

# Planning for the Future of Your Family's Land

A Seminar for Landowners, their Families and Advisors



Tuesday, May 11, 2010  
8:30 a.m. - 2:30 p.m., lunch provided  
Sponsors  
Conservation Trust for Florida, Inc. (CTF)

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# Planning for the Future of Your Family's Land Seminar Program

8:30am Coffee/Arrival

9:00am        Welcome        Michael S. Gutter, Ph.D. Moderator

Estate Planning and Intergenerational Transfer of Land

Michael S. Gutter, Ph.D.

- Importance of Financial Planning
- Use of Life Insurance
- Starting the Planning Process

10:00am        The Importance of Conservation Lands

Busy Kislig-Shires Byerly

- Public and Private Lands
- Goals in Protecting Private Lands

10:15am        Coffee Break

10:30am        Financial Incentives of Conservation Easements

John Feldman, Esq.

- Federal Income Taxes
- Estate Taxes
- Capital Gains

11:15am        Property Appraisal and Conservation Easements

Leon Stricklen

- Valuation of Conservation Easements
- Appraisal
- Costs
- Pitfalls

12:00pm        Lunch

12:45pm        State Property Tax Incentives of Conservation Easements

George Wheeler

- Qualifying for Property Tax Incentives
- Management Plans
- Easement Monitoring

1:15pm        Funding Sources for Conservation Easements

Busy Kislig-Shires Byerly

- Federal, State, County and Private Purchase Options
- Who to Call for Assistance

1:45pm        Taking the Next Step: Creating a Conservation Easement

Ellen Huntley Dubé

- Land Trusts
- With Whom to Work
- The Conservation Easement Process
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2:15pm        Closing Remarks        Michael S. Gutter, Ph.D. Moderator

## Speaker Biographies

Michael S. Gutter, Ph.D. received his undergraduate degree his and Ph.D in Family Resource Management from the Ohio State University. He is currently an Assistant Professor in the School of Family, Youth and Community Sciences at the University of Florida. Dr. Gutter's research program focuses on financial security and how factors such as socioeconomic status and financial education are related to financial behavior and the effect on financial security. In addition to being widely published, Dr. Gutter provides state-wide extension leadership to county educators working in financial education.

Busy Kislig-Shires Byerly is the Executive Director for Conservation Trust for Florida. She received a B.A. in Geography from the University of Florida. A graduate of the Florida Natural Resources Leadership Institute in 2002, she has worked on projects for The Wildlands Project and the National Gap Analysis Program. Busy is a member of the Town of Micanopy's Planning and Historic Preservation Board (2004 – present). She is a native of Alachua County and grew up on a horse farm and still rides dressage.

John Feldman, Esq. received his undergraduate degree at Canisius College; his J.D. at Wake Forest University and received a masters in taxation at the University of Florida. Mr. Feldman is Board Certified in Wills, Trusts and Estates, and has been doing estate tax planning for more than 25 years. He and his firm have represented many ranchers and growers throughout Florida and specialize in estate planning, probate, taxation, real estate, and business law.

Albert Leon Stricklen holds a Master of Agriculture from the University of Florida and was a citrus grove owner until 1985. He is a State Certified General Appraiser and is a Member of the Appraisal Institute (MAI). Mr. Stricklen specializes in Special Agricultural Valuations for estate tax purposes and a large part of his practice is in the field of eminent domain where before and after appraisals are common. Mr. Stricklen has appraised numerous conservation easements and recently completed the first Valuation of Conservation Easements Certification Program course in Tallahassee sponsored by the Land Trust Alliance, Appraisal Institute, American Society of Appraisers and the American Society of Farm Managers and Rural Appraisers.

George Wheeler is a 30 year employee with the Florida Department of Revenue. His responsibilities as Senior Appraiser at DOR include the areas of agriculture/greenbelt, conservation, and working waterfront. Mr. Wheeler manages a family tree farm of 360 acres that has a 60 acre conservation easement with the US Fish and Wildlife Service since 1996. He is a 5th generation Floridian.

Ellen Huntley Dubé is the Land Conservation Director for Conservation Trust for Florida. Ellen earned a masters degree in Soil and Water Sciences from the University of Florida. Ms. Huntley Dubé coauthored the Department of Defense published paper: Land Corridors in the Southeast: Connectivity to Protect Biodiversity and Ecosystem Services. She assisted in coordinating the North Florida Local Food Partnership which established the first local farm product label in the Southeastern U.S. She is a 6th generation Floridian. She works with landowners and producers to determine effective conservation management tools for their land.

## About CTF

Conservation Trust for Florida, Inc. (CTF) is a 501(c)(3) nonprofit land trust that protects rural lands throughout Florida that are vital to the state's character and economy through conservation easements and land purchases, and by helping rural landowners retain their traditional and productive land-use activities. Our mission is to protect the rural landscapes of Florida and we focus on farms, ranches, working forests, and natural areas that provide landscape connections. CTF has assisted in protecting more than 8,000 acres since its founding in 1999. **CTF's Farmlands** program is generously sponsored by Progress Energy.

Conservation Trust for Florida, Inc.

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## Special Thanks to Seminar Hosts

Florida Forest Stewardship  
UF/IFAS/Hillsborough County Extension  
Tampa Bay Forest Working Group  
Tampa Bay Conservancy