

REMOVE DISINCENTIVES AND CREATE INCENTIVES FOR PRIVATE LAND WILDLIFE CONSERVATION

Tax laws, particularly the Federal Estate Tax Law, are causing wildlife habitat loss and habitat fragmentation, which are the greatest threats to wildlife in America today.

The primary reason given by private property owners, particularly those in agriculture, for selling parcels of their land is debt. One of the contributing factors to debt load, the one that breaks the proverbial camel's back in many in-

stances, is the estate tax at both the federal and state levels. In order to maintain ownership of any land at all, many families are forced to sell off portions of their holdings, sacrificing and/or fragmenting the habitat in their possession, to meet their financial obligations.

RECOMMENDATION

The Administration should seek the repeal of the Federal Estate Tax and institute tax policies to encourage wildlife habitat conservation as top conservation initiatives. Programs to expand purchase of conservation easements and development rights should be explored.

In addition, property taxes in most states penalize private landowners for conserving wildlife habitat by taxing the property at the market or commercial rate instead of a rate based on likely economic return. In Texas, voters passed a constitutional amendment in 1995 that allows land used solely for wildlife habitat conservation purposes to be valued at the same rate as agricultural land, thereby equalizing the tax burden. Other wildlife conservation incentives are also proving beneficial. Throughout America, purchase of conservation easements and development rights has significantly enhanced wildlife management. ■

