



Your Land, Your Legacy

CONSERVATION OPTIONS WITH AUDUBON OF KANSAS



There are many ways you can work with Audubon of Kansas (AOK) to ensure that your land is managed in perpetuity to benefit biodiversity, preserve natural habitat, reflect family history, and maintain the characteristics of a wildlife-friendly working farm, ranch, or other property.

This brochure, which is part of AOK's Sanctuaries Initiative, describes some of the opportunities available to individuals who want to permanently preserve their land as they wish for the benefit of people and wildlife.

We've all seen what can happen to the land **we love.**

No matter how much we love our land, how much work we have put into beautifying it or enhancing the wildlife habitat, or how much we cherish the family history and memories associated with it, we know we cannot take it with us. Once we are no longer in charge, the massive trees and the groves we admired might be cut or bulldozed by a new owner, the native plants we nurtured could be sprayed as "weeds," the pasture and prairie meadows might be overtaken by invasive plants or plowed, and the land could be subdivided without any thought to its heritage.



A 150-year-old bur oak is among several bulldozed and burned and a native prairie is plowed to convert all natural cover on these farms to cultivation.

Fortunately, Audubon of Kansas has options for preserving healthy habitat on your land. There are numerous means of preserving your land as you wish in perpetuity.



Connecting children and everyone to Nature and Land.

The AOK **SANCTUARIES INITIATIVE**

Audubon of Kansas (AOK) is a 501(c)(3) nonprofit with actively managed wildlife sanctuaries in Kansas and Nebraska. AOK is currently developing an archipelago of sanctuaries through donations of land that owners want to preserve as a legacy for the benefit of people and wildlife. The program began when Harold and Lucille Hutton donated their 5,000-acre ranch to AOK. They have passed away, but their land is managed in perpetuity as the Hutton Niobrara Ranch Wildlife Sanctuary. Salina attorney, Connie Achterberg, donated her childhood farm to AOK, while detailing her preferred management plans and retaining a “life estate” (described below). Her 240-acre property is now the Connie Achterberg Wildlife-Friendly Demonstration Farm. The Kansas Historical Society also transferred ownership of its Mt. Mitchell property to Audubon of Kansas. AOK augmented the original 32-acre parcel with the purchase of 15 additional acres. In combination, the two parcels are part of the AOK sanctuary system as the Mt. Mitchell Prairie Heritage Preserve/Historical park. Three additional properties are in the sanctuaries pipeline, while AOK regularly works with landowner inquiries regarding more sanctuary possibilities in our region. Preservation and partnership work with AOK and landowners determine their priorities are in harmony.

Is AOK the right organization to manage **YOUR LAND** in perpetuity?

AOK's priorities are wildlife habitat, nature education, and wildlife-friendly farming and ranching; conservation of prairies, wetlands, woodlands, and riparian areas; and the preservation of local and family history. If your priorities are in harmony with these, AOK is interested in working with you to preserve your land.

If you would like to learn more, contact Ellen Johnson Mosley, Director of Philanthropy, at giving@audubonofkansas.org. Audubon of Kansas, Inc. is a 501(c)(3) nonprofit organization with a Tax ID Number (EIN) of 48-0849282. Our mailing address is Audubon of Kansas PO Box 1106 Manhattan, KS 66505. **Consult with your CPA, Attorney, or Professional Advisor when making planned gifts.**

Land Transfer with Life Estate

This was the option chosen by the late Connie Achterberg when she donated her 240-acre Lincoln County farm to Audubon of Kansas. That working farm—where Ms. Achterberg grew up—is now the Connie Achterberg Wildlife-Friendly Demonstration Farm.

When Ms. Achterberg transferred title to AOK, she retained a “life estate.” A life estate allows owners to remain in possession and control while enjoying a tax deduction. After transferring the deed to AOK, Ms. Achterberg continued for the rest of her life to earn income from her farm, pay taxes on it, and make all the management decisions. In addition, she was eligible for a tax deduction for the “charitable gift” of her land to AOK. The amount of a charitable gift is determined by the value of the land minus the value of the life estate, as calculated by actuarial tables predicting life-expectancy.

Supplemental Agreements with Audubon of Kansas

In addition to donating her land and retaining a life estate, Ms. Achterberg also made separate arrangements with AOK to augment wildlife habitat on her farm while she was still

alive. Working with Ms. Achterberg, AOK drew up plans for wildlife buffers, native plant meadows, and pollinator habitat. Ms. Achterberg had been saddened by the decline of wildlife, especially quail, as fencerow-to-fencerow agriculture eliminated habitat. She enthusiastically approved AOK's recommendations, entering into an agreement whereby she provided the seeds and bare-root shrubs, while AOK provided the labor and friends brought farm equipment. As these plans were implemented, quail started returning to her farm! Watching quail on her land was something Ms. Achterberg was able to enjoy on numerous occasions.

Bequest of Land with Conditions

This was the option chosen by Lucille Hutton, who, in accord with her late husband's wishes, left the Hutton Ranch to AOK. She did so under certain pre-determined mutually agreeable conditions: That the land never be sold or mortgaged; that it be managed as a ranch, wildlife sanctuary, and nature-education site; that the native grasses never be plowed; that local history be featured; that the property never leave the tax rolls; and that the art work and books created by Mr. and Mrs. Hutton be appropriately displayed.

Financial Support for Management in Perpetuity

If you entrust your land into AOK's care, you may be asked to make a contribution of some kind to the sanctuaries management fund. It may seem counterintuitive that money is needed in addition to valuable property. But AOK's Board of Trustees has established the principle that AOK will not generally accept land and promise to preserve it forever if the resources are not available to keep that promise. Maintaining fences, conducting burns, removing invasive plants, controlling trees encroaching in prairies, enhancing wildlife habitat, providing educational opportunities—all of these routine activities require resources. And sometimes extraordinary action is needed: On the Hutton Niobrara Ranch and Wildlife Sanctuary, AOK had to go to court to stop a tenant from overgrazing the land. Management funds ensured that AOK could defend the native prairie the Huttons loved.



Donations or Income to defray future costs can take various forms:

- **A gift of land** that generates income. This may include pasture rent, hay harvest, and crop production.
- **A tax-deductible cash gift** (fully deductible as a charitable donation).
- **Bequests to AOK.** You can leave a portion of your assets to AOK.
- **Life Insurance.** You can designate AOK as the beneficiary of a life insurance policy.
- **Donations of securities in traditional IRAs.** You can donate such assets without incurring tax liabilities.
- **A Charitable Gift Annuity (CGA).** A CGA is a contract between you and AOK whereby you donate cash to AOK in return for a lifetime stream of income, in addition to a partial charitable deduction. CGAs offer guaranteed rates of return that are more attractive than other investments and provide the immediate satisfaction of seeing your donation at work on behalf of conservation.
- **A Charitable Remainder Unitrust (CRUT).** This option is particularly attractive if you wish to sell assets, such as stocks, that have appreciated in value. By placing the proceeds in a CRUT, you avoid paying capital gains taxes, and you receive a charitable deduction. The CRUT will pay you a designated percentage of the changing value of the trust, re-calculated annually, for up to 20 years or for the remainder of your life. This is a good option if you expect the trust to increase in value. Following your lifetime and wishes, the amount remaining in the trust goes to your designated charitable beneficiary—in this case, AOK.
- **A Charitable Remainder Annuity Trust (CRAT).** A CRAT functions as does the CRUT, except that the payment to you is not recalculated annually. Instead, it is a fixed annual payment determined by a percentage of the trust's initial value.
- **Donations of saleable items.** Works of art, antiques, valuable collections—all may provide significant contributions.



Aaron Zier photo and quote.

"Thank the Lord for what Connie chose to preserve." Connie Achterberg Sanctuary on an autumn morning.

If you do not own land **BUT** still want to support the sanctuaries initiative:

- **You can donate to the Connie Achterberg Sanctuaries Endowment Fund.** With a gift of \$200,000 as seed money, Connie established a fund that she hoped will grow with additional donations to support preservation of even more land as new wildlife sanctuaries and expanding educational opportunities. Eventually, when the fund is large enough, AOK will be able to accept properties that are not accompanied with the financial resources needed for stewardship.
- **You can create a named endowment of your own.** Just as Connie Achterberg created an endowment in her name with a specific purpose, you can establish a fund in your own name or to honor someone else, either for general sanctuaries use or for designated goals (land acquisition, nature education, pollinator habitat, grassland bird habitat, prairie preservation, to cite just a few examples).

Additional Sanctuary in the pipeline at AOK

— A Story of Conservation and Planned Giving



Dave Kendall photo

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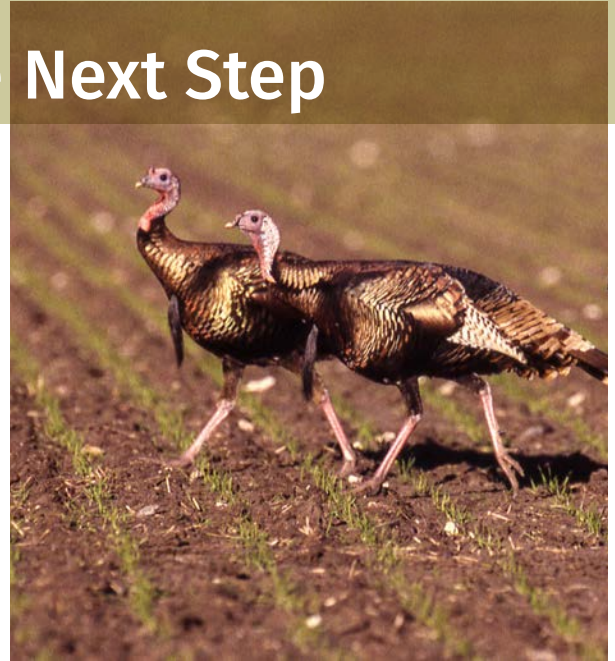
We cherish the wildlife and majestic bur oaks along Clarks Creek on land that has been in Carolyn’s family since the late 1850s. Our land includes woodlands, native prairie, meadow and never-plowed rangeland. We have constructed a streamside nature trail as a labor of love. We also cherish the native prairie meadow that has never been plowed, and the native rangeland pasture. We want to share that love of the land. By donating our land to Audubon of Kansas, we can take a huge step in assuring our property will be available in perpetuity for others to enjoy long after we are gone.

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— Gary and Carolyn Haden of Manhattan
(285 acres along Clarks Creek in Morris County)

Taking the Next Step

If you have land that you might donate or bequeath to AOK, please contact AOK at 785.537.4385 or Giving@AudubonofKansas.org. Members of the Sanctuaries Committee will visit with you, tour your land, and discuss your wishes for the future. If your priorities mesh with AOK's and you and the AOK board agree to a partnership, you will cooperatively draw up a management document that will guide AOK in perpetuity. Board members and/or AOK staff will discuss with you various options for the transfer of property and the articulation of your vision. Attorneys on the board are also available to answer technical questions. Needless to say, however, you will want to seek the counsel of your own attorney or financial advisor before choosing the option that is best for you.



Cover image: **Connie Achterberg Wildlife Sanctuary** All photos not otherwise credited are by **Ron Klataske** Graphic Design by **Mattie Warner**



Their **Land**, Their **Legacy**... in Perpetuity

Connie Achterberg Wildlife-Friendly Demonstration Farm



Connie Achterberg was proud to share natural features of her land with visitors.

Connie Achterberg always cherished the family farm she knew as a child in Lincoln County, Kansas. She had fond memories of exploring the woodlands and fishing in Bullfoot Creek. Although she traveled widely, graduated from high school in Casper, Wyoming, obtained degrees from Northwestern University and the KU Law School, her dedication to preserving and sharing the inspirational and natural values of the 240-acre property remained strong. In 2014 Connie decided that Audubon of Kansas shared her vision, and she donated the property to establish the sanctuary.

Hutton Niobrara Ranch Wildlife Sanctuary

Harold Hutton's childhood home was in a wooded grove with a spring-fed stream along the Niobrara River in north-central Nebraska. Starting as a homestead, Harold worked as a heavy equipment operator to secure funds to return and expand the family's legacy. The 5,000-acre ranch that he and his wife, Lucille, developed included Sandhills prairie, canyons and woodlands. Twenty years before his death, Harold began his search to find an agency, university or organization that would preserve it in perpetuity as the wildlife sanctuary he envisioned. They selected Audubon of Kansas and made the gift in 2002.



Elk, recently established along the Niobrara River, graze in the wet meadows and use the woodlands for security on the Hutton sanctuary.

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