

## Cooperate with Other Land Protection Programs

Forest land is mixed with agricultural land in most of Indiana. Thus, it's important for forest land protection to be part of an overall land protection program. For example, protecting a farm may involve many different land uses. The Indiana Land Resources Council can help you learn about the many programs underway in Indiana.



## Further Information

There are several sources of assistance available to help your community plan for protection of forest land, and for individual owners to decide how best to use and protect their forest land. Because contact information changes frequently, consult the Website that has been established to link you to information on all the programs mentioned in this pamphlet. The url is <http://www.in.gov/oca/ilrc>, and if you don't have access to the Internet, contact the Purdue University Cooperative Extension Office, or the Soil and Water Conservation District Office in your county. Their phone numbers are listed under "Government" in your phone book. You may also contact the Indiana Land Resources Council at (317) 234-5262.

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## Protection of Forest Land in Indiana

Indiana Woodland  
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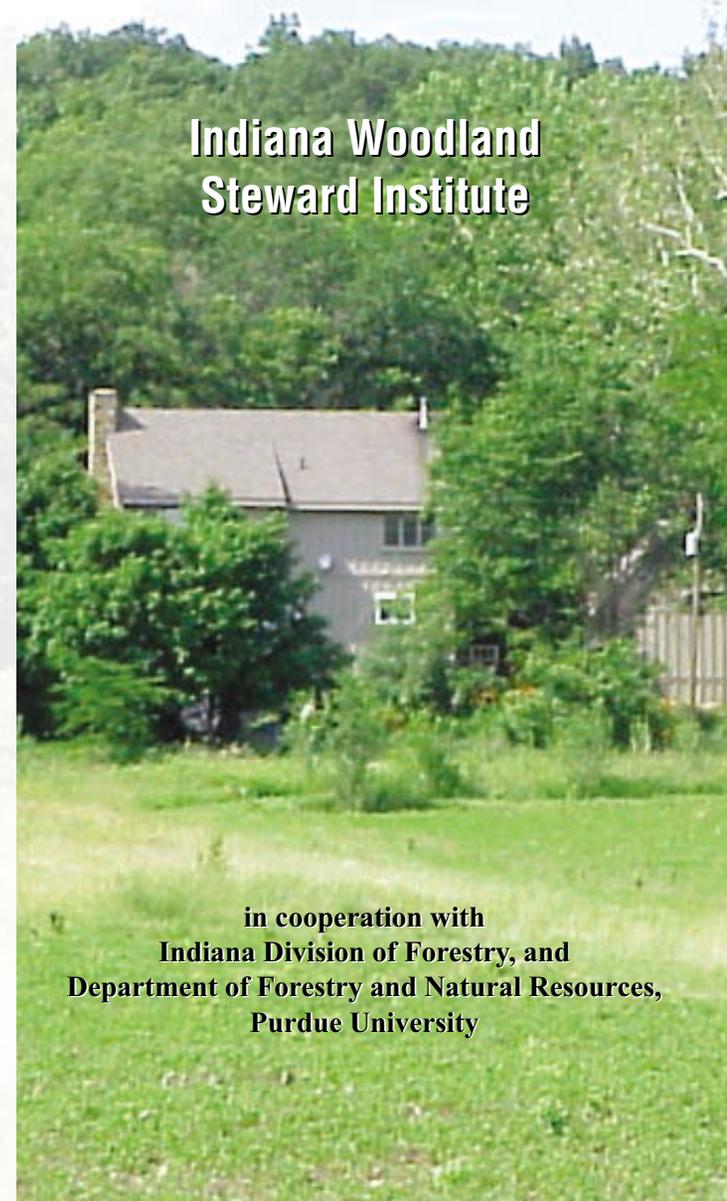
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# Protection of Forest Land in Indiana

Indiana Woodland  
Steward Institute



in cooperation with  
Indiana Division of Forestry, and  
Department of Forestry and Natural Resources,  
Purdue University

# Protection of Forest Land in Indiana

Indiana Woodland  
Steward Institute<sup>1</sup>

by William L. Hoover, PhD

Forest lands provide a multitude of environmental and economic benefits. Economically, we need to assure that our existing forest land remains forested while at the same time we accommodate the need for economic growth and housing. This is critical because the total acreage of Indiana forest land that had increased since the 1930's is beginning to decline due to the demand for houses on wooded lots.

## Forest Land Awareness

Everyone can help their community and its landowners become more aware of forest resources. Owning a forest is not a criteria for involvement. There are a variety of service agencies available at no cost to community leaders and individual landowners. You can work with these agencies to help communities evaluate their forest resources and how to manage them.

## Directing Development

Some loss of forest land to development is inevitable. The challenge is for your community to identify how to balance the protection of prime agricultural land and forest land with the demand for development. You can help community leaders create a vision for the future condition of your community. Together you can develop a comprehensive plan that lays out how an appropriate future can be achieved. The individuals involved in implementing the plan with zoning, subdivision, and related ordinances should strive for balance. Very large lot sizes, provision of benefits to developers for clustering houses to provide open space, and retention of riparian vegetation are some of the many techniques

available to protect forest land. As stated earlier, you can support these efforts, whether or not you own forest land.

## Permanent Protection with Conservation Easements

There may be a need for conservation easements. This is a contract between a land owner and unit of government or a private conservation organization. The contract specifies land rights that will be held in perpetuity by the government or conservation organization. Generally, what's transferred is the right to develop the land for housing, commercial, or industrial uses. The landowner retains all other rights. These may include the right to grow and harvest timber and other products from the forest land. This contract applies to all future owners of this land. The holder of the easement monitors how the land is used to assure that the current landowner is abiding by the terms of the easement. Forest land owners can donate, sell, or make a bargain sale of a conservation easement and receive significant income and estate tax benefits. There are several conservation easement programs available to help land owners.

**Forest Legacy Program.** Indiana is cooperating with the U.S. Forest Service in this program to buy or accept gifts of conservation easements on forest land in designated Forest Legacy Areas. Easements are held by the Indiana Department of Natural Resources and monitored by the Division of Forestry. The priority for purchase of easements is given to forest land that provides the greatest mix of environmental, scenic, recreational, historic, and timber benefits.



**Other Conservation Easement Programs.** Many conservation organizations accept donations and purchase conservation easements in Indiana. These include land trusts organized by local citizens interested in protection of natural features in their locality; SWCD's and RC&D's interested in protection of farmland, forest land, and open space; some local units of government; and statewide organizations such as The Nature Conservancy.

## Keep Forest Ownership Affordable

Since 86 percent of Indiana's timberland is privately owned, the key to success is to work with these owners. Ownership of timberland must be kept affordable. This means keeping costs of ownership low and potential financial returns as high as possible. "Working forests" are more likely to remain as forest land.

**Classified Forest Program.** Qualifying landowners can have their forest land assessed at \$1.00 per acre. This means that property taxes will be very low. In fact, in many instances, the tax bill for a tract of Classified Forest Land is the \$5.00 minimum many counties use as the minimum tax liability because of the cost of preparing and mailing tax bills.

**Good markets for timber.** Indiana has the strongest timber economy in the region. State policies should support manufacturers of lumber, veneer, wood pulp, and other primary wood products with fair tax treatment and regulations. A special concern is local regulations that limit the ability of landowners to harvest timber.

**Fair tax treatment for forest land owners.** The Federal income tax is both an incentive and disincentive. The deduction of some costs, such as planting trees and managing existing stands can be an incentive, while the payment of income tax on timber income is a disincentive. Fair tax treatment is critical. The Indiana income tax does not provide as much of an incentive as the Federal income tax. Estate and inheritance taxes must also be considered as a disincentive. Check the reductions in the Federal estate tax through 2010.

<sup>1</sup> To learn about this organization go to <http://www.inwoodlands.org>