

Landowner Benefits

Each conservation easement is tailored to fit the needs and desires of each individual landowner. Ducks Unlimited's program uniquely blends the management and use of the land with stewardship of its natural resources.

As part of the partnership established with Ducks Unlimited/ Wetlands America Trust through the donation of a conservation easement, the landowner receives:

- ☛ Assistance from Ducks Unlimited in land management to ensure continued use of the property and the protection of the natural resources.
- ☛ The possibility of a federal tax deduction of the value of the easement up to 30% of adjusted gross income (as a charitable donation); a carry over of the unused deduction for five years, the additional possibility of reductions of estate taxes. Adjustments to local and state taxes may accrue in some states. While landowners may have financial incentives for donating conservation easements, the protection of wildlife and other natural values should be the primary motivation for entering such an agreement.
- ☛ Ducks Unlimited assumes a perpetual obligation to ensure the conservation of the rights donated in the easement.

HOW DOES IT WORK?

1. A landowner wishing to donate a conservation easement to Ducks Unlimited should contact the nearest Ducks Unlimited office.
2. When a property is determined to be of interest to Ducks Unlimited, a biologist will conduct a site visit to assess the condition and value of the property as wildlife habitat.
3. Should the property have the resources and natural values important to Ducks Unlimited's mission, the terms of the conservation easement will then be negotiated and the remaining requirements completed.
4. A landowner should work with his or her tax advisor to determine any financial benefits they might receive. Ducks Unlimited will request that donors of conservation easements also provide a tax-deductible cash donation to the Ducks Unlimited/ Wetlands America Trust endowment fund to help provide for monitoring of the easement in perpetuity.
5. The mutually beneficial nature of the conservation easement transaction ensures that both Ducks Unlimited and the landowner are satisfied with all of the easement's terms and confident that the protection of the natural resources will be there in perpetuity.



Additional information available at www.ducks.org

The Rainwater Basin and Platte River regions of Nebraska are home to a rich waterfowling heritage. The abundant pothole wetlands within the Rainwater Basin of southeast Nebraska, and the extensive riverine wetland habitats found along the Platte River provide migration and wintering habitat for millions of waterfowl each year. These two unique and critical wetland ecosystems are perhaps the most important migration habitats found in the Central Flyway. Extensive habitat alteration and degradation has occurred within these two regions. Wetland drainage, conversion of habitat to agricultural uses, water diversions and flood control projects have all drastically impacted the quality and quantity of wetland habitat available to migratory birds. Loss of important habitat has impacted waterfowl populations that depend on these areas and the rich waterfowling heritage enjoyed by generations of Nebraskans. Through its Rainwater Basin and Platte River Initiatives, DU is working with landowners and other key partners to enhance, restore and protect these critical habitats. Concerned landowners can help this effort by permanently protecting the conservation values of their properties through conservation easements. Please contact us today.

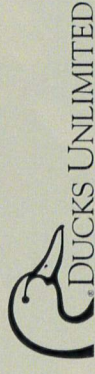
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CONSERVATION EASEMENTS

Protection In Perpetuity

DUCKS UNLIMITED
CONSERVATION LANDS



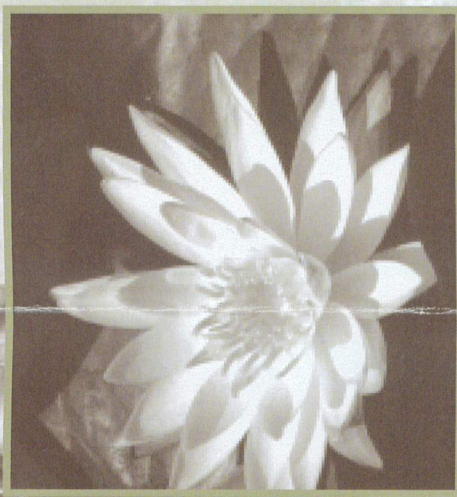
DUCKS UNLIMITED



Ducks Unlimited, Inc.

is dedicated to the conservation of waterfowl, wetlands and other wildlife. Conservation easements are one of the many ways Ducks Unlimited achieves protection of these valuable resources. Conservation easements can meet the needs of interested owners of working farms, ranches, timberlands, sporting properties, and recreational lands, who wish to protect valuable natural resources while retaining ownership of the property. A perpetual conservation easement allows a landowner to protect key natural habitats of a property while continuing to use land for economic gain or recreation.

A conservation easement is a legal agreement a property owner makes to restrict the type and amount of development that may take place on his or her property. The easement document is tailored to meet the needs and interests of the landowner. Ducks Unlimited believes that most lands can benefit wildlife and still produce an economic return to its owner.



Conservation easements provide a unique opportunity for protection of private lands. Ducks Unlimited accepts easements in perpetuity through Wetlands America Trust. DU

will request an endowment gift to cover associated costs such as the annual monitoring. Ducks Unlimited agrees to monitor the property on a yearly basis to ensure the protection of its natural resources for years to come. Such protection will ensure that large acreages of wetlands, riparian habitats and important uplands will be preserved for the benefits of waterfowl and other wildlife and the enjoyment of future generations. The donation by the landowner to Wetlands America Trust also may result in tax deductions against federal and state taxes.

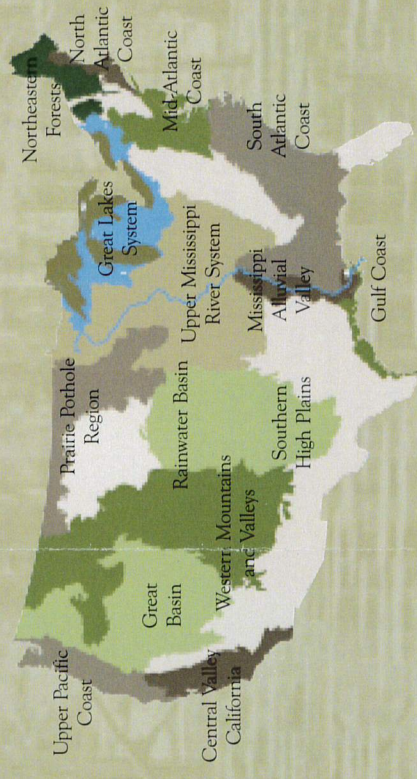


CONSERVATION EASEMENT

Program Specifics

Our Focus: The primary focus areas of Ducks Unlimited's conservation efforts are in targeted regions of importance to waterfowl. This includes the most important nesting, migration, and wintering areas for migratory birds through-out North America. If the property is located in another area, Ducks Unlimited can help a landowner find a more appropriate organization to accept the proposed donation of a conservation easement.

Because nearly three-fourths of our wetlands are on private lands, working with landowners is an integral part of Ducks Unlimited's conservation plan.



Additional information available at www.ducks.org