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Securing Family Ranching Legacies

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Prairie Haunts II
Rena Detrixhe

SECURING FAMILY RANCHING LEGACIES THROUGH CONSERVATION EASEMENTS

Landownership and its rights and responsibilities are sacred in America, particularly in the Flint Hills, where ranching and farming undergird the region's economies, communities and cultures.

In Kansas, the land stewardship ethics of most people who make their living from cattle and crops are as significant as private landownership rights. Those values form the fabric of families who have made their lives on the same acreage for generations and whose continued stewardship is crucial to securing the natural beauty and wildness that make the Great Plains ... great.

So it should come as no surprise that people who live and work on Kansas ranches would seek means to protect a land heritage often founded by great- or great-great-grandparents.

Estate taxes, unpredictable land value swings, urban expansion, ranchette proliferation and absentee heirs are among the threats to generations-old ranching enterprises. Each threat increases the pressure to develop or subdivide and sell their land on what could be the final ranching generation. If ranches were merely for-profit endeavors, they would present only a fiscal management decision when an opportunity to sell for profit arises.

Genuine love for the land and for family heritage makes ranching enterprises far more important than simple business investments. Often, the patriarch rancher or his children who

still live there can see the motivating factors that would entice the next generation of heirs to develop, divide, sell or dissolve the landholding that has long supported the family.

Only a few tools for averting such heartbreaking outcomes exist, but a growing number of landowners are relying on conservation easements and partnering with land trust organizations to keep their ranches together. Land trusts, in turn, use easements as a cost-effective means to guard the ecological, cultural and archeological assets of the land.

In simple terms, a conservation easement is a voluntarily established real estate agreement with specific provisions designed by the landowner (the easement grantor) and the land trust that will receive the easement. Basic provisions of a conservation easement in Kansas generally include prohibitions against activities that would diminish or destroy the natural features of the land. Such features could include archeological sites, historical landmarks and ecological assets such as pristine streams and extensive native grasslands.

In the central Great Plains, threats to those features generally include subdivision, conversion of native rangelands to tillage crop production, some types of energy production and other forms of construction or development that would negatively alter the land's natural

characteristics. Easement agreements commonly accommodate building envelopes or carve-outs that allow some limited development for such things as improved livestock handling facilities and home sites for returning adult children.

It's important to note that while conservation easements restrict activities deemed incompatible with the natural values of the land, the landowner always has the final decision on whether to enter into an easement agreement.

Landowners have typically favored perpetual conservation easements and, with few exceptions, land trusts usually accept only permanent easements that run with the land deed. Depending on the landowner's financial situation and tax profile, and the land trust's financial resources, an easement may be donated or sold to the land trust. Landowners who grant easements may receive significant tax benefits under current federal tax law; some use proceeds from purchased easements to address other fiscal needs or even acquire additional land. Importantly, The Nature Conservancy and other land trust staff in Kansas generally advise an interested landowner not to enter into an easement for monetary purposes alone; the agreement should reflect the owner's long-term vision for the land.

The value of an easement, either for payment to the landowner or for tax benefits, is based on a standard and

rigorous appraisal process. The appraisal identifies the difference in value between the subject land before and after the development rights are removed by the easement. Whether purchased or donated or a hybrid arrangement, the land trust ultimately receives only a paper asset that bears no market value but, rather, entails a perpetual obligation to ensure the easement provisions are upheld.

In reality, receiving an easement creates financial liability; only the fact that the transaction advances the land trust's conservation mission gives it value.

Permanently conserving the intactness and ecological values of the ranch should be compatible with the owners' long-term plans for their land. Conservation easements in Kansas can be held only by one of the state's certified land trusts, which include The Nature Conservancy, The Ranchland Trust of Kansas (a Kansas Livestock Association affiliate), the Kansas Land Trust, the U.S. Departments of Agriculture (Natural Resources Conservation Service) and Interior (U.S. Fish & Wildlife Service).

More than 100,000 acres are conserved under easements in the Flint Hills to date. Most are based on the ecological, economic

and cultural values of native grasslands. Temperate grassland ecosystems are among the globe's most diminished and imperiled habitat types, with more than three-fourths of North America's prairies now lost to crop production, urban sprawl and other forces. Correspondingly, grassland bird populations are declining faster than any other suite of avian species.

Large, intact native rangelands still exist in the Flint Hills, as well as in Kansas' western shortgrass prairies and central mixed-grass prairies. These areas harbor some of the state's most rare and rapidly declining wildlife populations. Conservation easements present an effective means for guarding Kansas' remaining grasslands — both for their grazing and their ecological values.

So when a ranch owner sees a future that could bring an end to his or her family's land heritage, conservation easements present a proven means for securing a vision for the legacy that includes a way of life, a profession and a natural heritage.

"Securing Family Ranching Legacies Through Conservation Easements" was first published in "Territorial Magazine."

A 50-year Kansan, Rob Manes is fortunate to have a four-decade conservation career. About half of his work has been in the private sector and half in government agencies. He is currently the director of The Nature Conservancy's North American Grazing Lands Program and continues living in his beloved Kansas. He has four children, and most of his extended family lives in Ellsworth County.