Did You Know That Most Conservation Easement Landowners Are Entitled To A State Tax Credit Each Year?

The NY State Conservation Easement Tax Credit allows most owners of land restricted by a conservation easement to claim an annual state income tax credit for up to 25% of the total property taxes (county, town, and school) paid on the restricted land, up to $5,000 per year.

Unlike a tax deduction, which is an adjustment to taxable income, a tax credit offsets a taxpayer's tax liability on a dollar-for-dollar basis - it is a direct payment toward your taxes. The credit is a refundable, so if the credit amount exceeds the amount owed in state income taxes, the landowner gets a refund for the difference.

Who is eligible?
The Conservation Easement Tax Credit is available to individuals, estates and trusts, partners in a partnership, and some business corporations. Landowners who do not reside in NY State are eligible to claim the credit as long as the easement property is located in NY.

Please Note: The tax law specifies that only conservation easements that were wholly or partially donated for charitable purposes qualify for the credit. Easements that were purchased at full value, or were required as a condition of sale, are not eligible. Those conservation easements that were donated to the Finger Lakes Land Trust upon purchase of a property directly from the Land Trust, as a condition of the purchase, are not considered to be eligible for the tax credit. FLLT and other Land Trusts hope to get the law changed so that these easements will be eligible for the tax credit in the future.

How To Claim The Credit
When filing your NYS income tax documents, you will need to fill out Form IT-242, along with your other standard tax reporting forms. Additionally, you will need to provide the location of the property; the date the easement was recorded; the Liber and Page or Instrument Number of the recorded document; and a DEC Filing Number (the Land Trust can provide this number to you if you do not have it). Remember, the credit applies only to the land protected by a conservation easement, not homes or other structures. Ask your local assessor to calculate the percentage of your assessment that applies to the land only, then you can calculate how much of your taxes were paid on only the easement-restricted land.

The Finger Lakes Land Trust is a membership-supported, not-for-profit land conservation organization dedicated to protecting the lands that define the character of the Finger Lakes region. Since its founding in 1989, the Land Trust has protected over 12,000 acres of the area's forests, farms, lakeshore, and gorges. Afoot in the Field *is a newsletter provided by the Land Trust for landowners in the Finger Lakes who own properties that are permanently protected with a conservation easement, or who are otherwise committed to, or interested in, land conservation and wildlife habitat protection and improvement. For more information about the Finger Lakes Land Trust and its conservation programs visit www.fllt.org or call our Ithaca office at 607-275-9487.*

Afoot in the Field:
A Resource for Conservation Landowners in the Finger Lakes Region

Summer 2011 Vol.2 Issue 2

"I owned my farm for two years before learning that the sky dance is to be seen over my woods every evening in April and May. Since we discovered it, my family and I have been reluctant to miss even a single performance. … The stage props, like the opening hour, reflect the temperamental demands of the performer. The stage must be an open amphitheater in woods or brush, and in its center there must be a mossy spot, a streak of sterile sand, a bare outcrop of rock, or a bare roadway." - Aldo Leopold (A Sand County Almanac, 1949)

Hearing a woodcock in the spring for the first time, or having one flush as you unknowingly step close to a clutch of eggs in thick grass or to a hiding hermit in the brush, is certainly a special treat. The telltale "peent" of the male, preparing for his spring courtship flight, is a sound of comfort that connects modern life with bygone days.

Like so many native species with particular habitat requirements, the likelihood that my grandchildren will be able to enjoy these animals is dependent on the continued availability of those special and particular habitats. In the case of woodcock, it is early-successional habitat. More specifically, it is a mix of openings in fields or forests where the males sing and conduct their courtship flights; areas with thick shrub or young tree stems that provide dense cover; proximity to moist soils where earthworms can easily be plucked; young forests for nesting; and patchy areas with more openings for roosting. If this sounds like a complex mosaic of habitat types, it is. But it is also a mosaic that is relatively common throughout the Finger Lakes, or has the potential to be. With our great diversity of land cover types, there is great potential for fostering the right habitat requirements for many types of preferred native animals.

In this issue we are grateful to Lance Ebel, a wildlife and forestry professional with Newleaf Environmental, for contributing his article about habitat management for woodcock and other early-successional species, as well as his beautiful line drawing of a "timberdoodle".

Chris Olney, Director of Stewardship

The American Woodcock: A Species in Need of Action!

Lance D. Ebel

Art by Lance Ebel

As a child I remember vividly star-filled nights, ears filtering sounds in the darkness, hoping to pinpoint the whirling, descending, spiraling wonder I knew as the timberdoodle, a.k.a American Woodcock. My naive young eyes would struggle to see what couldn't be seen: a twittering and twirling descendant from the stars. The game was to mentally mark the spot that the chirping whistling ended, wait what seemed an eternity for a bout of questioning "peents?" leading to yet another ascent, and make a mad dash to the spot, back pressed to the wet cold ground, eyes peering with anticipation into the sky.

Here in the Finger Lakes region we are blessed with a diversity of life that is endlessly full of wonder, but some of it is unfortunately imperiled. The American woodcock is one of many species included in the list of "Species of Greatest Conservation Need", outlined in the NY State Comprehensive Wildlife Conservation Strategy (see http://www.dec.ny.gov/animals/30483.html). Species that are dependent on early successional habitat are seeing steady declines throughout the northeast. Though there are many factors that influence population declines, habitat conversion and loss is a major influence.

Since the late 1960's, an increasing percentage of farmland has gone out of operation. As a result, many fields have reverted to forest, and the forests have matured. The result is a shift in habitat, and in the communities of animals and plants that occupy these areas. To maintain the greatest biodiversity, there should be a balance of many habitat types, but the balance in the northeast is steadily shifting toward mature forests. Once-common animals such as shrikes and golden-winged warblers have slowly disappeared, while mature forest inhabitants such as pileated woodpeckers and barred owls have become common.

We know that woodcock, along with some 50 other native species, require early successional habitat such as young forests and shrub lands to survive. In many places it makes sense to let nature "take its

Bewick's wren	*Thryomanes bewickii*
House wren	*Troglodytes aedon*
Gray catbird	*Dumetella carolinensis*
Northern mockingbird	*Mimus polyglottos*
Brown thrasher	*Toxostoma rufum*
Loggerhead shrike	*Lanius ludovicianus*
Blue-winged warbler	*Vermivora pinus*
Golden-winged warbler	*Vermivora chrysoptera*
Tennessee warbler	*Vermivora peregrina*
Nashville warbler	*Vermivora ruficapilla*
Yellow warbler	*Dendroica petechia*
Chestnut-sided warbler	*Dendroica pensylvanica*
Prairie warbler	*Dendroica discolor*
Mourning warbler	*Oporornis philadelphia*
Common yellowthroat	*Geothlypis trichas*
Wilson's warbler	*Wilsonia pusilla*
Yellow-breasted chat	*Icteria virens*
Eastern towhee	*Pipilo erythrophthalmus*
Field sparrow	*Spizella pusilla*
Song sparrow	*Melospiza melodia*
Lincoln's sparrow	*Melospiza lincolniii*
White-throated sparrow	*Zonotrichia albicollis*
Northern cardinal	*Cardinalis cardinalis*
Blue grosbeak	*Guiraca caerulea*
Indigo bunting	*Passerina cyanea*
American goldfinch	*Spinus tristis*

Prairie warbler
Lang Elliott

Chestnut-sided warbler
Lang Elliott

Eastern towhee
Lang Elliott

Web Links:

Wildlife Management Institute Woodcock Management Information
www.timberdoodle.org

American Woodcock Habitat Best Management Practices--Central Appalachian Mountains Region:
http://www.timberdoodle.org/sites/default/files/American_Woodcock_BMP_FINAL_121808.pdf

American Woodcock Habitat Best Management Practices--Upper Great Lakes Region:
http://www.timberdoodle.org/sites/default/files
American%20Woodcock%20Upper%20Great%20Lakes%20BMP-102309.pdf

High quality video of woodcock "peenting" by Lang Elliott, www.musicofnature.org
http://www.youtube.com/watch?v=4Owj52XhoxI

Conservation Landowner Profile: Bob McGuire and Judy Keil

Bob McGuire and Judy Keil own 100 acres of diverse habitat just on Snyder Hill, just outside Ithaca. They donated a conservation easement on the property in 2004.

Q: Please tell us a little bit about your interesting career paths and hobbies.

A: Judy began her career in horticulture (all manner of design with plants and cut flowers) in New York City, Long Island, and eventually Ithaca. She began oil painting, concentrating on dogs and all the beautiful land around us (especially in moonlight). Bob left a career as a classroom teacher to found Rock Stream Studios, the producer of audiokinetic (ball machine) sculptures. He retired recently and took up sound recording, mostly of birds.

Q: How long have you owned your property and what are the biggest habitat and/or ecological changes you've seen on the property over that time?

A: We have owned the property for 15 years. By far the greatest change has been the rapid encroachment of trees (mainly ash and pine) in the former shrub areas. We have had to work hard to keep them in check. Autumn olive, Tatarian honeysuckle, and multiflora rose continue to do well! In terms of wildlife, the deer and rabbit populations have remained steady, while the number of mink and weasels has increased. We have been especially pleased to note an increase in bird diversity. We now have breeding Blue-winged Warblers, Brown Thrashers, Eastern Towhees, and numerous American Woodcocks.

Q: Have you done any habitat management on your property for the benefit of woodcock or other birds? Please explain how.

A: Yes, we have. Approximately 75% of our land is wooded. That portion was logged before we acquired it so there are few trees more than 25 years old. In the easement we stipulated that that portion shall be left to age naturally and not be "managed" for timber harvest. Another 10 acres is shrubland which we manage by removing the encroaching ash and white pine saplings. The intention

is to encourage birds such as Alder & Willow Flycatchers, Blue-winged and Yellow Warblers, Eastern Towhees, and Gray Catbirds. An additional 10 acres is grassland which we mow every three years to encourage Bobolinks, Eastern Meadowlarks, Savannah Sparrows, and, hopefully, Henslow's Sparrows. We currently have several breeding American Woodcocks which benefit from both the shrubby area and the grassland. Our property is also know as Canine Heaven (to our dogs) - Feline Delight (to our cats - housed inside).

Q: You say you're actively managing 10 acres of shrubland for birds and other wildlife. Can you explain how exactly you do this, how often, and for how long you've been doing it? Also, could you share any lessons learned for other landowners interested in managing shrubland or other habitat? And are there one or two important things you'd like to share with other easement landowners about managing for birds, specifically?

A: As far as management goes, we brush-hog our six acre field every three years in September. September because we want to be sure that all the birds have finished nesting. And every three years because we are trying to encourage Henslow's Sparrows to return. They especially like older fields, with some standing material for perches. With the 10 acre shrub land, we go in with a chain saw every couple of years in the Fall and knock down the saplings that have sprouted. We have plenty of native shrubby dogwoods and viburnums. So far we have not done anything to tackle the invasives.

Managing for birds, specifically: The most important and difficult aspect is to create and maintain shrub habitat. Fields are relatively easy, you just mow periodically. Woodland is also easy, you just let it grow. But shrubland does not stay static. If you don't actively maintain it, it quickly reverts to woods.

The McGuire-Keil conservation easement features a diversity of habitats which are actively managed for American woodcock and other birds and wildlife.

and encouragement of certain native species is part of the process. A professional wildlife manager or forester can help in planning these operations.

American woodcock eggs
Chris Olney

There is a wealth of current research that is available to everyone through the Wildlife Management Institute website, including a site specifically about woodcock: www.timberdoodle.org. Here, anyone can read and download the woodcock conservation plan, along with numerous research reports on woodcock habitat. In addition, there are links to programs and organizations that can get landowners going in the right direction. The amount of information currently available is an indispensible resource when considering early successional habitat management.

Without concerned and proactive private landowners, the American Woodcock, along with many other wildlife species in the northeast, would have a bleak future. That is why there is increasing support to assist landowners in active management of their property. The woodcock is not lost, and we have an excellent opportunity now to ensure future generations will be lying on their backs, excitedly awaiting the descent of these curious spring songsters.

Lance Ebel is a co-owner of Newleaf Environmental, a wildlife and forest management business serving landowners in the Finger Lakes Region (www.newleafenvironmental.com)

Birds Associated with Shrubland and Early Successional Forest Habitat in the Northeastern US

(From "Status and conservation of shrubland birds in the northeastern US" by Randy Dettmers, USFWS, appearing in Forest Ecology and Management journal)

Common name	**Scientific name**
Ruffed grouse	*Bonasa umbellus*
Northern bobwhite	*Colinus virginianus*
American woodcock	*Scolopax minor*
Mourning dove	*Zenaida macroura*
Eastern kingbird	*Tyrannus tyrannus*
Yellow-bellied flycatcher	*Empidonax flaviventris*
Alder flycatcher	*Empidonax alnorum*
Willow flycatcher	*Empidonax traillii*
White-eyed vireo	*Vireo griseus*
Carolina wren	*Thryothorus ludovicianus*

Indigo bunting
Lang Elliott

course" and allow forests to mature, but in others we need to consider active maintenance of early successional habitat for the benefit of species that need that specialized habitat. When looking across the landscape, a variety of parcels with different characteristics provide the potential for improved conservation practices and value to many types of wildlife. For woodcock, in particular, it is important that they have dense second growth on moist soils for feeding; their singing grounds should be a grassy opening of at least ¼ acre in brush land areas or at least ½ acre in wooded areas; and roosting fields should be at least three acres in size

American woodcock
Mark Chao

Recently there has been a strong movement to create and maintain early successional habitat in the northeast. Several initiatives, including the Appalachian Mountains Woodcock and Young Forest Initiative and the Northern Forest Woodcock and Young Forest Initiative, work toward creating early successional habitat by organizing funding sources, biologists, local and federal agencies, landowners, and the public. The Wildlife Management Institute (WMI) and other key players in this movement have created over 100,000 acres of early successional habitat. WMI has also created the Woodcock Conservation Management Plan, which outlines specific requirements for key regions in an effort to restore early successional species to former population levels.

For private landowners, now is a great time to consider early successional habitat management as an option for land management goals. With the various initiatives, technical support, and a growing impetus for habitat improvement, there is more opportunity than ever to create early successional habitat in an economical and environmentally sustainable way.

The first step in deciding whether or not your property is a good candidate for this type of management is to create an ecological management plan. With the help of a habitat management professional, these plans are the most effective tool to realize the potential of your property and set goals. Taking into consideration the characteristics of the property, regional wildlife initiatives, and state and federal plans and grant programs, a habitat professional can outline best management practices for your property. By taking this approach, you can be sure that your time, money, and energy are being well spent, and that your management projects will be a success.

To create the habitat needed by woodcock and other inhabitants of early successional habitat, old fields dominated by shrubs should be maintained by preventing further succession and keeping some areas open; in younger, successional forests, some openings can be created and maintained under an even-age stand management regime. If you already have open habitats, in some circumstances all that will be needed is regular mowing to maintain openings. Sometimes control of non-native plants

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