



WESTERN GOVERNORS' ASSOCIATION

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August 20, 2009

The Honorable Charles B. Rangel, Chairman
House Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515

Dear Chairman Rangel:

Western Governors believe strongly in voluntary incentive-based methods for preserving open space and maintaining land and water for agricultural and timber production, wildlife and other values. Unless Congress acts, an important tax incentive for conservation easement donations will expire at the end of 2009. We urge you to support making the tax incentive permanent along the lines proposed in H.R. 1831, the "Conservation Easement Incentive Act."

The Western Governors' Association's policy resolution 08-21, "Open Spaces," sets forth the West's interest in this important issue. Over the past decade, conservation easements have facilitated protection for millions of acres of land across the country because they are important historically, recreationally and environmentally. When farmers, ranchers and forest owners donate voluntary conservation easements, they protect land from development by giving up future development rights and a great deal of future value, while retaining ownership and management of the land they have so carefully stewarded for generations.

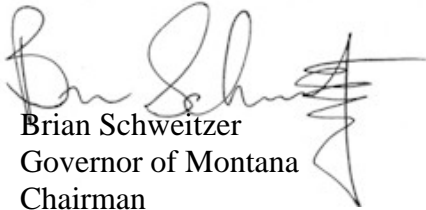
Open space is also vital to more urban areas of the West, providing wildlife habitat, recreational opportunities and scenic values that attract millions of tourists, sportsmen and outdoor enthusiasts each year. Using easements to protect land accomplishes conservation at a fraction of the price of purchasing land with public funds. Land protected by easements remains in private hands, and thus on county tax rolls, and does not require public funds for maintenance or ownership liability.

Development rights sometimes comprise a farm or ranch family's single largest asset and previous law prevented modest-income landowners from deducting more than a small portion of their generous donation. Enacted in 2006, a new incentive allowed agricultural landowners to deduct up to 100 percent of their income and carry forward the remaining value of their donation for up to 15 years. Rangeland trusts report that this incentive has been particularly powerful for Western ranching families, increasing the viability of inter-generational transfers. This voluntary incentive-based method for protecting important lands should not be allowed to expire and should be made permanent.

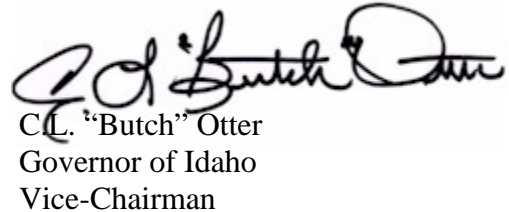
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Thank you for supporting the continuation of this conservation easement tool to help safeguard the rural economies and wild places that make the West among the best places in the country to live and work.

Sincerely,



Brian Schweitzer
Governor of Montana
Chairman



C.L. "Butch" Otter
Governor of Idaho
Vice-Chairman

cc: The Honorable Nancy Pelosi
The Honorable Harry Reid
The Honorable Dave Camp, Ranking Member, House Ways and Means Committee
The Honorable Max Baucus, Chairman, Senate Finance Committee
The Honorable Charles Grassley, Ranking Member, Senate Finance Committee
The Honorable Mike Thompson and Eric Cantor (House co-sponsors)