

The following resolution has been passed by the Breckenridge Chapter Board of Directors and has been sent to the MN Division IWLA Resolution Committee. That committee will check for proper form and whether it is consistent with purposes and areas of concern to the League.

If so, it will go to the MN DIV April Convention in Owatonna for a vote by the delegates. If passed it could serve as a precedent for future position papers on the subject. The resolution and/or related positions could then be sent to MN Legislators and agencies or other concerned organizations.

**RESOLUTION**  
**A TOOL TO PRESERVE AND ENHANCE OUR NATURAL HERITAGE**

As we struggle to invent ways to preserve and protect our Natural Heritage from division, overcrowding and development, all phases of our population need to become involved. An overlooked resource is landowners of low or modest income, many of which are retired and own relatively large parcels of land.

With rising property tax assessments there is a great tendency to divide and/or sell parcels not only for cash but in many cases to escape their escalating real estate taxes. Many of these owners would prefer to keep their land in a natural state or to pass it to their heirs in a natural state. But increasingly neither they nor their heirs can afford to do so. It should also be noted that, because of their low income, many of these land owners are not eligible to take advantage of federal income tax deductions available to those who choose conservation easements through organizations like the Minnesota Land Trust.

Undeveloped woodlands, wetlands and prairies that are not used for commercial purposes can serve as a strong nucleus for wildlife preservation, both flora and fauna. Birds and animals that are raised on these properties will disperse either themselves or by their offspring to nearby areas. So will seeds of endemic plants. Inadvertently, much needed wildlife corridors may be established. We know that wetlands, forests and prairies that stay intact are good for groundwater, surface water and the air we breathe as well as wildlife and the general public. Such parcels would be a great benefit far beyond their borders.

Therefore, we need to devise a system whereby the low and modest income landowner will be inspired to neither develop, divide nor destroy the natural amenities of their property.

**Therefore be it resolved: The Board of the Breckenridge Chapter of the IWLA urges a system be devised by the Minnesota Legislature whereby real estate taxpayers of low and modest income pay a considerable less real estate tax on such portion of their land, according to an escalating scale based on their income.**

**Also be it resolved The landowner would be required to engage in an acceptable conservation easement governing the use of such property in perpetuity.**

Author: Richard P. Brown  
2/09/2010