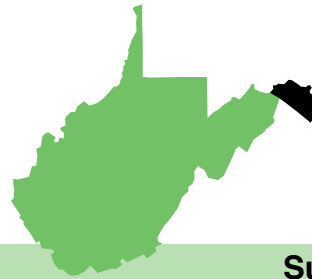


Landscapes



News from the Land Trust of the Eastern Panhandle

Summer 2011

Easements in Jefferson County dominate early 2011



Headwaters of Elk Branch Creek is located in the 135 acres of orchard in Jefferson County placed under easement by the Twin Ridge Orchard Company, Inc.

The Land Trust of the Eastern Panhandle joined with the Jefferson County Farmland Protection Board this spring of 2011 to complete four conservation easements.

The four easements, all in conjunction with the US Department of Agriculture's Natural Resources Conservation Service, permanently protect 339 acres of orchard, cropland and pasture in the northern part of Jefferson County.

The Land Trust of the Eastern Panhandle did not close any easements in 2010 as a result of a combination of factors: The NRCS approvals for easements slowed down. Also, prospective donors for whom the federal tax deduction was important were waiting for reinstatement of the enhanced deduction, which did not occur until December (see p. 3). In comparison 2011 is and will be a busy year.

Two of the spring 2011 easements together protect 247 acres of orchard at the intersection of Ridge and Luther Jones Roads, near Shenandoah Junction. The 112 acres of easement property on the north side of Luther Jones Road are owned by Judith Hockman and Margaret Ann Saunders while the 135 acres of easement property on the south side

of Luther Jones Road are owned by the Twin Ridge Orchard Company, Inc. The two properties are farmed by Twin Ridge Orchard Company.

The 135 acres on the south side of Luther Jones Road includes a pond that is the headwaters for the creek known as Elk Branch, which runs east along the CSX tracks from the property.

Both sets of property owners received payment for the difference in the value of the property when it can be developed and when it cannot. They retain ownership, but neither they nor future owners can develop the property.

Another easement in Jefferson County protects 44 acres surrounding an 1835 stone farmhouse on Engle-Molers Road. The landowners, John Restaino and Mark Schiavone, also received payment for relinquishing their development rights on the property.

The fourth easement protects a 48 acre horse farm off Engle Moler Road owned by Laurie Scott, who also received payment for the easement.

Seven more easements are in the pipeline for Jefferson County FPB and NRCS approval with the Land Trust of the Eastern Panhandle as a co-holder. In addition, we expect some

landowners in the Panhandle will want to avail themselves of the enhanced federal tax deduction, which expires at the end of 2011.

The four easements closed this spring bring the total held by the Land Trust of the Eastern Panhandle to 36 easements, protecting 3393 acres.

Mea Culpa

The fund raising letter sent out at the end of November inadvertently consisted of a draft, with question marks in place of the numbers and at least one typo. We deeply apologize for this. We are still not sure how it happened, but in the future we will check texts sent to the printing company both before and after we send them, to be sure it does not occur again.

In fact, the figure we would have used for the number of easements we expected to close before the end of 2010 -- six -- was wildly inaccurate, and the question marks were closer to reality. As it turned out, we closed no easements in 2010. Please see the article on this page.

Landscapes

News from the Land Trust
of the Eastern Panhandle

Your Partner in Rural Conservation

Our mission is to encourage people to preserve open space and rural landscapes in West Virginia's Eastern Panhandle. We use private, voluntary initiative and education to:

- Preserve the scenic beauty and historic character that have long made our region attractive to people;
- Promote a healthy, balanced local economy by preserving productive farmland and encouraging appropriate development;
- Encourage wise stewardship of the region's natural resources.

We are a private, non-profit, tax-exempt charitable organization incorporated in West Virginia in 1995. Our board is composed of men and women from a variety of backgrounds from Morgan, Berkeley, and Jefferson counties.

We meet monthly at the Martinsburg law firm of Hammer, Ferretti & Schiavoni, and we thank them for opening their office to us.

Board Members

Terry Rieman Camilletti
Ron Gunderson, D.D.S.
Barbara Humes
Edward Moore
Gavin Perry
Grant Smith
Bonnie Stubblefield

Land Trust of the Eastern Panhandle

P.O. Box 2240
Martinsburg, WV 25402
304-876-2583 (Grant Smith)
www.landtrustepwv.org

LTEP News

The Land Trust in Action

Working to preserve the Eastern Panhandle

New Board Member

Gavin Perry has joined the Board of the LTEP and we are pleased to have his knowledge and expertise to enlighten our discussions. Gavin graduated from the University of Western Australia with a Degree in Architecture. After additional study in England, he moved to Jefferson County in 1975 and has lived in the county ever since with his wife Patricia and three children. Gavin is a registered Architect in DC, VA and MD and is a LEED AP (Leadership in Energy and Environmental Design, Accredited Professional). Gavin works for the Parsons Corporation and has over 30 years of experience working on projects for the Federal government, including Master Planning, Sustainable Site Design and high performance green building renovation projects in Washington DC. .

Since joining the Board, Gavin has assumed the annual monitoring responsibilities for the easements we hold or co-hold in Jefferson County. This allows Ron Gunderson to focus his annual monitoring responsibilities on the Berkeley and Morgan County easements. With 32 easements the monitoring work load was very large and growing for one person, so Ron and Gavin sharing the responsibility makes it much more manageable. Though they have geographic areas of responsibility, they and the other Board members participate in the easement monitoring in all three counties. Annual monitoring of each easement is a major role of the Board to be sure the conservation values and wishes of the Grantor are maintained into the future.



The 1835 stone farm house in Jefferson County is surrounded by 44 acres of farmland put under easement by John Restaino and Mark Schiavone.

Gems of Nature

Remarkable gems of nature can be found within the 3,393 acres of landscape protected by the Land Trust of the Eastern Panhandle. These natural features reinforce the notion that our eastern panhandle is a very special place. One such gem can be found on the Russell and Victoria Quinn property near Shepherdstown. The Rattlesnake Run traverses the property and nestled along its bank is one of West Virginia's largest swamp white oak trees!

According to Wikipedia, the swamp white oak is usually a medium-sized tree of the north central and north eastern mixed forests and thrives well in western New York and northern Ohio. It is one of the more important white oaks for lumber production. The New York Times has reported that over 400 swamp white oaks are being planted in the newly constructed September 11 Memorial Plaza in Manhattan.

The Quinn's tree is 92 feet high, has a circumference of 210 inches, and an average crown spread of over 72 feet and is included in the West Virginia Big Tree Register as a Co-Champion. The tree stands beside one of the escape routes used by the Confederate Army of Northern Virginia after the battle of Antietam (Sharpsburg). After losing one-third of their fighting force, Robert E. Lee's army crossed the Potomac into Jefferson County Virginia (now West Virginia) on September 18, 1862. According to the landowner, evacuating troops rested at this spot.

Because the swamp white oak can survive in a variety of habitats, finding such a specimen in an open pasture may not be that unusual. But its unique size and its role in American history makes it worthy of our pride in knowing that it remains in a protected environment right there on the Quinn property.



Renewal of Enhanced Conservation Tax Deduction

In late December 2010 Congress passed legislation that reinstated the enhanced federal tax deduction for conservation easements – a provision that has helped protect the farms and forests that contribute to the scenic beauty and the economy of the Eastern Panhandle

With this benefit in place for 2011, landowners who want to retain ownership of their property but permanently protect it from development by donating a conservation easement can take a federal tax deduction of the value of the easement against up to 50 percent of their income carried forward up to 15 years. Farmers can deduct the value against 100 per cent of their income

This enhanced deduction had lapsed at the beginning of 2010. Three Eastern Panhandle land owners took advantage of it just before then by

donating easements to the Land Trust of the Eastern Panhandle that protect 274 acres.

The reinstated enhanced deduction should be of particular interest to landowners who do not need funding for an easement from one of the county Farmland Protection Boards or who own forest land rather than farmland. In 2010 the Land Trust of the Eastern Panhandle advised such prospective donors to wait until the enhanced deduction was extended. They now have an opportunity to benefit from it, at least for 2011.

Even farmers who need Farmland Protection Board funding may want to donate part of the value of their easement, i.e., getting paid for most of the value but taking the balance as a federal tax deduction. Many of the county Farmland Protection Board easements in the Panhandle have

done just this in the past, effectively stretching the limited amount of Farmland Protection Board funding available.

A conservation easement permanently restricts use of the land to non-development purposes and is recorded with the county clerk, just like a sale or mortgage. Its value is the difference between the value of the land when it can be developed and its value when it cannot. The landowner continues to own the property, and public access is not required.

The enhanced deduction expires at the end of 2011. Although a majority of the Senate and the House last year signed up to sponsor a bill to make the enhanced deduction permanent, there is no guarantee that will happen. Eastern Panhandle landowners who want to take advantage of its federal tax benefits need to begin the easement process soon.

Support Your Community Conservation Partner!

I would like to be a **Partner** with the Land Trust of the Eastern Panhandle.

Please contact me to discuss **protecting** my land through a Conservation Easement.

I would like to **support** the Land Trust with a tax deductible contribution

\$500 \$100 \$75 \$50 Other \$ _____

Please contact me. I am interested in **volunteer** opportunities with the Land Trust.

NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

PHONE _____

FAX/EMAIL _____

Mail to: Land Trust of the Eastern Panhandle • P.O. Box 2240, Martinsburg, WV 25402

Visit our Website for more information: www.landtrustepwv.org

Non-Profit Org.
U.S. Postage
PAID
Permit #207
Martinsburg, WV

Land Trust of the Eastern Panhandle
P.O. Box 2240
Martinsburg, WV 25402