

YOLO LAND TRUST



YOLO LAND TRUST

Protecting Yolo County land for over 20 years.

SPRING 2012

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The Yolo Land Trust is a California nonprofit public benefit corporation, founded in 1988 by an innovative group of farmers, ranchers, community leaders and conservationists dedicated to protecting Yolo County's land resources. The Yolo Land Trust has helped landowners place conservation easements on 52 parcels throughout Yolo County, permanently conserving nearly 10,000 acres of land for future generations. These farms remain privately owned and operated. The Yolo Land Trust is conserving land today that will shape the character of Yolo County for centuries.



For more information on the Yolo Land Trust or to receive YLT E-News visit www.yololandtrust.org or provide us with your email address on the enclosed remit envelope.

Hedgerows in Yolo County



Hedgerow planted between farm fields on the Harrison Farm

By Margo Heekin

One of our local treasures are our beautiful and functional 'hedgerows'. Hedgerows provide benefits to Yolo County residents and the local farmers and landowners who install them; as well provide shelter and food for wildlife and pollinators. We are also fortunate to have local organizations that promote, install, provide seeds/plants, or provide hands on education regarding the installation of hedgerows.

A hedgerow is traditionally defined as a linear planting of vegetation including trees, shrubs, forbs and grasses, that forms a border along farm edges; originally these were used to divide fields, mark property boundaries and control livestock.

I attended a recent hedgerow workshop put on by the Yolo County Resource Conservation District about the benefits and installation of hedgerows. Hedgerows stabilize the soil, provide ground cover, improve water quality (along slopes and ditches and roads), and provide wildlife habitat. In addition, I learned that hedgerows planted with native plants and the right mix of vegetation will bloom almost year round and provide a continuous food source of nectar and pollen attractive to

pollinators and beneficial insects. Hedgerows planted with native plants not only attract beneficial insects, they reduce the pest population in the hedgerow and in the adjacent crops as well. Pollinators are essential to human life and include bees (both native bees and honeybees), butterflies, hummingbirds, moths, wasps, flies, and beetles that move pollen between flowers enabling them to produce seeds. The economic value to our pollinator dependent crops (e.g. almonds) is vitally important to Yolo County's agriculture.

One of our local conservation easement landowners, Mark and Karen Harrison, are very dedicated to the planting of native plants to benefit the local wildlife and beneficial insects. On a recent tour of their working farm with Karen and her son Owen, Karen described their continuing efforts to plant native trees, shrubs and grasses, and remove invasive plants. Otters have come up from nearby Cache Creek to their pond, and we saw a great white heron resting on a log that they added to the pond. Wildlife frequent the hedgerow planting including deer, turkeys, bobcat and raptors including Swainson hawks.

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Hedgerows in Yolo County

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Local and online resources to learn more about hedgerows include: John Anderson of Hedgerow Farms has been promoting hedgerows and providing native seed and plants for hedgerows since the 1980s (www.hedgerowfarms.com). The Yolo County Resource Conservation District (www.yolocountyrcd.org) holds hedgerow workshops and installs hedgerows. The Xerces Society (www.xerces.org) has excellent resources to attract pollinators to your garden: *Pollinator Conservation Three Simple Steps to Help Bees and Butterflies*. Rachael Long is a farmer and a Pest Management Advisor with the California Cooperative Extension and has researched and written articles about insectary hedgerows including: *Establishing Hedgerows on Farms in California* (<http://anrcatalog.ucdavis.edu/pdf/8390.pdf>).

The Santa Cruz Resource Conservation District provides an excellent brochure: *Hedgerows Benefits to Farmers/Benefits to Wildlife* <http://www.rcdsantacruz.org/>



Karen Harrison pointing out deer tracks in the hedgerow

media/brochures/pdf/Hedgerow_Brochure.pdf). Floral Native Nursery in Chico (www.floralnativenursery.com) provides native plants on a retail basis, and Cornflower Farms in Elk Grove (www.cornflowerfarms.com) will design and plant hedgerows.

Name Yolo Land Trust As Your IRA Beneficiary and Save Taxes



*Margaret Heiser Fulton
Attorney at Law*

Every gift to the Yolo Land Trust ensures that farmland conserved today remains as farmland for your children, grandchildren and on into perpetuity. One easy way to make a legacy gift for farmland conservation is to designate the Yolo Land Trust as a beneficiary of your individual retirement account (IRA). You can designate YLT as the beneficiary of your entire IRA or a percentage of your account, and the designated amount will be transferred to YLT upon your passing.

As you may know, nearly all IRAs, with the exception of Roth IRAs, are funded with pre-tax dollars. While tax deferral makes retirement accounts an excellent vehicle for retirement savings, when these assets are distributed to you, or your individual beneficiaries after your death, the distributions will generally be treated as ordinary income to the recipient and are subject to income tax.

If you name a charity, such as Yolo Land Trust, as the beneficiary of your IRA, income tax will never be paid

on those funds because charities are exempt from paying income tax. Therefore, Yolo Land Trust will receive 100% of the IRA proceeds. If however, you leave the IRA to any non-charitable beneficiary, including your child, the beneficiary will only receive the net amount of proceeds after income tax has been paid.

For example, if a \$100,000 IRA is transferred to a charity, the charity will receive the full \$100,000. However, if the \$100,000 IRA is transferred to your child who is in the 35% tax bracket, and your child immediately cashes out the IRA, the child will pay \$35,000 in income tax and will receive only \$65,000 of the IRA proceeds. While a rollover of the IRA to a spouse, or the “stretch-out” of the IRA by your child will delay the IRA distribution, and therefore delay the payment of income tax, ultimately, income tax will be paid by the non-charitable beneficiary. Clearly, IRA assets are excellent assets to use for a charitable bequest at your death.

If an individual has an estate subject to Federal estate tax, the IRA could be subjected to both estate tax and income tax. However, if a charity is the designated beneficiary of the IRA, the estate will receive a charitable deduction for the IRA amount received by the charity

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Name Yolo Land Trust As Your IRA Beneficiary and Save Taxes

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and estate taxes may be substantially reduced. Planning for estate tax reduction is very complex, so if you are concerned about estate tax, you should discuss the impact of this charitable deduction with your attorney.

Designation of a charitable beneficiary on your IRA is easy. You can contact the financial institution holding your IRA and request them to send you a form to change the designated beneficiary on your IRA to a charity. If you are married, you may want to leave your spouse as the primary beneficiary of the IRA but designate a charity, such as the Yolo Land Trust, as the secondary beneficiary with the knowledge that YLT will receive 100% of those dollars if your spouse dies before you. Other assets, such as farmland, non-IRA investments, or Roth IRA proceeds may be more suitable assets for your children or other heirs to receive since, under most circumstances, the beneficiaries will not have to pay income tax on

these assets. As always, we encourage you to review your individual situation with your estate planning attorney or financial planning professional before naming a charity as a beneficiary of your IRA.

At this time, the income tax advantage we have discussed only applies if you name a charity to receive the IRA proceeds at your death. Naming a charity as an IRA beneficiary does appeal to many donors since the charity receives dollars that would otherwise be paid in California and Federal income tax if the IRA is given to other beneficiaries. Please contact me at 530-823-2010 if you would like additional information on this subject, or Michele Clark at 530-662-1110 for information on Yolo Land Trust's planned giving program.

Margaret Heiser Fulton is an attorney with Robinson, Lyon & Fulton in Auburn, CA. She can be reached at 530-823-2010.

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A SUNDAY AFTERNOON CELEBRATION OF LAND CONSERVATION.
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TICKETS ARE \$30.00. GO TO YOLOLANDTRUST.ORG
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CONGRESSIONAL SUPPORT FOR LAND CONSERVATION

Both sides of the United States House of Representatives agree that land conservation is important. Congressmen Mike Thompson (D-Napa, CA) and Jim Gerlach (R-PA) have authored legislation that garnered 300 House co-sponsors, including majorities of Democrats and Republicans, to restore policies for permanent land conservation.

The Conservation Easement Incentive Act, H.R. 1964, seeks to make permanent a tax incentive for land conservation that expired last year. The incentive enhances federal tax benefits for landowners who donate conservation easements.

Landowners can retire the development rights on their land by donating a conservation easement to a conservation organization such as Yolo Land Trust. These voluntary agreements help conserve farm and ranchland important to Yolo County while keeping the land in productive private ownership and on the County tax rolls. H.R. 1964 will help families conserve their working farms and ranches by restoring tax incentives and allowing them to deduct a larger portion of their income over a longer period of time.

Thanks to thoughtful and generous landowners and a helping hand from Congress, we'll be able to conserve even more working farms and ranches for our children and grandchildren.

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