

## APPENDIX E: REFERENCES

**The Conservation Easement Handbook: Managing Land Conservation and Historic Preservation Easement Programs**, by Janet Diehl and Thomas S. Barrett, is a thorough, technical, and indispensable guide to conservation easements.

**Starting A Land Trust: A Guide To Forming A Land Conservation Organization**, by The Land Trust Alliance, provides an overview of the essential elements in the setting up and early operation of a land trust.

**Preserving Family Lands: A Landowner's Introduction to Tax Issues and Other Considerations**, by Stephen J. Small, provides an excellent overview of land conservation options available to landowners and the tax consequences associated with those options.

**The Federal Tax Law of Conservation Easements**, by Stephen J. Small, provides an in-depth discussion of the IRS regulations on qualified conservation easement donations.

**Appraising Easements: Guidelines for Valuation of Historic Preservation and Land Conservation Easements**, co-published by the Land Trust Alliance and the National Trust for Historic Preservation, outlines established procedures for appraising conservation easements and describes significant IRS and tax court rulings on valuation of easements.

Copies of these publications can be obtained from: The Land Trust Alliance, 900 17th Street NW, Suite 410, Washington, DC 20006-2596. Phone: (202) 785-1410.

**Grand Traverse Bay Region Development Guidebook**. Grand Traverse Region Chamber of Commerce. New Designs for Growth. 3<sup>rd</sup> Edition. (231) 947-7566.

**Balancing Nature and Commerce in Gateway Communities** by Jim Howe, Ed McMahon and Luther Propst (prepared for the Conservation Fund and the Sonoran Institute and published by the Island Press in 1997. 1718 Connecticut Avenue NW, Suite 300, Washington, D.C. 20009)