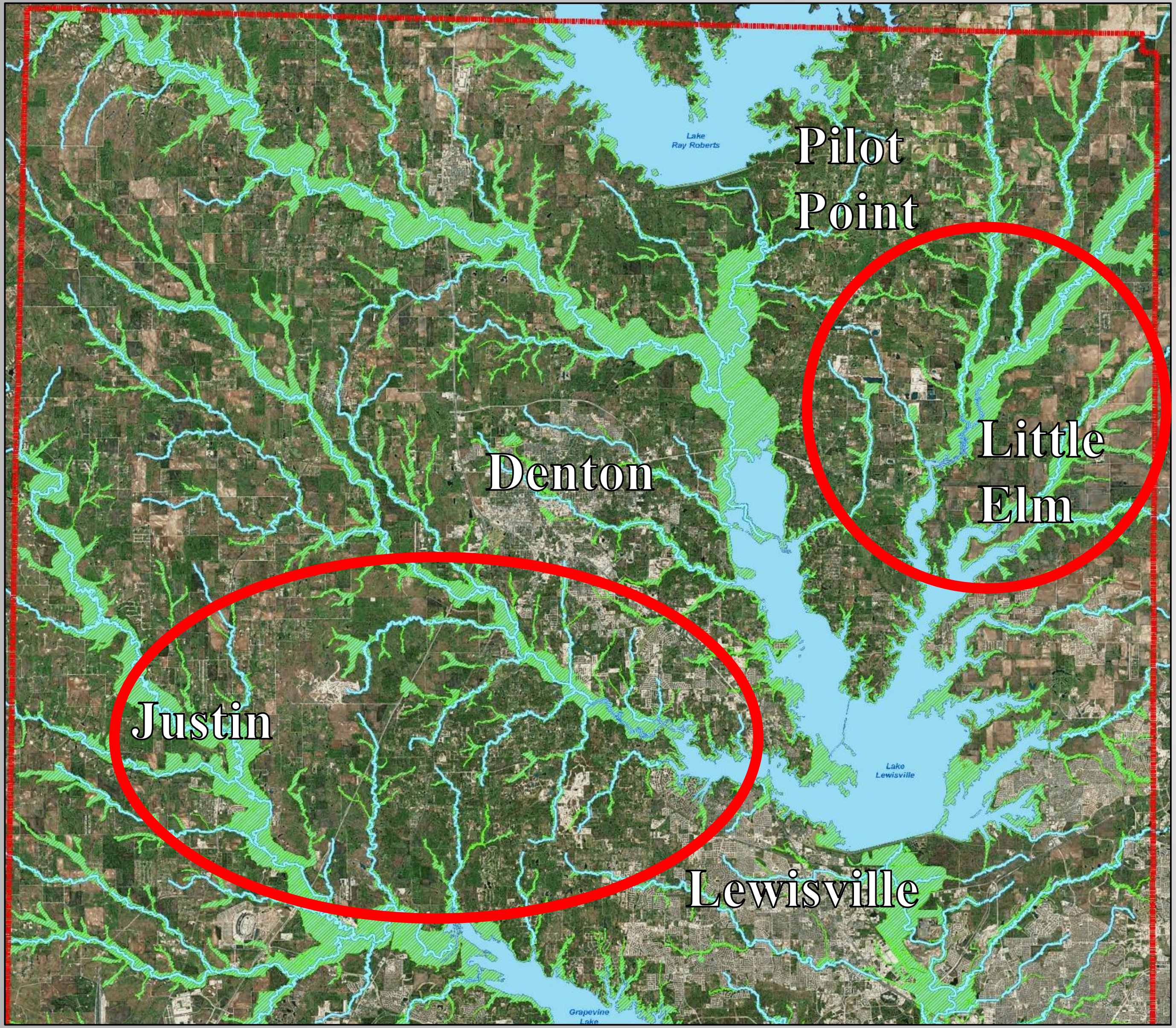


Upper Trinity Regional Water District Members & Customers

- Argyle
- Argyle WSC
- Aubrey
- Bartonville
- Celina
- Copper Canyon
- Corinth
- Cross Timbers WSC
- Denton
- Denton County
- DCFWSD # 1A
- DCFWSD # 7
- DCFWSD # 8A
- DCFWSD # 10
- DCFWSD # 11
- Double Oak
- Flower Mound
- Highland Village
- Irving
- Justin
- Krum
- Lake Cities MUA
  - Lake Dallas
  - Hickory Creek
  - Shady Shores
- Lewisville
- Mustang SUD
- Northlake
- Pilot Point
- Ponder
- Prosper
- Providence Village
- Sanger

Upper Trinity Regional Water District
Water System Service Area & Sources





Population Growth

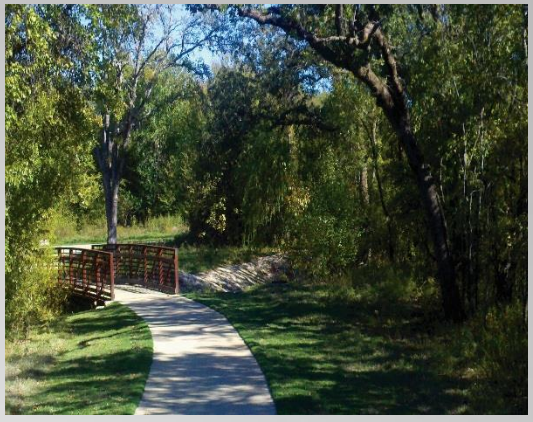
- Over 1 million expected in Denton County by 2030
- Watershed protection important prior to development

DENTON COUNTY GREENBELT PLAN

Greenbelts…

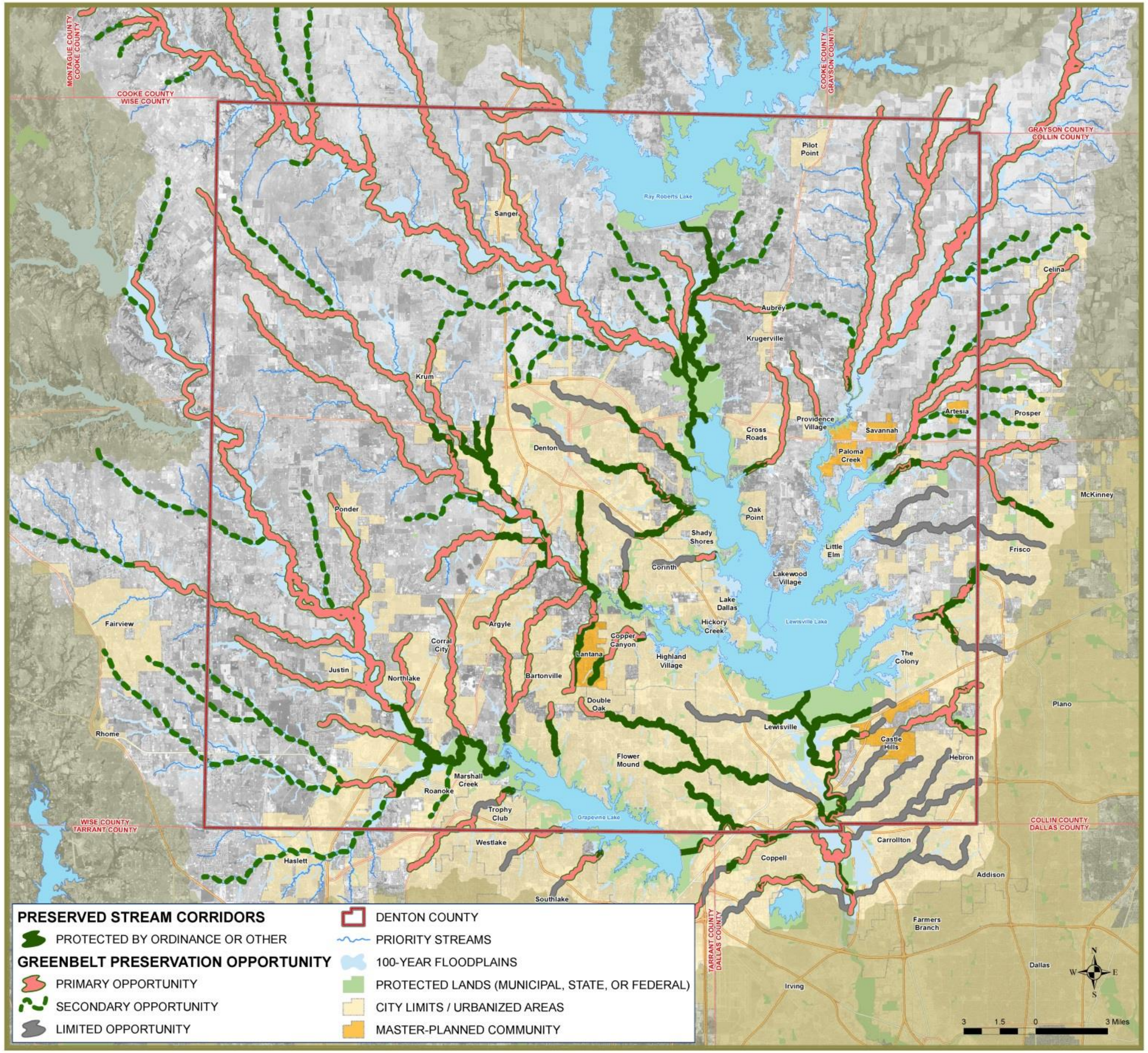
- ✓ Protect water quality
- ✓ Lessen flooding impacts
- ✓ Enhance the quality of life
- ✓ Provide nature-based educational opportunities and experiences
- ✓ Preserve wildlife and aquatic habitat




Greenbelt Plan:

- ✓ Guide preservation of greenbelts and related natural areas
- ✓ Identify strategic areas for establishing greenbelt corridors
- ✓ Advocate a common vision for multi-use greenbelts
- ✓ Provide a toolbox of implementation strategies



Greenbelt Opportunities

- Primary
- Secondary
- Limited

Implementation Strategies

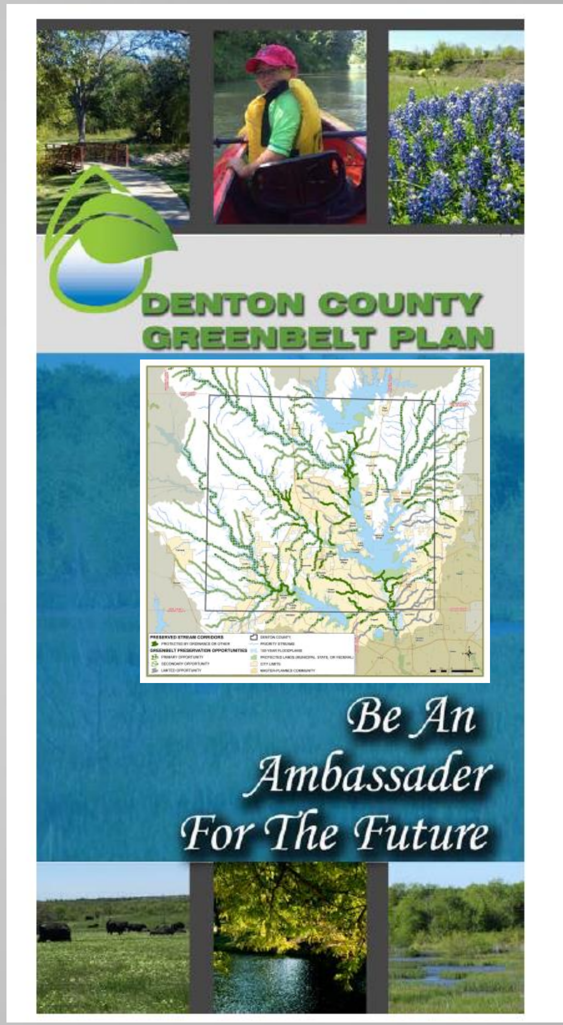
- Completely Voluntary - - No Less Important
- For Municipal/County Leaders, Citizens, Developers, Land Owners and others
- Implementation tools
- Education – Protection – Funding

Coordinating Committee

- ❑Representative of Various Stakeholder Interests
- ❑Champion Greenbelt Preservation in the County
- ❑Identify & Evaluate Projects
- ❑Encourage Implementation among Stakeholders

Education and Outreach

- ❑Logo
- ❑Brochures
- ❑Public Awareness Campaigns
- ❑Ambassadors for Greenbelts
- ❑Recognition Programs
- ❑Others

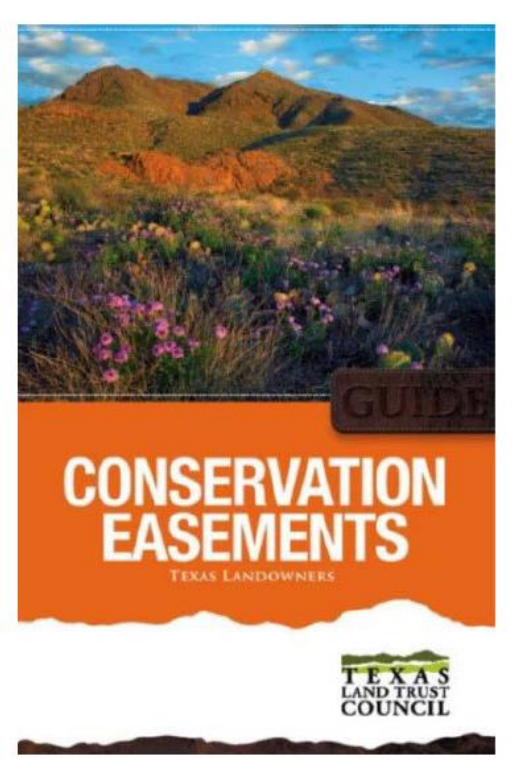


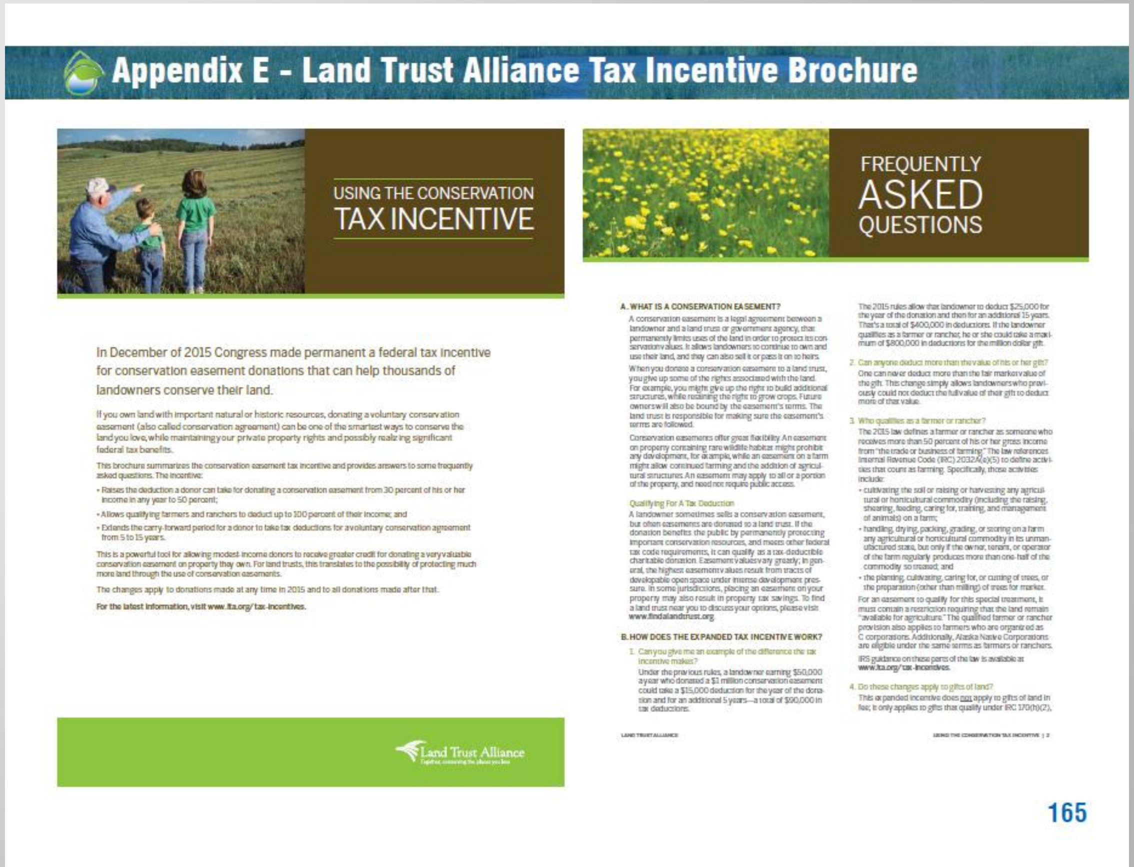
Preservation/Protection Tools

- Ordinances
- Conservation Easements
- Alternative Development Ideas
- Green Infrastructure
- Private Land Owner Resources

Upper Trinity Conservation Trust

The Trust is an established 501(c)3 land trust that can receive Conservation Easements.





Appendix E - Land Trust Alliance Tax Incentive Brochure

USING THE CONSERVATION TAX INCENTIVE

In December of 2015 Congress made permanent a federal tax incentive for conservation easement donations that can help thousands of landowners conserve their land.

If you own land with important natural or historic resources, donating a voluntary conservation easement (also called conservation agreement) can be one of the smartest ways to conserve the land you love, while maintaining your private property rights and possibly realizing significant federal tax benefits.

This brochure summarizes the conservation easement tax incentive and provides answers to some frequently asked questions. The incentive:

- Raises the deduction a donor can take for donating a conservation easement from 30 percent of his or her income in any year to 50 percent;
- Allows qualifying farmers and ranchers to deduct up to 100 percent of their income; and
- Extends the carry-forward period for a donor to take tax deductions for a voluntary conservation agreement from 5 to 15 years.

This is a powerful tool for allowing modest-income donors to receive greater credit for donating a very valuable conservation easement on property they own. For land trusts, this translates to the possibility of protecting much more land through the use of conservation easements.

The changes apply to donations made at any time in 2015 and to all donations made after that.

For the latest information, visit www.lta.org/tax-incentives.

Land Trust Alliance

FREQUENTLY ASKED QUESTIONS

A. WHAT IS A CONSERVATION EASEMENT?

A conservation easement is a legal agreement between a landowner and a land trust or government agency, that permanently limits uses of the land in order to protect its conservation values. It allows landowners to continue to own and use their land, and they can also sell it or pass it on to heirs.

When you donate a conservation easement to a land trust, you give up some of the rights associated with the land. For example, you might give up the right to build additional structures, while retaining the right to grow crops. Future owners will also be bound by the easement's terms. The land trust is responsible for making sure the easement's terms are followed.

Conservation easements offer great flexibility. An easement on property containing rare wildlife habitat might prohibit any development, for example, while an easement on a farm might allow continued farming and the addition of agricultural structures. An easement may apply to all or a portion of the property, and need not require public access.

Qualifying For A Tax Deduction

A landowner sometimes sells a conservation easement, but often easements are donated to a land trust. If the donation benefits the public by permanently protecting important conservation resources, and meets other federal tax code requirements, it can qualify as a tax-deductible charitable donation. Easement values vary greatly; in general, the highest easement values result from tracts of developable open space under intense development pressure. In some jurisdictions, placing an easement on your property may also result in property tax savings. To find a land trust near you to discuss your options, please visit **www.findalandtrust.org**

B. HOW DOES THE EXPANDED TAX INCENTIVE WORK?

1. Can you give me an example of the difference the tax incentive makes?

Under the previous rules, a landowner earning $50,000 a year who donated a $1 million conservation easement could take a $15,000 deduction for the year of the donation and for an additional 5 years—a total of $90,000 in tax deductions.

The 2015 rules allow that landowner to deduct $25,000 for the year of the donation and then for an additional 15 years. That's a total of $400,000 in deductions. If the landowner qualifies as a farmer or rancher, he or she could take a maximum of $800,000 in deductions for the million dollar gift.

2. Can anyone deduct more than the value of his or her gift?

One can never deduct more than the fair market value of the gift. This change simply allows landowners who previously could not deduct the full value of their gift to deduct more of that value.

3. Who qualifies as a farmer or rancher?

The 2015 law defines a farmer or rancher as someone who receives more than 50 percent of his or her gross income from "the trade or business of farming." The law references Internal Revenue Code (IRC) 2032A(e)(5) to define activities that count as farming. Specifically, those activities include:

- cultivating the soil or raising or harvesting any agricultural or horticultural commodity (including the raising, shearing, feeding, caring for, training, and management of animals) on a farm;
- handling, drying, packing, grading, or storing on a farm any agricultural or horticultural commodity in its unmanufactured state, but only if the owner, tenant, or operator of the farm regularly produces more than one-half of the commodity so treated; and
- the planting, cultivating, caring for, or cutting of trees, or the preparation (other than milling) of trees for market.

For an easement to qualify for this special treatment, it must contain a restriction requiring that the land remain "available for agriculture." The qualified farmer or rancher provision also applies to farmers who are organized as C corporations. Additionally, Alaska Native Corporations are eligible under the same terms as farmers or ranchers.

IRS guidance on these parts of the law is available at **www.lta.org/tax-incentives.**

4. Do these changes apply to gifts of land?

This expanded incentive does not apply to gifts of land in fee; it only applies to gifts that qualify under IRC 170(h)(2),

LAND TRUST ALLIANCE

USING THE CONSERVATION TAX INCENTIVE | 3

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Feral Hogs – Equal Opportunity Destroyers

Increasing contributor to water quality issues

- Bacteria
- Stream Channel Erosion


Questions?