

Waupun farm added to Land Trust Network

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WAUPUN - The Land Trust Network was the recipient of a donation of a conservation easement on retired Dodge County Administrator Garland Lichtenberg's farm.

Lichtenberg served as the Dodge County Administrator for 26 years and retired in December 2008 after 40 years with Dodge County. He began his career with Dodge County in 1968 where he served as the zoning administrator.

Lichtenberg's 40-acre farm, located on the north side of the city of Waupun, has been in his family for generations. The farm includes woodlands, farmland and a pond. The location of the Lichtenberg property will serve as a buffer zone between residential development to the property's south and farmland to the north.

A conservation easement restricts the land from being developed into residential, commercial, and industrial development and protects the land's surface from being altered. Through a conservation easement landowners can dictate how the land is used in the future, a tool often used with estate planning.

Federal and State tax rules allow for a tax deduction for a conservation easement donation. The value of the easement and its income tax donation value, is the difference between the value the property has if developed and the property's value if sold as farmland.

Under recent tax regulations approved by congress, enhanced tax deductions are allowed through December 2011 for any conservation easement donated during the years of 2010-2011.

The Land Trust Network is a tax-exempt organization that can accept the donation of land and easements, and can purchase land and easements using government funds and individual donations.

Conservation easements given to the Land Trust Network are held in a public trust in perpetuity. To date the Land Trust Network has received 17 donated easements, permanently protecting from development over 2,000 acres of land in six Wisconsin Counties, including Fond du Lac County where the Lichtenberg property is located.

Information on programs offered by the Land Trust Network can be found at landtrustnetwork.org or write to LTN, P.O. Box 142, Watertown.