



## Ridin' Shotgun

*Silence of the  
death trusts.*

*By Jeff Goodson*

The environmental land trusts like to talk about how conservation easements are good for conservation. Log onto the Web site of almost any of the 1,500 land trusts now operating in America and you'll see the pitch: "Save your legacy. Avoid taxes. Support conservation." The mouthpiece for the land trust industry is an umbrella organization called the Land Trust Alliance (LTA). Search their Web site (<http://www.lta.org>) for the word "conservation," and you'll get over 350 hits.

As a conservationist and applied ecologist, the fact that the land trusts pitch themselves as conservationists has always struck me as one of the most perverse lies in modern eco-politics. Biologists don't agree on much, but one thing they do agree on is that habitat fragmentation is one of the most ecologically damaging trends in America. And of all the factors contributing to habitat fragmentation, the death tax—by which land trusts live and die—has to be the worst.

Most land trusts owe their sustenance to the death tax, and most were created after the discovery in the 1970s of just how virulent it could be as a land-use control tool. In testimony before the House Ways and Means Committee in 1999, LTA admitted that the reduction of estate tax liability is "an important element in land trusts' solicitation of easement donations." Today, by their own account, tax "incentives" have led to the loss of over 34 million acres of private property use to the trusts. What the trusts don't advertise is how much habitat has been destroyed over the years because of the death tax they rely on for survival.

The land trusts don't deny that death taxes cause habitat destruction. Just the opposite. In its 1999 congressional testimony, LTA said that "estate taxes can lead to the breakup, sale and development of family-owned farm, ranch and forest lands, even when landowners would prefer to keep these lands intact."

Death taxes have that effect because cash-poor farming and ranching families can't afford to pay them. And when the funeral's over, those families are faced with an ugly choice: break up the family estate, sell it to developers and give half of the money to the

IRS; or sell the family land-use rights to the environmentalists in the form of a perpetual easement and let them control their property forever.

It's no wonder that land trusts shut up about supporting the death tax. Especially when convincing people on their deathbed to give up the family estate. The hell of it is that they do it in the name of conservation, and get rich off the ecological damage.

Since almost everyone in America hates the death tax, the question is why it's so hard to kill. The answer is money and politics. A major federal tax law signed by President Bush in 2001 gradually phases out the death tax over 10 years, but it comes back in full force a year later to again take up to 55 percent of the family estate. Almost every year since 2001, Congress has tried to repeal the tax. Republicans have overwhelmingly supported repeal, and so have many Democrats. In the Senate, though, Democrats have always closed ranks and threatened a filibuster. The reason is that they're terrified of death tax repeal, and no wonder. Their constituents heavily support it, and many blame the issue for the 2004 defeat of Senate Minority Leader Tom Daschle.

The dilemma for Democrats is that the powerful special interest groups which profit from death—estate planners and charities, especially rich environmental charities—are among the few constituent groups that Democrats can still reliably count on politically and financially. And an estimated half of all charities in America would be cut off with death tax repeal; gifts have already dropped by an estimated \$2.8 billion since 2001.

Oddly, however, the environmental land trusts are nowhere to be heard in the death tax debate. No rallies. No talk shows. No Hollywood movie stars, soft voices overlaid on pretty landscapes. Nothing but silence from one of the biggest stakeholders in the game.

There are three possible explanations for the silence of these death trusts. One is that they don't want to offend their donors, who overwhelmingly oppose the tax. Another is that their focus groups tell them that to publicly oppose repeal would be unseemly for some of the richest tax-free organizations in America. The three biggest trusts—The Nature Conservancy, Conservation Fund and Trust for Public Land—collectively have net assets of over four billion dollars. The third reason is because the death tax is so ecologically damaging. That's something America's death trusts desperately want to keep off the public radar screen. ▀

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