



# Oregon Conservation Law Forum

August 18, 2021

Virtual Meeting

Registration: <https://bit.ly/3hHimoo>

*COLT's August 2021 law forum will cover a variety of legal topics important to land conservation in Oregon. First, we'll take a deep dive into who can be a conservation easement "holder" in Oregon. Why is the federal government not mentioned in the statute, and why can it still hold a conservation easement? The statute includes "tribes" as "holders," but which ones? Next, we will cover important updates on state and federal law - from "when a barn is not a barn," to the Supreme Court's recent holding on condemnation of state land, to what the IRS is looking for when it audits a claimed deduction for a conservation easement. We'll finish with syndications - how to recognize these abusive tax shelters and what Congress is doing about them.*

## AGENDA

- 8:45am**     **Welcome, introductions, and overview of agenda**  
*Nancy Duhnkrack (Pro Bono Program Manager, COLT)*
- 9:00am**     **Who Can "Hold" a Conservation Easement in Oregon**  
*Charles Lockwood (Summer Legal Extern, COLT)*  
Conservation easements are the cornerstone of land trust work in Oregon and throughout the United States. However, have you ever stopped to consider the legal framework behind such a vital part of land protection? Mr. Lockwood will illustrate the intricacies behind the Oregon Conservation Easement Statute and what entities are able to "hold" conservation easements in our state. Charles will specifically be covering the role of the federal government and Indigenous communities.
- 10:10am**    **Oregon Legislative Wrap-up**  
*Kelley Beamer (COLT)*
- 10:20am**    **Stretch Break**
- 10:30am**    **Charitable Conservation Easement Integrity Act & Recognizing Syndications**  
*Marc Hudson (Oregon Agricultural Trust)*  
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. Marc Hudson, who has previously worked in the Southeastern US where Syndicated deals are prevalent, will walk through the warning signs of how to spot a syndicated easement deal. We will also provide an update on Congressional action to curtail syndications.
- 11:00am**    **Case Law Updates – State & Federal**  
*Misti Schmidt (Conservation Partners LLP) and Sarah Mitchell (Kellington Law Group)*  
This segment of the agenda will provide an overview of recent legal developments at the state and federal level that concern land trusts, including recent court decisions pertaining to buildings for farm use and the condemnation of state lands for pipelines. Misti Schmidt of Conservation Partners LLP will discuss a recently released IRS audit guide that outlines what the IRS is looking for when it audits a claimed deduction for a conservation easement.
- 12:00pm**    **Round Robin**  
*Questions and free-flowing discussion*
- 12:30pm**    **Adjourn**