

Conservation Corner

by James Cummins
Executive Director
of Wildlife Mississippi

The conservation of habitat plays an important role for Mississippi. Conservation easements are one of the most landowner-friendly conservation tools to preserve a particular conservation ethic. Easements enable a landowner to protect habitat while at the same time, taking advantage of federal tax benefits.

The federal government, specifically the Internal Revenue Service, recognizes that a conservation easement has potential public benefits and as such could qualify the owner for a substantial tax deduction.

The easiest way to understand conservation easements is to look at rights that come with owning land. When a conservation easement is placed on a property, the owner may give up certain rights (e.g., developing the property). Restrictions on the property are specified in the easement document, which must be perpetual in order to receive tax benefits. The easement

document is a legal instrument that is filed with the Chancery Clerk's office in the county of record.

There are three important aspects of any conservation easement that must be met. First, the easement must meet a definite conservation purpose. The primary purpose, in most cases, would be the protection and/or restoration of important habitats. Second, in order to qualify for a conservation easement, the easement must be granted to or be held by a "qualified conservation organization," such as the Mississippi Land Trust. The easement gives the organization the right and responsibility to monitor and enforce the restrictions placed on the property and ensure adherence to the easement document. A third, but equally important aspect of the conservation easement process, is the development of what is referred to as a baseline ecological assessment. It is an ecological "snapshot" of the property and

records the condition and uses of the property.

Except for the restrictions described by the easement, the property owner retains all other rights. Hunting, fishing and forest management can still be conducted.

When one places a conservation easement on the property, the owner can be assured that it will remain in a natural state forever. The property owner is rewarded by the fact that the easement will promote his or her conservation ethic while receiving immediate tax benefits. Conservation easements are increasingly being recognized as a tool for property owners. Through the efforts of landowners we can be assured that Mississippi's cherished natural resources will be passed on to future generations.

If you are possibly interested in placing a conservation easement on your property, or would like more information, contact the Mississippi Land Trust, PO Box 23, Stoneville, MS 38776.

James L. Cummins is executive director of Wildlife Mississippi, a non-profit, conservation organization founded to conserve, restore and enhance fish, wildlife and plant resources throughout Mississippi.

State budget cuts force health department to reorganize

On Monday, June 12, the Mississippi State Department of Health (MSDH) announces an agency reorganization that will greatly reduce administrative costs without affecting services delivered to the public.

Currently organized into nine public health districts, the agency will shift to a three-region model effective July 1, 2017. Regional offices will be located in Tupelo, Jackson, and Biloxi.

"By closing two-thirds of our district offices, we're immediately saving \$1.5 million in administrative overhead," said MSDH State Health Officer Dr. Mary Currier. "We have reduced district level leadership and our overall agency workforce through retirements, resignations and reassignments. We have also realigned federal funds to support our clinic and district operations; therefore no layoffs within county clinics and district offices are anticipated at this time."

At the same time, the supervision of many county-level programs – immunizations, tuberculosis control, epidemiology, disease intervention, and

emergency preparedness – will be centralized to relieve some of the burden in the field.

Dr. Currier said the goal of this reorganization has always been to reduce overhead and streamline operations while maintaining core public health services in the state and minimizing the impact on service delivery.

"Adapting to changes in budget and revenue has been a fluid process. We are continually working hard to determine where more cuts can be made, if needed, and we will continue to monitor and evaluate our programs and services throughout the state," she said. "We are now and always will be committed to protecting and promoting the health of all Mississippians."

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