



# Oregon Conservation Law Forum

December 9, 2020

Virtual Meeting

Registration Link: <https://conservationlawforum.eventbrite.com>

**8:45am Welcome, introductions, and overview of agenda**

*Nancy Duhnkrack (Coalition of Oregon Land Trusts)*

**9:00am Oregon Real Estate Case Law Updates**

*Dustin Klinger (Thede Culpepper) & Paul Trincherro (Foster Garvey P.C.)*

Dustin Klinger, a partner with Thede Culpepper, has served the Oregon State Bar Real Estate and Land Use Section (RELU) as a member of the Executive Committee since 2011, and was the chair in 2018. Paul Trincherro, a Principal of Foster Garvey, has served on the same committee since 2019. In this presentation, Mr. Klinger and Mr. Trincherro will provide updates on Oregon Real Estate law cases that are relevant to land trusts and landowners, specifically focused on laws pertaining to eminent domain, property tax appeals, and express, implied and prescriptive easements.

**9:50am Year in Review, looking ahead to 2021 legislative session**

*Kelley Beamer (Coalition of Oregon Land Trusts)*

**10:05am Stretch Break**

**10:15am Syndicated Conservation Easements & IRS Implications**

*U.S. Senator Ron Wyden*

*Lori Faeth (Land Trust Alliance)*

*Jessica Jay (Conservation Law, P.C.)*

**Part 1 –Setting the Stage: Lori Faeth**

Land trusts across country rely on IRS tax code to support their conservation goals. However, in recent years syndicated conservation easements have received national attention and have become a persistent problem for both the IRS and the land trust community, posing a serious threat to the tool of conservation easements. Lori Faeth, the Land Trust Alliance’s Government Relations Director, will provide an overview of the IRS charitable deduction law; how it came into place, how it’s being used currently by land trusts, and how it’s being abused by illegitimate tax shelter “facilitators” using limited liability companies and other pass through entities to syndicate tax deductions.

**Part 2 – IRS Concerns and recent Tax Court cases: Jessica Jay**

Jessica Jay is the founder and principal attorney of Conservation Law, P.C. She collaborates with the conservation community to innovate for landowners and easement holders regarding conservation tax incentives, stewardship and enforcement mechanisms, and the framework for modification and termination of perpetual conservation easements. Jessica creates and publishes legal guidance for orphaned and neglected conservation easements, agricultural water rights leasing, and mineral rights and extraction on conserved properties. In her presentation, Jessica will provide an update on Federal tax laws with an emphasis on implications for working lands.

**Part 3 – Finding a solution –Investigation into abuse and legislative fixes**

*Senator Ron Wyden*

We are honored to host Senator Ron Wyden to talk about his leadership on the Senate Finance Committee in spearheading an investigation into the abuse of charitable tax deductions. Senator Wyden and his colleagues released IRS data in September of 2020 showing a significant increase in syndicated conservation easement transactions, and that despite the IRS designating them as potentially-abusive tax shelters, promoters of syndicated easements have continued to push the schemes. Senator Wyden and his staff will share pertinent details about the report and ideas for a legislative fix for this pressing issue.

**12:00pm Round Robin**

Questions and free-flowing discussion

**12:30pm Adjourn**