

LP8 Participate in Succession Planning Resource List

PRINT MATERIALS

African Americans Have Lost Untold Acres of Land Over the Last Century: An obscure legal loophole is often to blame. Leah Douglas, *The Nation*, 2017

<https://www.thenation.com/article/archive/african-americans-have-lost-acres/>

Heirs' property is a type of joint ownership resulting when the original landowner died without a will and multiple heirs inherit and own the land "in common," as determined by the state. This article explains the history of heirs' property and demonstrates its consequences through the personal stories of those who have inherited land that now has no primary owner.

American Indian Homelands: Matters of Truth, Honor and Dignity Immemorial

<https://youtu.be/19px4TXnsrU>

Hosted and narrated by ABC-TV's Sam Donaldson, and featuring Senator John McCain (R-Ariz.), former Senator Tom Daschle (D-S.D.), and the late Elouise Cobell, lead plaintiff in the Supreme Court case *Cobell v. Salazar*, the film has been described as the most compelling and powerful documentary ever produced about the degree to which American Indians have been unjustly treated in respect to their lands and resources, how those injustices occurred, and the devastating consequences of these actions that Indian people still experience today.

Ask the Expert: Building Upon A Family Legacy, a Q&A About Heirs' Property with J. Latrice Hill, USDA, 2021

<https://www.farmers.gov/connect/blog/loans-and-grants/ask-expert-building-upon-family-legacy-qa-about-heirs-property-j>

In this Ask the Expert, J. Latrice Hill answers questions about heirs' property and how it relates to USDA programs and services.

Farm Legacy Workbook, Kevin Spafford, Farm Journal Media, 2010

<http://www.farmjournallegacyproject.com/legacy-workbook/>

The long-term health of a family farm has always depended on the wise stewardship of its resources, and succession planning is part of that stewardship. This practical workbook is designed to be both a catalyst for landowners to engage in the succession planning process and to help them navigate the process.

Farm Succession and Transfer: Strategies for the Junior Generation, Kathy Ruhf, Land for Good, 2012

<http://landforgood.org/wp-content/uploads/LFG-Farm-Succession-And-Transfer-Strategies-For-Junior-Generation-Handbook.pdf>

This publication is for the next generation. It presents the issues from the perspective of the incoming farmer and offers suggestions and strategies to enhance that generation's chances for a successful transfer of the farm business. Service providers and the senior generation will find this guide useful, too.

Getting Started in Farming: Inheriting a Farm, Michael D. Duffy, Iowa State University Extension and Outreach, 2013

<https://www.extension.iastate.edu/agdm/wholefarm/pdf/c4-07.pdf>

This publication is designed to raise questions that need to be asked when inheriting a farm and to direct heirs to specific information for their circumstances. It is one of many transition and estate planning resources on the Iowa State University Extension's Ag Decision Maker website.

Guidance for Heirs' Property Operators Participating in Farm Service Agency (FSA) Programs Fact Sheet, USDA Farm Service Agency, 2020

https://www.fsa.usda.gov/Assets/USDA-FSA-Public/usdfiles/FactSheets/guidance_heirs_property_operators_participating_in_fsa_programs-factsheet.pdf

Heirs' property is family owned land that is jointly owned by descendants of a deceased person whose estate did not clear probate. The descendants, or heirs, have the right to use the property, but they do not have a clear or marketable title to the property since the estate issues remain unresolved. The 2018 Farm Bill authorizes alternative documentation for heirs' property operators to establish a farm number. A farm number is required to be eligible for many different USDA programs, including lending, disaster relief programs, and participation in county committees. Operators on heirs' property who cannot provide owner verification, or a lease agreement, may provide alternative documents to substantiate they are in general control of the farming operation.

Guidelines for Transfer and Succession Plans, Mark Cannella and Mike Ghia, Vermont Farm & Forest Viability Program, Vermont Housing and Conservation Board, 2014

<https://www.vhcb.org/sites/default/files/programs/viability/Viability%20Program%20Guidelines%20for%20Transfer%20and%20Succession%20Plans.pdf>

These VFFVP guidelines help farmers actively prepare for the transfer of their farm in a way that helps them achieve their goals and increases the likelihood that the farm business will continue and the farmland will stay in production. University of Vermont Extension has also created a "virtual" farm transfer workshop and has developed a series of relevant videos: <http://www.uvm.edu/farmtransfer/>.

"Have Not Our Weary Feet Come to the Place for Which Our Fathers Sighed?": Heirs' Property in the Southern United States, Cassandra Johnson Gaither, USDA Forest Service, 2016

https://www.srs.fs.usda.gov/pubs/gtr/gtr_srs216.pdf

Federal agencies like the Forest Service, U.S. Department of Agriculture, are interested in estimations of the extent of heirs' property ownership because of their commitment to rural economic development. However, only a few studies have addressed estimations of this land tenure form or the culture of place that may have created it. As well, the bulk of the existing literature on this topic focuses mostly on issues arising from such ownership in the southern Black Belt. This literature review extends this scholarship to heirs' properties among Native American tribes in the South. The review also covers the limited research directed to this issue in Appalachia and identifies future research areas.

Heirs' Property Efforts in the South: Survey Responses 2018, The Southern Rural Development Center

http://srdc.msstate.edu/heir_property/heir_property-report-narrative.pdf

The survey, open between February and June of 2018, took a snapshot of the current state of this work across the South with 41 individuals reporting representing 21 local government units (LGUs) across 12 of the Southern states. These LGU professionals represented a number of program areas, including agriculture and natural resources; community development; and family and consumer science.

Heirs' Property Landowners, USDA

https://www.farmers.gov/manage/heirs?utm_medium=email&utm_source=govdelivery

Have you inherited land without a clear title or documented legal ownership? USDA can help you establish a farm number to gain access to a variety of programs and services. The 2018 Farm Bill authorized alternative documentation for heirs' property operators to establish a farm number. A farm number is required to be eligible for many different USDA programs, including lending, disaster relief programs, and participation in county committees.

Highly Fractionated Indian Land Loan Program Fact Sheet, USDA Farm Service Agency, 2019

https://www.fsa.usda.gov/Assets/USDA-FSA-Public/usdafiles/FactSheets/2019/highly-fractionated-indian-land-loan-program-fact_sheet-aug_2019.pdf

The Highly Fractionated Indian Land Loan Program (HFIL) provides a way for tribes and tribal members to obtain loans to purchase fractionated land interests through intermediary lenders. Fractionation occurs because reservation land was divided and allotted to individual tribal members through the General Allotment Act of 1887 (also called the Dawes Act). Since that time, in each generation when an allottee died without a will, the land was not divided and parceled among heirs, but instead title ownership for the single parcel was divided among many owners. This means the same parcel of land once owned by a single person could now be owned by up to hundreds, even thousands, of individuals with each inheriting an undivided interest in the land. The number of owners grows exponentially through each generation, resulting in highly fractionated ownership of many allotments of Indian land, and the problem continues to grow. The ability of the owners to use land decreases as fractionation increases, sometimes to the point where it is nearly impossible to locate the owners or for the known owners to coordinate the use of the property. This program seeks to alleviate this by providing a way to consolidate the fractionated interests.

How to Get Heir Property in Your Name if There Is No Will, Marie Murdock, Legalzoom

<https://info.legalzoom.com/heir-property-name-there-23513.html>

Information about inheriting property, as sole heir or joint heir with other relatives, when a family member has died without a last will and testament. If no estate planning provisions were made for property to pass into your name immediately upon death, then the laws of your state as well as the desires and wishes of other heirs may influence how—or if you acquire full ownership rights in the decedent's property.

Managing for Today and Tomorrow, Annie's Project, 2013

<https://www.anniesproject.org/managing-for-today-and-tomorrow/>

This course, developed by Annie's Project, is designed to help women landowners develop skills and networks need to plan successful farm transitions. The course builds business planning, estate planning, retirement planning and succession planning skills and knowledge.

Managing Indian Land in a Highly Fractionated Future, The Message Runner, Indian Land Tenure Foundation, Volume 9, Fall 2018

https://iltf.org/wp-content/uploads/2016/11/ILTF_Message-Runner-9.pdf

The Indian Land Tenure Foundation (ILTF) is a national, community-based organization focused on American Indian land recovery and management. ILTF's primary aim is to ensure that all reservation and important off-reservation lands are owned and managed by Indian people and Indian nations.

Planning the Future of Your Farm: A Workbook Supporting Farm Transfer Decisions, Virginia Edition, Andrew Brannan, Virginia Cooperative Extension, 2017

https://www.agriculture.pa.gov/Plants_Land_Water/farmland/Documents/Planning%20the%20Future%20of%20Your%20Farm%20Workbook.pdf

This is a workbook for those who want to keep their farmland in production and/or in the family as it passes to the next generation. This workbook was developed to help families communicate and harness information gathering into an orderly and productive process to maximize the value of professional planning help and produce the legal documents necessary to manage the risks of farm transfer.

Six Guidelines for “Getting to Yes,” Katie Shonk, Harvard Law School, 2018

<https://www.pon.harvard.edu/daily/negotiation-skills-daily/six-guidelines-for-getting-to-yes>

These six integrative negotiation skills can help you on your journey of getting to yes and the possibilities of mutual-gains negotiation, or integrative negotiation.

So You've Inherited a Farm, Now What? Jim Jansen and Allan Vyhnaek, University of Nebraska–Lincoln, 2018

<https://agecon.unl.edu/farm-succession>

Two videos and handouts from webinars offered by the University of Nebraska–Lincoln’s Institute of Agriculture and Natural Resources that address considerations when inheriting land.

Tax Basis Information, Internal Revenue Service (IRS)

<https://www.irs.gov/taxtopics/tc703>

This publication covers tax basis information to determine depreciation, amortization, depletion, casualty losses, and any gain or loss on the sale, exchange, or other disposition of the property.

Ten Ways to Save Your Land, Land Loss Prevention Project, 2018

<https://fdocuments.net/document/ten-ways-to-save-your-land-landlossorg.html?page=1>

Every year, farmers and homeowners lose thousands of acres of land. Legal problems such as foreclosures, lack of estate planning, contract scams, and adverse possession are often the main causes of land loss. This handbook was written to increase awareness of what can be done now to prevent problems in the future, providing information on the most common ways land is lost and a general overview of key issues associated with trying to protect it.

Transferring the Farm: Where Do I Start? Land for Good, 2012

<http://landforgood.org/wp-content/uploads/LFG-Transferring-The-Farm-Guide.pdf>

This guide was developed by Land for Good to help people move forward with plans to transfer their farm.

What Every Landowner Should Know: Heir Property, Southern Coalition for Justice

<http://www.southerncoalition.org/hprc/sites/default/files/FSC%20brochure.pdf>

This brochure introduces heirs’ property ownership and the challenges it poses for proper land management.

What is African-American Land Ownership? Federation of Southern Cooperatives

<http://www.federationsoutherncoop.com/aalandown04.htm>

This publication provides an introduction to heirs’ property ownership and the challenges it poses for proper land management. For heirs’ property assistance, contact the Federation of Southern Cooperatives’ Land Assistance Fund:

<http://www.federationsoutherncoop.com/files%20home%20page/offices.htm>.

ONLINE RESOURCES***AgTransitions, University of Minnesota, Center for Farm Financial Management***

<https://agtransitions.umn.edu/>

This tool helps farmers & ranchers develop a plan to transition their business through a step-by-step guide. The site also provides tips, resources and online assistance.

Farm Legacy Letter template, Practical Farmers of Iowa

<https://practicalfarmers.org/programs/farm-transfer/farm-transfer-programs/#Letters>

The Farm Legacy Letter provides a series of prompts to help exiting farmers write down the history of their farm and goals for its future. The finished document can serve as a point of departure for a conversation with heirs or successors about the landowner's farmland values and goals.

The Federation of Tax Administrators

Find each state's tax agency's current website: <https://www.taxadmin.org/state-tax-agencies>

The Tax Foundation

Find out if your state has an estate and/or inheritance tax: <https://taxfoundation.org/does-your-state-have-estate-or-inheritance-tax>

ORGANIZATIONS**Black Family Land Trust**

<http://www.bflt.org/>

The **Black Family Land Trust, Inc.** (BFLT) incorporated in 2004, based in North Carolina, is one of the nation's only conservation land trust dedicated to the preservation and protection of African-American and other historically underserved landowners. The BFLT utilizes the core principles of land conservation and land-based community economic development to achieve our goals.

Center for Heirs' Property Preservation

<https://www.heirsproperty.org/>

The Center for Heirs' Property Preservation is a 501(c)(3) non-profit that protects heirs' property and promotes its sustainable use to provide increased economic benefit to historically under-served families.

Farmers' Legal Action Group

<http://www.flaginc.org/>

Farmers' Legal Action Group (FLAG) is a nonprofit law center dedicated to providing legal services and support to family farmers and their communities in order to help keep family farmers on the land.

Federation of Southern Cooperatives Land Assistance Fund

<http://www.federationsoutherncoop.com/>

The Federation of Southern Cooperatives Land Assistance Fund is an organization in the Southeast United States organizing cooperatives and working with Black farmers.

Heirs' Property Retention Coalition

<http://www.southerncoalition.org/hprc/>

The mission of the Heirs' Property Retention Coalition (HPRC) is to stem the tide of heirs' property land loss, particularly among families of color in the southeast. To this end, it develops and facilitates the collaborative action of organizations that help low-income families, specifically by: a) connecting such organizations and partners to legal and land planning resources inside and outside the Coalition; b) developing and centralizing practice materials and research libraries; c) providing for intra-Coalition case referrals; d) organizing the gathering of empirical information about the scope of heirs' property and land loss; and e) supporting legal reform efforts at the state level.

Indian Land Tenure Foundation

<https://iltf.org/>

The Indian Land Tenure Foundation (ILTF) is a national, community-based organization focused on American Indian land recovery and management. ILTF works to promote education, increase cultural awareness, create economic opportunity, and reform the legal and administrative systems that prevent Indian people from owning and controlling reservation lands.

Land Loss Prevention Project

<https://www.landloss.org/>

The Land Loss Prevention Project (LLPP) was founded in 1982 by the North Carolina Association of Black Lawyers to curtail epidemic losses of Black owned land in North Carolina. LLPP was incorporated in the state of North Carolina in 1983. The organization broadened its mission in 1993 to provide legal support and assistance to all financially distressed and limited resource farmers and landowners in North Carolina. LLPP's advocacy for financially distressed and limited resource farmers involves action in three separate arenas: litigation, public policy, and promoting sustainable agriculture and environment.

National Tribal Land Association

<https://www.ntla.info/>

As tribes continue to effectively manage their land and natural resources, the need for education and sharing of information between Indian nations is greater than ever. NTLA seeks to work in harmony with tribal nations to create opportunities for land and natural resources staff working in land-related areas to learn, share and network with their colleagues from other tribes to expand their knowledge and skills related to the many facets of land ownership and management on Indian reservations.