OREGON WILDLIFE NOVEMBER 1982



OREGON WILDLIFE

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OREGON FISH AND WILDLIFE COMMISSION

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Cover — One of Oregon's 500 nongame wildlife species, the golden-mantled ground squirrel is often confused with the chipmunk, but lacks the stripe on the side of the chipmunk's head. In this issue Staff Biologist Bill Haight looks at Oregon's expanding nongame wildlife program.

Photo by William L. Finley

IN THE "GOOD OLD DAYS"

Recently, one of Oregon's well known conservationists, Red Dunning died. Though his prime occupation was that of a musician, Red for many years filmed and presented shows about outdoor Oregon on KOIN-TV. He was well known by a great many youngsters who are now in their 30's and gave many folks their ideas concerning the wise use of our natural resources.

Some 25 years ago when KOIN-TV first came on the air, Red started inserting short conservation bits into the western movie breaks and then later the segments became longer until he had various guests with him. Reading of Red's passing, we started reminiscing about these "good old days". Two of the regular guests were Jack Marks of the Portland Zoo and yours truly representing the Game Commission.

This was before videotapes and many of the shows went on the air live. They often were a far cry from the current wildlife shows that are filmed, edited and thoroughly polished before they get anywhere near being aired.

Things such as cub lions and bobcats wandering around the studio, flying squirrels loose in the lighting grids and unhousebroken owls performing during the show were not uncommon. And perhaps most aromatic of all was a beaver which decided to empty its bladder under the hot lights of the television studio.

But gradually things changed. Videotape made it possible to re-do segments if things really became catastrophic. And then the networks got into the wildlife show business. Eventually came even more polished and edited programs showing the solutions to wildlife problems, all accomplished in a neat 30 minute package (less commercial time). Occasionally, things that were really complex took a whole hour. We can't help but think that these shows along with TV in general have helped spawn the idea that biological problems have quick, neat solutions with generally happy endings.

We can recall one network show that truly tried to put wildlife management in perspective. It pointed out man's influence both in a positive and negative fashion. This wasn't a popular show. In talking with the producer of the show, Robert Northshield, we found he had received only a couple of laudatory letters, but a number of not too pleasant comments because the show was too realistic.

Fish and wildlife management in real life does not lend itself to neat, short term, always happy answers. It is somewhat like live television in that you aren't always certain what may happen or how long it will take. Many management activities must be long term because of the nature of the species involved. Other projects, carefully planned and instituted, are upset when nature steps in and does the unexpected. And rarely is there a continuously happy ending in natural dramas. The whole thing is much akin to the live animals on live television . . . unpredictable much of the time and often producing the unexpected.

Unfortunately, many folks have come to expect neat, quick solutions to problems that may defy such edited, packaged productions. Perhaps it was the "good old days" when there was live television and such quick, neat solutions were always hoped for, but not absolutely expected. It would be nice to have Red's show again and perhaps a loose bobcat in the

studio again, to remind us of the vagaries of nature.

R.E.S.

COMMISSION MEETING

The Fish and Wildlife Commission will conduct a general business meeting at its Portland headquarters on Friday, November 12, beginning at $8 \text{ a.m.} \square$

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WHERE YOUR TAX CHECKOFF DOLLARS ARE GOING

By Bill Haight Staff Nongame Biologist

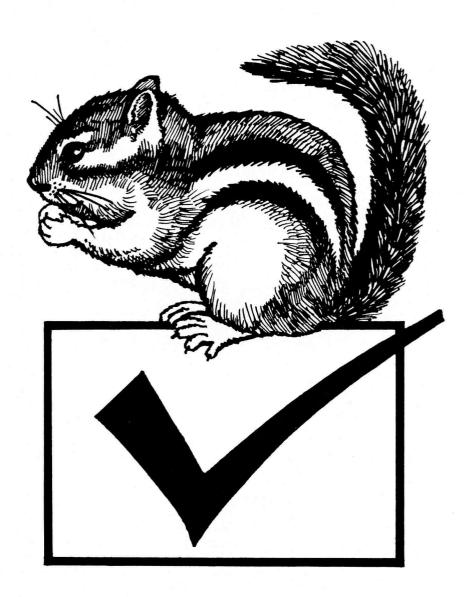
Three years ago the Oregon Legislature passed legislation which we now call the Nongame Tax Checkoff Bill. Some Oregonians were not aware of the legislation until they began filling out their 1979 Oregon tax statement and found a line at the bottom of the form giving them the opportunity to donate \$1, \$3 or \$5 for "nongame."

Many Oregonians may have wondered in 1979 just what "nongame" meant and some still do today. If you look at the definition of "nongame wildlife" in the Oregon statutes you will most likely come away with more of an idea of what nongame is not! The definition says "nongame wildlife means all wildlife species over which the State Fish and Wildlife Commission has jurisdiction, except game mammals, fur-bearing mammals, game birds, and game fish." The statute implies, for lack of a better explanation, that nongame is — everything else.

"Everything else," or nongame, as we'd prefer to call it, involves more than five hundred birds, fish, mammals, amphibians and reptiles.

Sometimes we are a little hard pressed to convince some people why nongame wildlife is important. If you can't hunt for it, or fish for it, what good is it? Frequently, the question is more pointed, such as "why do you want to protect snakes"? The easy out in answering such questions is to quote the state statutes which require the Oregon Department of Fish and Wildlife "to maintain all species of wildlife at optimum levels and prevent the serious depletion of any indigenous (native) species."

Actually we don't have to look very hard to find several very tan-OREGON WILDLIFE



gible benefits of nongame wildlife. Many species, because of their unique habits, or habitat requirements, or because of their close relationship with particular plants or other animals, or even because of their abundance, make them desirable subjects for scientific study. The educator, whether teaching kindergarten or a college course, uses nongame animals and birds to help show eager students

the natural wonders of the world. And then, there is the part-time naturalist who takes to the field for recreation, binoculars or camera in hand, to simply enjoy watching and recording Oregon's wealth of nongame wildlife.

Perhaps the largest group of nongame "users" is a diverse collection of casual observers. These are the folks who are in the out-ofdoors for some other purpose, may-

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be hunting, fishing, backpacking, picking mushrooms, cutting firewood... the list is endless. Many of these outdoors-minded people enjoy the aesthetic value of seeing a pine squirrel chattering on a tree branch, or a dipper "fishing" for water insects along a mountain stream.

Even the less energetic observer who does his or her wildlife viewing on the television from an easy chair appreciates the natural wonders that unfold in various productions. The fact is, most Oregonians enjoy some degree of nongame viewing. An Oregon State University study entitled "Survey of Oregon Wildlife Preferences and Activities," by Faulkenberg and Cowan, revealed that more than 90 percent of the people enjoy wildlife viewing. And it's no wonder the interest is so great! Nongame wildlife is so evident around us.

Let's get back to the tax checkoff program. Those tax payers who filed their 1979 tax statements donated \$347,000 for nongame wildlife management and we were very pleased to get such a good response the first year. The donations for the 1980 tax year were even better with nearly \$360,000 given to the program. The 1981 checkoff donations, however, fell to \$272,000, a 25 percent reduction from the 1980 figure. A comparison of Oregon tax checkoff donations is given in the accompanying table.

We attribute much of the decline in giving to the recession. Folks may be just hanging on to what the Revenue Department gives them back. Another possible reason for the reduction was competition from another tax checkoff program that appeared on the 1981 tax form. The new program asked for donations for Continuing Arts. It is difficult to say what influence, if any the Arts program had on the nongame donations, but some people reportedly split their donation between the two. Others may not have donated because they did not know just how the nongame checkoff money was being used.

The fiscal process for state agencies requires that income be budgeted, and the budget be approved



Surveys show 90 percent of all Oregonians enjoy viewing wildlife.

by the Legislature before it can be spent. Checkoff returns from 1979 and 1980 were incorporated in the 1981-82 biennial budget which was approved by the 1981 Legislature. Consequently, none of the funds could be spent prior to July 1, 1981, the beginning of the '81-'83 biennium. With the anticipation of that date, many projects were ready to begin.

One major problem that confronted the Department in beginning the projects, however, was shortage of personnel and, in some instances, the expertise to handle this big new work load. The solution to that dilemma was to get experts outside the agency involved in nongame wildlife projects. Since that first day of July in 1981 more than forty contracts have been signed with other agencies, colleges and universities, and private naturalists to conduct studies on a wide variety of animals. The studies have looked at nongame life cycles, food habits, nesting or reproduction success, population numbers and habitats. The accompanying table lists some of the studies that were contracted.

Several of the checkoff-funded projects involved Oregon's threatened or endangered species. Four studies, for instance, centered on the bald eagle. The Oregon State University Cooperative Research Unit looked into the nesting success and food habits of the large raptor. Much of its work centered in Klamath County where the largest wintering populations of bald eagles in the state are found. That population, incidentally is estimated at more than 500 birds. Nesting success of bald eagles along the lower Columbia River was studied by the Audubon Society. And an independent wildlife biologist, Bruce Haak, studied bald eagle food habits in eastern Oregon.

Several contracts were issued to private naturalists who assisted

A Comparison of Nongame Tax Checkoff Returns for the Tax Years 1979-81

Tax Year	Amount Donated	No. of Taxpayers Receiving a Refund	No. of Taxpayers Who Donated	Percentage of Taxpayers Giving	Average Amount of Donation
1979	\$347,000	824,764	94,848	11.5	\$3.42
1980	\$359,981	876,488	97,803	11.1	\$3.68
1981	\$272,152	813,286	65,916	8.1	\$4.13
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Nongame Projects Funded by Checkoff Dollars

Species	Project Objective	Location
Raptor Bald Eagle	Nanting average and food	Ct at a wild a
Golden Eagle	Nesting success and food habits Nesting distribution and	Statewide Statewide
Golden Eagle	success	State Wide
Several species of raptors	Census	Central and northeastern Oregon
Raptor rehabilitation	Survival of rehabilitated birds	Central Oregon
Prairie Falcon	Most locations and reproduction	Klamath, Deschutes and Lake Counties
Peregrine Falcon	Reproduction	Crater Lake and Cascade Head
Osprey & Comorants Longeared Owl	Reproduction and diet Habitat — diet pop. density	Crane Prairie Res. Northeastern Oregon
Spotted Owl Burrowing Owl	Juvenile dispersal Transplanting juveniles	Lane County Jackson County
Shore Birds		
Great Blue Heron Water birds	Rookery inventories	Statewide
Snowy Plover	Food habits Census and reproduction	Abert Lake Klamath County
	census una reproduction	mamatin country
Song Birds Western Bluebird Black-throated Sage	Nesting success	Benton County
Sparrow	Nesting success	Alvord Desert
Piliated Woodpecker Birds	Habitat	Western Oregon
Birds	Breeding populations Inventory	Wallowa County Hart Mountain
Birds & Mammals	Habitat preference	Deschutes Co.
Birds	Impact of hardwood	Southwest Oregon
Birds	removal on behavior Detailed checklist	Cascade Mountains
	Detailed effectifist	Cascade Mountains
Mammals Bats	Inventory and roosting sites	Western Oregon
Mammals	Computerized listing	Statewide
Mammals Pygmy Rabbit	Listing of bibliography Distribution and habitat	Statewide
Amphibians and Rep	otiles	
Mountain King	Distribution	Deschutes, Curry & Jackson Counties
Snake Sharp-tailed Snake Ring-necked Snake	and inventory	& Jackson Counties
Striped Whip Snake	•	
Sagebrush Lizard Slender Salamander	Inventory	Curry County
Reptiles & Amphibians	Inventory	Wenaha Management Area and Baker County
Larch Mountain Salamander	Inventory and habitat	Columbia Gorge
Salamander and Frogs	Inventory	Deschutes River
Habitat Studies & Er	hancement	
Urban Wildlife	Habitat inventory	Portland Metropolitan Area
Riparian Habitat Riparian Habitat	Enhancement Changes in Willamette Greenway vegetation	Crooked River Willamette River

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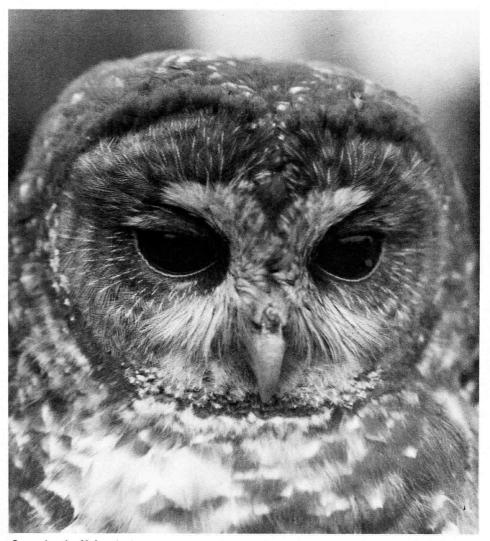
the Department in finding great blue heron rookeries along streams and rivers. Once the nesting areas were located an attempt was made to determine the number of active nests.

Bat studies were conducted in both northwestern and southwestern Oregon. Mark Perkins, a Portland area biologist, has been studying bats for a number of years. Using a nongame checkoff grant, Mark is attempting to find out what species of bats occupy northwestern Oregon and where they are found. He has discovered many interesting things about these night-flying insect eaters and will help us get better information on what is necessary to maintain the various species.

Water birds and their food requirements are the subject of a study being conducted at Abert Lake by the Oregon State University Fish and Wildlife Department. Abert Lake, Oregon's largest saline lake, teems with brine shrimp, a small crustacean. These shrimp provide food for tens of thousands of waterfowl and shorebirds. Among the shorebirds are Wilson's phalaropes, American avocets, eared grebes and various gulls. A major objective of the study is to determine what the impacts would be on bird life if an intensive commercial fishery were developed on the brine shrimp which are considered a good food source for future aquaculture ventures on Oregon's coast.

Several studies have been directed at the numbers and distribution of various amphibians and reptiles. These studies not only give us information about the populations, but tell us what is necessary to maintain the various species. The pointed question, "why do you want to protect snakes?", often arises when discussing these studies with the public, and we have to remind these people that snakes and lizards help with the balance of nature in controlling insects and rodents. They are also indicator species to some extent. When mankind changes the environment, making it difficult for these animals to survive, we can only wonder what the effects are

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One checkoff-funded project is studying dispersal of young spotted owls in Lane County. Relatively little is known about many of the state's nongame species.

on other creatures, including man! Perhaps one of the most challenging projects funded by nongame checkoff monies is the peregrine falcon recovery project. Peregrine falcons, once well established in Oregon, have been drastically reduced in numbers because of DDT contamination which caused thin egg shells. So reduced are the numbers that only one known nesting pair of the birds exists in Oregon. This pair is at Crater Lake National Park.

This past spring, peregrine chicks were successfully substituted for thin-shelled eggs in the Crater Lake nest. The chicks were supplied through the breeding program of the Predatory Bird Research Group at Santa Cruz, California. The adult peregrines ac-

cepted the young falcons and raised them to fledglings.

Another "hacking" attempt was made at Cascade Head on the Oregon Coast. This time a large hacking box was suspended from a cliff and three peregrine chicks in the box were fed by means of a tube that extended from the top of the cliff to the box. Unfortunately, one of the chicks made a meal for a great horned owl, and another met an undetermined end, but the third survived well and was last seen soaring high above the cliffs.

Fishermen at Central and Southwestern Oregon lakes have been complaining about increasing numbers of a large black bird called the double-crested cormorant, and its insatiable appetite for fish. Jim Anderson, a school teacher and naturalist, undertook a study at Crane Prairie Reservoir in central Oregon to learn about the reproduction, diet and distribution of the cormorants and ospreys which summer in that area. This study is nearing completion and results will be available soon.

The Corvallis chapter of the Audubon Society put up dozens of bluebird nest boxes and monitored the nesting success. Their special interest in the western bluebird stems from the fact that the introduced starling competes with this native bird for nesting sites and bluebird populations are consequently declining.

Otis Swisher, a renowned birder from the Medford area, successfully fledged several burrowing owl chicks in artificial burrows on the Ken Denman Wildlife Area near White City.

The list of checkoff projects goes on and on. The Department found itself fortunate to have such a wealth of wildlife experts scattered around the state. Many of the studies are ongoing and new ones are beginning that will help answer some of the many unknowns about Oregon's vast nongame resources.

Tax checkoff dollars contributed by the public were also spent to improve habitat for nongame wildlife. The young biology student learns early that food, water, shelter and a place to reproduce are vital for all wildlife, and our habitat improvement efforts follow that basic philosophy. Hundreds of nesting boxes for various song birds were built and given to people requesting them. In other instances, lumber was purchased and supplied to groups such as scout troops and Audubon chapters which constructed and installed bird nesting boxes. Nesting and roosting structures were also developed for hawks, owls and

Several water "guzzlers" have been installed and more are planned. Thousands of fruit or seed-producing shrubs and trees have been planted or distributed to the public for planting. It is apparent that we have simply scratched the surface of what can be done to



Almost no one can resist the lure of wildlife. Yet, traditionally the bills for wildlife management have been paid by hunters and fishermen. The nongame tax checkoff has helped change that.

Photo by Paul Petersen

maintain and enhance habitat, and a good portion of checkoff funds will be spent for this in the future.

Sick, injured and orphaned animals and birds require attention, facilities and knowledge of how to care for their needs. A number of animal rehabilitation centers are scattered around the state and they help the Department fill this need. The centers are operated and financed by private individuals or environmental organizations which have acquired proper permits. The Department assists some of these centers through the checkoff fund by providing building materials, medicine and other supplies.

The Department will soon begin

Checkoff funds also give the Department of Fish and Wildlife an opportunity to purchase or lease property which has outstanding nongame habitat. Recently, the Oregon Fish and Wildlife Commission approved the use of these funds to buy a 200 acre parcel of land in the backwaters of Gold Ray Dam on the Rogue River in Jackson County.

Checkoff monies will also be used to help the Division of State Parks and the Wildlife Heritage Foundation purchase about thirteen miles of riparian (streamside) habitat along the lower Deschutes River.

developing a Nongame Management Plan. This operational plan will outline the knowns and unknowns of Oregon's 500 nongame species and give needed direction to department management programs. Nongame tax checkoff funds will be used in the future to help answer those unknowns and supply habitat needs as indicated by the plan. Continued generous giving by Oregon taxpayers will get this work done.

The spending of tax checkoff dollars is guided by a group of ten private citizens comprising the Nongame Wildlife Advisory Committee. These committee members are from a variety of backgrounds and from all over the state, and have been appointed by Jack Donaldson, director of the Department. They help formulate policy and direction for the checkoff program. The Committee members are Charlotte Corkran, Portland; Marilyn Cripe, La-Grande; Kirk Horn, Portland; Donna Hurlburt, Burns; Harry Nehls, Portland; Bill Neitro, Portland; Sara Polenick, Medford; Dave Siddon, Grants Pass; Dr. Robert Storm, Corvallis; and Caryn Talbot Troop, Bend.

The tax checkoff fund is not an idea unique to Oregon. On the contrary, we got the idea from the state of Colorado, and most recent count shows that 16 other states have adopted tax checkoff programs since Oregon's bill was enacted in 1979. It's no wonder so many states are following suit. Wildlife management programs nationwide are for the most part financed by license dollars. Consequently, the emphasis for spending that money is understandably on game species. Nongame wildlife has largely been ignored or

given little attention.

Now, through the Nongame Tax Checkoff Program, Oregon's nongame wildlife can benefit from a program all its own. It's a program in which all outdoor enthusiasts can become involved whether they hunt, fish, or just watch. It's a growing program and the Department of Fish and Wildlife salutes Oregonians for their generous support.



A GIFT FOR THE FUTURE

By Dick Scherzinger Supervisor, Lands Section

Oregon is a land of great natural wealth whose people are conservation minded and recreationally oriented. The state is diversified and provides climatic conditions running from almost tropical rain forest along the coastal area to desert conditions in the southeastern part of the state. It rises from sea level to snow-capped mountain peaks as high as the 11,235 foot summit of Mt. Hood.

The people of Oregon have always been leaders in the conservation of natural resources. Virtually

the entire shoreline along the Pacific Ocean has been set aside as public domain for the use and enjoyment of everyone. The parks system, one of the best in the U.S., provides a tremendous amount of outdoor recreation for visitors and residents alike. Much has been done in the past by federal, state and local agencies, as well as by other concerned individuals and groups, to identify and set aside lands and waters which are important for public recreation and resource conservation.

To keep pace with the demand for recreation and to preserve critical wildlife areas in Oregon, private landowners, through public spirited generosity, have often become involved. Many of the lands now in public ownership or dedicated for use by future generations have been given or otherwise provided by private landowners.

In this article we hope to give some general information on the methods available for donating land or donating a conservation interest in land. We also identify

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some financial advantages that can be realized by the landowner in doing so.

CHOICES IN GIVING

If you are considering a gift of land to a public agency or a not-for-profit organization, you should learn as much as possible about the aims and purposes of the organization and about its ability to carry out your special desires for the preservation of your property in the future.

In certain situations, a gift of land to the Oregon Department of Fish and Wildlife may be the wisest choice among the available alternatives. The state may accept land for a number of purposes in addition to dedication as state parks or forests. Property may be received for permanent retention for wetlands, nongame wildlife habitat, critical big game winter range, fishing access, boat ramps, waterfowl areas and other recreational uses. Other property can also be donated that can be sold and the cash used for the purchase of critical wildlife lands.

There is considerable flexibility on the part of a public agency in accommodating the wishes of the donor. This can range from acceptance of an outright gift of land to a limited interest such as an easement. Covenants and conditions designed to limit or restrict use may also be accepted. However, these restrictions should be compatible with the public entity's policies, procedures and needs relating to use, development, management and maintenance.

The following contains examples of various methods of conveying these interests. It should be pointed out that these examples are only for purposes of illustration. Many other alternatives, singularly or in combination, may be chosen as the most advantageous.

DONATIONS

Outright Donation

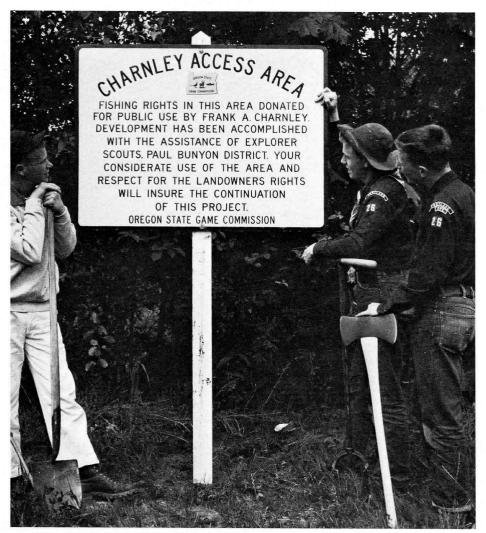
A donation of land is usually the simplest way to arrange outright transfer of title because no financing or negotiations about price are necessary. The landowner need only obtain approval from the agen-

cy or organization to which the land will be given, then deed it to that recipient.

Donations, by definition, imply the landowner is willing to protect his land at the cost of giving it away with no direct financial compensation. However, there may be tax benefits which help offset some of the loss. The financial benefits of donating land are several. The donor need no longer pay real estate taxes, income taxes are reduced, and the estate is reduced in size so that estate taxes will diminish accordingly. In addition, in cases where the recipient is a governmental agency or a publicly supported private charity, the donor can also claim an income tax deduction of the market value of the land as determined by a qualified appraiser. In some cases, the landowner may want to donate the land in installments to maximize the benefit of the deduction.

Landholding agencies review proposed land donations carefully, for they are becoming increasingly aware of the financial and management responsibilities that come with the ownership of land. They must look upon gifts of land in light of their ability to care for and use the land properly, and some encourage the establishment of endowment funds when a donation of land is made to provide help to meet the management costs.

Under some circumstances a landowner may wish to donate land but not give up use of it immediately. In this case, two options exist: donation by devise or donation with reserved life estate.



Individual landowners, through donation of property or other agreement, have provided many of the areas recreationists enjoy today.

Donation by Devise

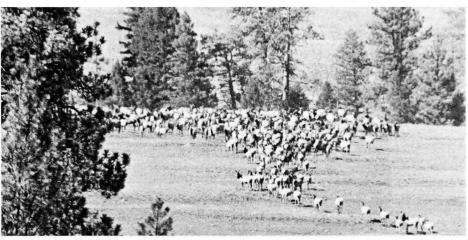
A gift of land by devise may be made at the time of death simply by so stating in a will. Discussing the gift with the proposed recipient before writing the will can help determine whether the choice of recipient is realistic.

The advantage of donation by devise is that the landowner retains full use and control of the land until death. Financially, landowners can reduce estate taxes by removing land from the estate; but, obviously, they do not benefit from the income tax savings possible from charitable gifts made during their lifetime. Nor are they free of the responsibility for paying real estate and income taxes during their lifetime. If land is devised, that land will be removed from the gross estate of the testator. However, the devise could qualify as a charitable transfer. This would entitle the estate to a deduction equal to the value of the property.

The risk involved with making a gift by devise is that the named recipient or recipients might not wish to accept the gift at the time the will is probated. Objectives and financial circumstances can change over time. If the landowner definitely wishes the land to be owned by a conservation agency, the will should be drafted carefully with this risk in mind. A way to avoid this risk entirely is by donating the land but reserving a life estate.

Donation With a Reserved Life Estate

Landowners who wish to have their property preserved or used as a financial resource for the acquisition of other natural or recreational land may donate their property and still retain use of all or part of the donated land during their lifetime and/or the lifetime of other members of their immediate family. This is called a life estate. By doing this, they know the gift has been accepted by a recipient suitable to them, yet they can continue to use the land. This type of donation is accomplished by giving the recipient a deed which includes a provision allowing lifetime use of the land by the land-



In past years, the Department has been fortunate to acquire a number of important wildlife areas, such as the Bridge Creek elk winter range shown here. But with tight budgets and rising land costs agency acquisition of lands is becoming more diffi-

owner or others.

The donor usually must pay real estate taxes on that portion of the land retained for his or his family's use. A transfer of property with a reservation of a life estate can result in the value of that property being included in the gross estate for federal estate tax purposes. In terms of possible income tax benefits, the value of the gift could qualify as a charitable deduction. From the point of view of the recipient of the gift, donation by devise or with reserved life estate may be preferable if the agency would like to own the property without the responsibilities of immediate ownership.

For tax purposes, the value of a life estate donation will depend on the fair market value of the land at the time of conveyance minus a variable which will depend primarily on the age of the life tenant.

BARGAIN SALES

The landowner who wants to have land protected and wishes to make a donation for such a purpose, but who cannot afford a complete donation, may wish to consider a "bargain sale." A bargain sale is a sale of property to a qualifying organization or governmental body at a price that is less than its fair market value. This results in a part-sale and a part-charitable contribution. In other words, a bargain sale provides the landowners with some actual cash, as well as some possible tax advantages.

EASEMENTS FOR CONSERVATION RECREATION

Easements are well suited to preserving the scenic or natural character of land while retaining ownership.

An easement is a legal agreement between the owner of land and a qualifying agency or organization. The easement agreement may limit certain uses of the land such as cutting trees, building structures, and excavating; or it may permit certain uses such as wildlife management, fishing and hiking. The owner of the land may use, enjoy, sell, lease or otherwise convey the land, subject of course, to the express terms of the easement.

An easement may be granted in perpetuity (for an unlimited time) or for a term of years. A grant in perpetuity will more fully guarantee permanent preservation of the land and will provide maximum tax benefits to the owner. Moreover, an enforceable easement in perpetuity will effectively bind all subsequent purchasers or heirs.

The creation of an easement does not function automatically to open the owner's land to the general public. However, if you wish to share your land with others, public access for limited recreational purposes can be expressly provided in the grant.

The value of the easement for tax purposes is determined as the difference between the appraised fair market value of the property before and after the granting of the easement.

TESTAMENTARY GIFTS

A gift of land by bequest is a living memorial. Landowners may include in their will one or more of the alternatives discussed in the preceding sections such as conveyance of title, with or without conditions; bequest of a lesser interest such as an easement; or reservation of a life estate for one or more survivors.

Inheritance tax advantages to heirs may be considerable in connection with a bequest of land to the State or other organization dedicated to land preservation. A bequest of an easement may reduce inheritance taxes to a level which makes it feasible for the heirs to hold onto the property where they might otherwise be forced to sell the land in order to pay these levies.

GIFTS OF OTHER PROPERTY

One does not have to be a landowner to help preserve lands for open space or recreational use. In fact, many donations for the purchase, development or preservation of land and water are made in other ways. An individual may, for example, make donations of cash, stocks, bonds, developed real estate, or other property. Even partial interests such as lease holdings, may be transferred.

To accommodate specific requirements, donations of this nature may be accompanied by general or specific instructions regarding their use. These instructions could include the type and location of property or facilities one wishes to have purchased, and the purposes for which that property is to be used.

REVERTER CLAUSES

The person who donates land or other property for preservation and/or recreation may include restrictions in the deed of transfer to ensure that the property will be used and managed according to his or her wishes. The most commonly used restriction is the reverter clause.

Reverter clauses written into the deed, will or other instrument of transfer specify that title to the property will revert back to the former owners, or to another party, if it ceases to be used for purposes defined by the donor. The clause could stipulate, for example, that should the land ever cease to be used as a wildlife area, its ownership will pass to another qualified charity or not-for-profit organization. Normally, such a stipulation will have no effect on the value of the property. The owner and the intended recipient should have the advice of qualified legal counsel to ensure that an appropriate reverter clause is used and to determine what effect, if any, it will have on the value.

TAX SAVINGS CONSIDERATIONS

Federal Income Tax

For more than 60 years, our nation's tax laws have encouraged individuals and corporations to donate private resources for public use. Donations of cash or other property made to a qualified organization within the taxable year are deductible as charitable contributions for income tax purposes. The rules governing such donations are generally found in Section 170 of the Internal Revenue Code of 1954, as amended.



Land donated in the public interest can become a living memorial, as in this instance on the Wilson River.

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To qualify for a deduction, a gift must be made to an appropriate recipient. Organizations qualified to act as recipients are public agencies and charitable not-forprofit groups, institutions, and foundations. Almost all potential recipients of gifts described in this article qualify as general tax-exempt organizations. Any doubt regarding the qualifications of a potential recipient may be resolved by requesting of the organization or the Internal Revenue Service a certificate defining the organization's status. Also, before selecting a recipient, satisfy yourself that its interests are compatible with your own and that it has the ability to carry out your wishes.

State Income Tax

The state recognizes charitable donations as itemized deductions in the same fashion as on federal income tax returns.

Gift Tax

In general, a charitable contribution that qualifies for a federal income tax deduction will not be a taxable gift.

Death Tax

Gifts of cash or property to a qualified organization may reduce estate or inheritance taxes. The value of a gift made to a qualified

organization will be effective upon death and will be included in the valuation of the donor's gross estate, but will be deducted when computing the amount of the estate upon which taxes are assessed.

Property Tax

In the tax assessment of real estate encumbered by a public easement, any depreciation caused by such an easement can be deducted in the valuation of the

property.

The stewardship of our land and other natural resources should be a fundamental concern to us all. Our resources are limited, and many are irreplaceable. Efforts must be made today to provide for their future protection. The outright purchase of land by a governmental agency is a means of keeping land undeveloped and available for conservation and public recreation. But acquisition by government purchase alone is not the answer.

We have listed methods by which every Oregonian can contribute to land conservation and the continued availability of recreational resources. The potential tax and other legal benefits of donations that have been discussed are important considerations, but the primary objective of this article is to promote preservation of our land and the conservation of our resources.

Listed below are addresses of statewide and regional groups and agencies that may assist you. Local agencies, such as conservation, forest preserve, and park districts, may also be of assistance.□

Oregon Department of Fish and Wildlife 506 SW Mill Street Portland, Oregon 97201

Oregon Wildlife Heritage Foundation P.O. Box 8301 Portland, Oregon 97207

Oregon Parks and Recreation Division Department of Transportation 525 Trade Street SE Salem, Oregon 97310

Oregon Parks Foundation 5319 SW Westgate Drive Portland, Oregon 97221

The Nature Conservancy 1234 NW 25th Ave. Portland, Oregon 97405

SALMON HATCHERY EGG NEEDS NOT FILLED

Operating a salmon hatchery can be a test of patience and nerve. A year or more may be spent carefully nursing a group of salmon from egg to release size.

Once the fish are out of the hatchery, the waiting begins. For coho salmon released in the spring of 1981, the wait ends with return-

ing adults this fall.

So far this year, most Oregon Department of Fish and Wildlife coho hatchery managers are still holding their breaths. A good return will insure enough eggs to allow full production for the next year. A low return could mean scrambling for eggs from other hatcheries or operation below capacity.

By mid-October, only Bonneville

Hatchery on the Columbia River and Sandy Hatchery near Estacada had met their 1982 egg requirements.

Other Department coho hatcheries on the Columbia were not showing any significant returns yet. Fish culture biologists said low water was probably the main reason for the slow appearance, but they were starting to get a little nervous that returns may be down.

On the coast, some hatcheries were doing okay while others were still waiting for fish. At Salmon River, North Nehalem and Rock Creek hatcheries the returns were at or slightly above average. But these are small facilities that, combined, raise fewer fish than one of the Department's larger operations.

The Siletz Hatchery also seemed to be on target, but the large hatcheries at Fall Creek on the Alsea River and on the Trask were only getting a few fish by mid-month. Cedar Creek Hatchery on the Nestucca was in similar shape.

Low water was again considered the reason for the no shows so far. Some hatcheries did not have enough flow in their streams to serve as attraction water to the

fish traps.

Some coastal coho stocks also return to fresh water later than other groups of salmon. But in a year of predicted low returns, waiting for good numbers of fish to show up can still test the nerve of any hatchery operator.□

NOVEMBER 1982

PR AND DJ

The Interior Department has announced that \$82 million in Federal Aid funds have been apportioned to the 50 states and possessions for fish and wildlife restoration and hunter education programs. The funds, which became available October 1, are dispersed under programs authorized by the Dingell-Johnson (DJ) and Pittman-Robertson (PR) acts.

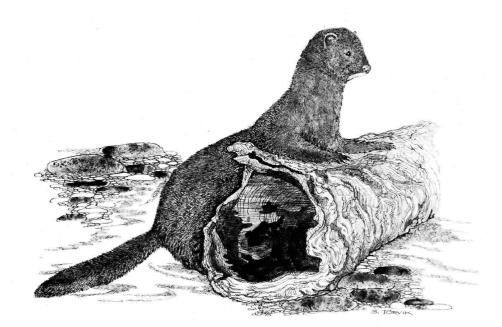
The funds come from excise tax collections in fiscal year 1982 on equipment bought by hunters and anglers. Under the PR program, an 11 percent tax is collected on sporting arms and ammunition, and on certain archery equipment, and a ten percent tax on pistols and revolvers. Under provisions of the DJ act a ten percent tax is collected on fishing rods, reels, creels, and artificial baits, lures and flies. Monies are returned to the states according to formulae specified in the PR and DJ bills.

Oregon's apportionment from PR funds totals \$1,652,900, of which \$1,456,300 is for wildlife restoration programs and \$196,600 for hunter education. Under the DJ program, Oregon is apportioned \$396,600 for fish restoration programs.

HUNTING ALIVE AND WELL

Every five years, the government does a major national survey of fishing, hunting and wildlifeassociated recreation. The initial findings from the latest survey have been released and figures show that hunting is alive and well in the U.S. The results show more than 17.4 million Americans over age 16 are hunters. Some 92 percent are male. The average days spent hunting comes to a surprising 19 for all hunting and, to enjoy those days, hunters spend money as well. To be more precise, they spend more than \$5½ billion a year on equipment, licenses, tags, food, lodging and transportation. Taxes on certain equipment plus license fees provide, on the average, for 77 percent of the annual income of the state wildlife agencies.

Kansas Wildlife



THE MINK

Mention "mink," and most people automatically think "coat." The mink cape or coat is the primary contact that humans have with this member of the family Mustelidae.

The advent of mink ranching decades ago has even clouded the fact that mink do exist in the wild. This cousin of the weasel and skunk is known scientifically as *Mustela vison*, and is found throughout Oregon.

The most common place to see mink is along the shores of freshwater streams, lakes and coastal marshes. Although mink do most of their hunting for frogs, fish, birds and small mammals at night, they also get out in the daytime. Then they may be seen along streambanks or even going for a swim in search of a fish dinner.

Mink vary in size. An adult male may be more than ten percent larger and half-again heavier than a female. A large male can grow to 28 inches

in length from head to tail and weigh more than three pounds.

The fur on both sexes is the same . . . beautiful. An outer coat of guard hairs serves as waterproofing while an undercoat of thick, soft fur provides insulation. The fur is light to dark reddish-brown during the summer and dark brown to black in the winter. Unlike the ermine, mink do not turn white in winter. They do have some white markings on the chin, chest and belly. The location and amount of white spots varies among individual animals.

Mink live in dens near water. Common denning sites include rock crevices and tree root balls at the edge of the water. They also use dens, lodges

and burrows abandoned by other mammals.

Mink are not very sociable. The males and females usually den separately. They get together only at breeding time. A male may breed with several females. The female may accept more than one male approach. If she is not in the mood, however, fights may erupt.

Young mink, called "kits," are born blind and naked in April or May. Four kits make an average litter, but some broods may number up to ten. Within 25 days of birth the young have short reddish-brown fur and their

eyes are open. They begin hunting after about five weeks.

THIS AND THAT

Compiled by Ken Durbin

LEAD POISONING DIAGNOSED

Lead poisoning from ingestion of spent lead shotgun pellets has been diagnosed as the cause of mortality for most birds in a die-off at Carty Reservoir near Boardman last February.

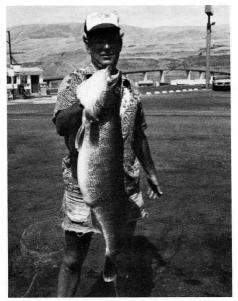
Carty Reservoir is used as a water-cooling facility for the nearby Portland General Electric's coal-fired power plant, and its artificially-warmed water attracts large numbers of waterfowl during winter months. This past winter more than 400,000 ducks and geese used the site.

After reports were received of dead and dying waterfowl on the reservoir in February, personnel from the U.S. Fish and Wildlife Service and Oregon Department of Fish and Wildlife searched the 1,450-acre reservoir and nearby wetlands and found 771 dead or sick waterfowl, most of which were mallards.

A sample was analyzed at the National Wildlife Health Laboratory in Madison, Wisconsin, and most were found to have died from lead poisoning. The reservoir is not open to public hunting and experiences only limited private hunting, so it is believed most of the ingested lead shot is coming from other areas.

A HOT TIP

A greenhouse operator in Grants Pass is reported to have cut more than two-thirds from his \$1,000-amonth heating bill last winter by turning off his conventional heating system and installing 450 New Zealand rabbits. Their body temperature is 101.5 degrees F. and supposedly they generated 180,000 BTUs an hour, saving the man \$25 a day even after he paid out \$15 a day for food and cleanup. This tip for the coming cold weather courtesy of Wildlife Review, published in British Columbia, Canada.



Paul Adams

WALLEYE RECORD TOPPED AGAIN

For the second time this year the state walleye record has been broken. Paul Adams of Portland caught a fish which weighed an even 13 pounds on August 5. The fish measured 33½-inches in length, and Adams caught it from the Columbia River on an artificial lure. The big fish was weighed and witnessed at Dinty's Market at Biggs Junction. The previous record, set in July and later tied by another of the same weight, was 12 pounds, 12 ounces.

Biologists believe this latest record is one of a series of increasingly larger fish that will be taken from the Columbia in the next few years. Larger fish have been caught in treaty Indian gillnets, and there have also been reports of larger fish taken by sports fishermen but not officially weighed or submitted for record.

OF FISH AND MEN

"Here is no sentiment, no contest, no grandeur, no economics. From the sanctity of this occupation, a man may emerge refreshed and in control of his own soul. He is not idle. He is fishing, alone with himself in dignity and peace. It seems a very precious thing to me."

John Steinbeck

SHEEP HARVEST

Twenty-nine of Oregon's 34 bighorn sheep hunters in 1982 were successful in fulfilling the hunt of a lifetime by bagging a ram.

Two hunts were held on Steens Mountain with five tags available in each. Three hunters were successful in the first hunt and four in the second, including one who took a ram which will probably be a new California bighorn record for Oregon. It scored 173%, green measurement. Final measurement cannot be taken until 30 days after harvest.

Hart Mountain also had two hunts with six tags in each. All twelve hunters took a ram. In a single hunt in the Owyhee area, four tag-holders each took a ram. A hunt in the Juniper-Warner area with two tags available yielded one ram.

Two hunts were held in the Hurricane Divide area, Oregon's only area open for the Rocky Mountain bighorn subspecies, with three tags available in each. All three hunters were successful in the first hunt, and two in the second.

In Oregon, hunters who are fortunate enough to draw a sheep tag are ineligible to apply again.

A PERSONAL EMERGENCY KIT

Ever get caught afield, far from the car, with a hotspot on your foot rapidly progressing toward a blister, with a headache or knee pain, with the need to answer the call of nature but no paper on hand?

One solution to that problem is a personal emergency kit, put together for the hunting season. Mine consists of a ziplock type plastic bag which contains a few aspirin in foil, moleskin to apply to "hotspots" on the feet, a few bandaids, toilet paper or purse-sized facial tissue, a copy of the bird or big game regulations, waterproof matches and a small aerosol tube of eyeglass anti-fog spray for those warm days.

This kit goes in the game pouch of my bird vest and is never removed except when needed during the season. Another just like it goes in the small daypack worn while deer hunting.



Oregon's

WILDLIFE WINDOW

Ah, the lion . . . king of beasts. Who says? Lions are not the largest, fastest or even smartest animals, so what makes them king? Nothing, except someone classed them so.

Classifying wildlife may be done in a variety of ways. Scientists who deal with classifications are called taxonomists. They use an elaborate system that is universal in application. The system begins with the broadest of differences and separates down to the smallest genetic detail. The first separation is between the plant and animal kingdom. This seems easy enough except for some of the very small single-celled forms that have characteristics of both kingdoms.

Phylum is the next division. There are a number of separations here. Humans and most of the larger wildlife all fit into one phylum whose members have a backbone. Other phyla include such groups as protozoans or one-celled animals, roundworms and mollusks or creatures with shells like clams and snails. Class is the next level of division. Among animals with a backbone are five familiar classes of wildlife; mammals. birds, fish, reptiles, and amphibians. Orders come next. With each successively more specialized category one must look closer to determine the differences. In mammal orders we begin to separate rodents from rabbits, for ex-

Both cats and dogs are meat eaters or members of the order Carni-

vora. Each is in a different family, however. Family differences are not always so obvious. The house mouse and meadow mouse are in different families even though they look very much the same. To the taxonomist they are very different. Genus comes next. House cats are in one genus along with cougars and jaguars. Bobcats and lynx are in another genus. Tail length is the easily-recognized difference.

Individual species are usually the last category of separation although taxonomists sometimes further separate into sub-species and races. They also change classification at times and some do not agree with others. Thus it is not uncommon to find different names used in various references for the same animal

Taxonomic relationships used in the scientific world are based on a genetic relationship. There are other ways to group or separate, too. Wildlife managers, for example, class a whole diverse group of birds generally as upland game birds for management purposes. Regardless of the method, classification systems of any type are very useful in communicating about wildlife of all kinds.

THIS MONTH'S WINDOW

CLASSIFIED

Select photos, drawings or other representations of any wildlife you wish.

Develop your own classification system for the animals you've chosen.

Compare your method with that of others in the class. Can you still communicate similarities and differences?

Choose an animal and follow its scientific classification from kingdom to species.

WAGNER NEW CHIEF OF FISHERIES

Dr. Harry Wagner, current assistant chief of fisheries, will succeed Bob Thompson as head of the fishery division on January 1 when Thompson retires. Fish and Wildlife Director Jack Donaldson announced the executive appointment on October 15 to allow an orderly transition during the remainder of the year.

Wagner has Doctorate and Masters degrees in fisheries from Oregon State University and did his undergraduate work at Humboldt State College in Arcata, California. His graduate research work at OSU dealt with the downstream passage of salmonids and the role of light and temperature in the parr-smolt transformation of steelhead.

After spending summers working in Alaska during the period 1953-55, Wagner served as a research assistant at the Oregon Cooperative Research Unit. In 1959, he was project assistant on a marine sportfish survey for the California Fish and Game Department, returning after that to work for the Oregon State Game Commission as a research biologist. In 1973 Wagner became chief of the Research Division of the



Dr. Harry Wagner

Game Commission and held that position with the Wildlife Commission and later the Department of Fish and Wildlife until appointed assistant chief of the Fish Division in 1979.

Wagner is married, has three children and is a veteran of Navy Service. In his new position he will direct the operations of the Fish Division of the Department with an annual budget of some \$38 million and 492 employees operating 32 fish hatcheries and a wide variety of other projects throughout Oregon.

Current chief of the division, Bob Thompson has been at the helm since the merger of the Fish and Wildlife Commissions in 1975. Prior to that time he was the assistant director of the Fish Commission.□

SALMON NEWS LIST GROWS

Response to the offering of "Ocean Salmon News" has been heavy. Over a period of five weeks, nearly 2,000 people have sent their names to be added to the mailing list.

For those who are interested in this new Department publication and wish to get a free subscription, send your name and address to SALMON, P.O. Box 3503, Portland, OR 97208.

The first mail-out issue of the new publication will be sent in mid-November. The name will also be changed slightly. Because many people expressed an interest in a broader view of the Department's management program, "Ocean Salmon News" will be called "Salmon News." This monthly offering will include a variety of articles and information pieces on subjects such as the Salmon Trout Enhancement Program (STEP), season regulations, hatchery production and return statistics, research reports, and a question and answer section where readers can write with questions on any aspect of the Department of Fish and Wildlife salmon management program.

One additional note: persons who have received the sheet called the "Ocean Salmon Newsletter" over the past two years will automatically be added to the new "Salmon News" list. You need not send in your name again unless your address has changed.□

THANKS TO CLATSOP JUDGE

Two men from The Dalles area found that violating the fish laws in Clatsop County can be expensive. When landing at the boat basin at Hammond they had their legal four salmon in plain view, but had an additional 14 fish hidden in the bow of the boat.

Appearing before Clatsop County District Court Judge George Cole, one of the subjects entered a guilty plea and the other requested a trial before the court after waiving his right to a jury. At the trial, the latter individual argued that he was seasick and partially asleep when the fish were landed and therefore did not know

of their existence. Judge Cole didn't concur with that legal argument and found him guilty.

One of the subjects had two prior game violations. He was fined \$525 and sentenced to six days in jail. The other violator had no prior violations and was fined \$325 and given four days in jail.

In addition to the fines and jail sentences, Judge Cole confiscated the salmon, placed both violators on four years probation and suspended their hunting and angling privileges for a period of two years.

A doff of the sportsmen's fedora to Judge Cole.□



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