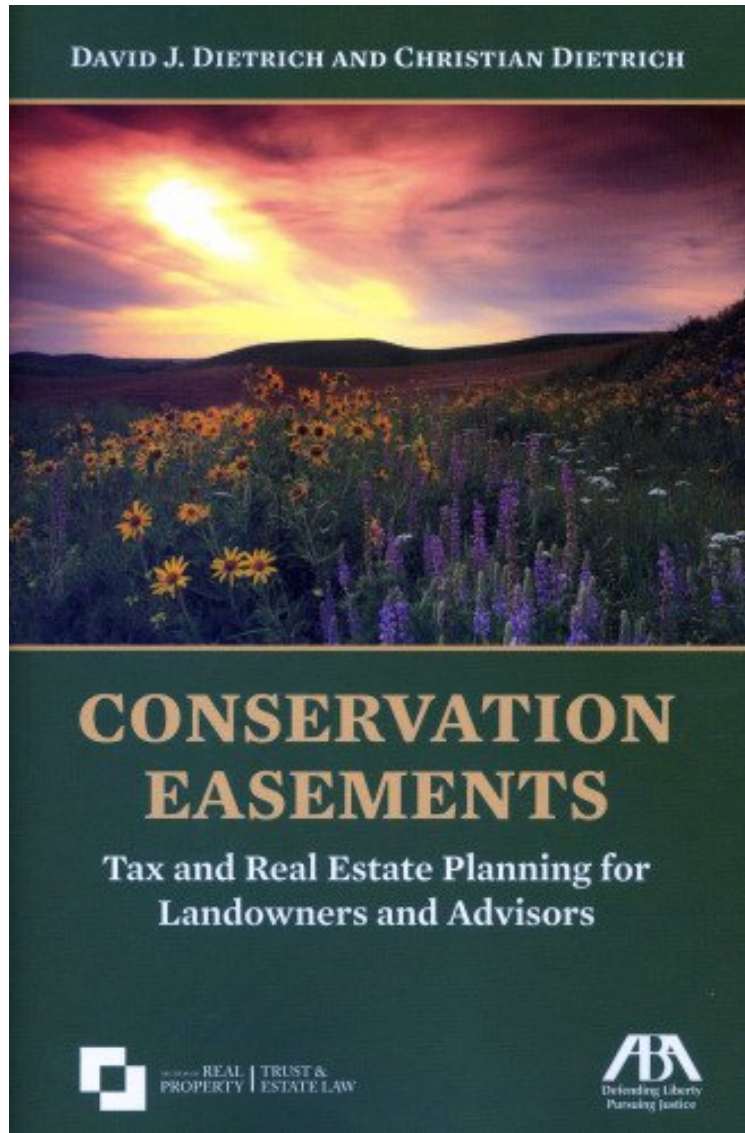


(Free) Conservation Easements: Tax and Real Estate Planning for Landowners and Advisors

Conservation Easements: Tax and Real Estate Planning for Landowners and Advisors

David J. Dietrich, Christian Dietrich

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David J. Dietrich, Christian Dietrich : Conservation Easements: Tax and Real Estate Planning for Landowners and Advisors before purchasing it in order to gage whether or not it would be worth my time, and all praised Conservation Easements: Tax and Real Estate Planning for Landowners and Advisors:

Interest in using conservation easements in charitable and estate plan continues to grow, but to competently advise clients considering an easement donation or sale requires an understanding of the statutory, regulatory, and common-law principles involved as well as a working knowledge of how to use the available resources in this complex field. Conservation Easements provides the information necessary to advise clients on an easement donation or sale, and also provides an invaluable collection of tips and techniques learned from decades of conservation easement practice. Topics covered range from the statutorily allowed conservation purposes required for tax deductibility to tax consequence, valuation and appraisal, and funding sources. Other issues are also examined, including when limited development might be allowed, issues that can arise over the life of the easement, and the roles of each participant in the transaction, including individuals, estates, land trusts, and governmental entities. Showing how this information is applied in practice, the book features four conservation easements in actual use, along with a recap of practical drafting tips and helpful IRS materials. Appendices are also provided on an accompanying CD-ROM.

About the Author David Dietrich was born in Billings, Montana and practices in tax, real estate, and agricultural law with Dietrich Associates, P.C., in Billings. He is a frequent speaker at estate planning and real estate conferences and has been active with civic organizations including the Montana Land Reliance, a leading conservation land trust. Christian Dietrich attended the University of Montana School of Law, graduating with honors in 2009. While at law school, he served as a legal intern at the Rocky Mountain Elk Foundation, working extensively on conservation easement issues. He has since focused on business, real estate, tax, and nonprofit law. He has served on the boards of several local nonprofit organizations and advises local and national nonprofits. He lives in Helena, Montana.