

# Landscapes

News from the Land Trust of the Eastern Panhandle

Summer 2010



## Donated Easements Dominate in 2009

The Land Trust of the Eastern Panhandle returned to its roots in December 2009, closing three straight donations of conservation easements to protect 274 acres of farmland and forest in the Panhandle.

The donors of these three easements – Jim Rogers and Pat Rissler, Richard Dodge, and Charles and Margaret Biggs – stood to get the enhanced federal tax deduction (see page 2) but did not receive direct payment for the easements.

This contrasts to the situation in recent years, when easement donors received payment from one of the county Farmland Protection Boards, the US Department of Agriculture's Natural Resources Conservation Service and/or the National Park Service's American Battlefield Protection Program.

Another 2009 development was that one of the donated easements – that from Richard Dodge – marked the Land Trust of the Eastern Panhandle's first working forest conservation easement, permitting limited, managed timber harvest.

Under all of these easements, the land cannot be developed, but the easement donor retains ownership and can sell the land with the easement restrictions in place. The value of an easement is the difference between the value of the land when it can be developed and when it cannot.

The Land Trust of the Eastern Panhandle is the lead holder for all three of the straight donated easements. In addition to these three easements, the Land Trust of the Eastern Panhandle in 2009 agreed to co-hold two easements funded by the Jefferson County Farmland Protection Board and the Natural Resources Conservation Service, protecting 718 acres.

The Land Trust of the Eastern Panhandle now holds or co-holds 32 easements, protecting 3054 acres in the Panhandle.

### Rogers-Rissler Easement

The largest of the 2009 easements protects 154 scenic acres in the southern part of Jefferson County, donated by Jim Rogers and Pat Rissler. The mostly agricultural land borders Long Marsh Run, not far from the Shenandoah River. Confederate Col. John Mosby ranged across the property in his 1864 clashes with federal troops in the area.

The Land Trust of the Eastern Panhandle is the lead holder of this easement, with the Jefferson



*Long Marsh Run cuts through the 154 acres of farmland in the southern part of Jefferson County placed under easement by Jim Rogers and Pat Rissler.*

County Farmland Protection Board a co-holder. Kit McGinnis of the National Park Trust facilitated the easement.

### Dodge Easement

The Richard Dodge easement protects 100 acres on Detour Road in Morgan County, ensuring that it will remain sustainable forest forever rather than being developed.

Morgan County forester, Jeff Bracken, prepared the existing Forest Management Plan for the property, which the Land Trust reviewed and approved prior to accepting the easement. It calls for periodic harvesting of sections of the loblolly pine that has been planted on parts of the property as well as thinning of the hardwood forest that exists elsewhere on the property. The Land Trust must review and approve the plan for each timber harvest before it begins.

### Biggs Easement

Morgan County residents Charles and Margaret Biggs added a 20-acre parcel to the 30 acres adjoining Sleepy Creek Wildlife Management Area that they placed under easement in 1998. The 20 acres had been a lot in a development; now it will remain wooded, with no buildings.

### The Bower Easement

The farm, known as the Bower, has been in the same family since being purchased by Gen-

eral Adam Stephen, founder of Martinsburg, from Lord Fairfax in 1752 and currently belongs to family members. The Bower mansion is on the National Historic Register.

The family group owning The Bower placed 125 acres around the historic mansion under easement, ensuring that it will continue to be used for agriculture.

It was from his headquarters at The Bower that Confederate Gen. J.E.B. Stuart and his cavalry set off on the famous Chambersburg Raid, and the house was the site of a number of meetings about the Battle of Gettysburg, attended by Generals Lee, Stuart and Jackson.

The land around the mansion was used historically as a horse farm and is now leased for horse training and organic hay production. The funds from the easement, provided by the Jefferson County Farmland Protection Board and the U.S. Natural Resources Conservation Service, will be used for the preservation of the historic mansion, according to the family.

### Smith-Payne Easement

As reported in our 2009 newsletter, Tim Smith and his grandfather, Garnet Payne, placed 53 acres of farmland on Melvin Road adjacent to Elk Run, under easement in early 2009

-- the first easement on land along Elk Run. The Jefferson County Farmland Protection Board and the U.S. Natural Resources Conservation Service funded the easement.

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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

Grant Smith

Bonnie Stubblefield

### Land Trust of the Eastern Panhandle

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304-876-2583 (Grant Smith)

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## LTEP News

## The Land Trust in Action

*Working to preserve the Eastern Panhandle*



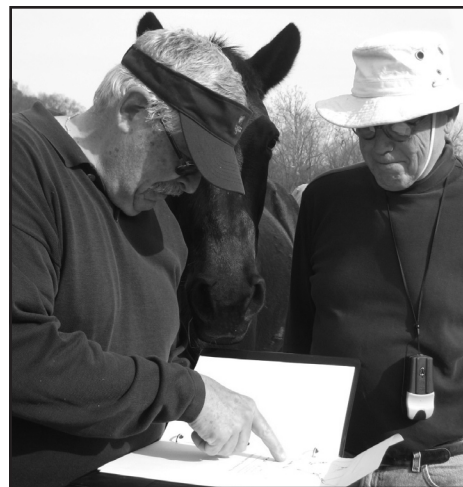
*The historic Bower mansion in Jefferson County is surrounded by 125 acres of farmland under conservation easement.*

## Federal Tax Deduction

Extension of the enhanced federal tax deduction for conservation easements appears imminent. The Senate approved an extension for the 2010 tax year as part of a package of tax provision "extenders" in March, and the House broke a log-jam on how to pay for the package and on May 28th passed the "extenders" bill. The legislation will now go to a House-Senate conference committee to reconcile any differences before final passage.

Under the enhanced tax deduction, donors of conservation easements can deduct the value of the easement against 50 per cent of their income over 15 years. The Land Trust of the Eastern Panhandle received three straight donations of conservation easements covering 274 acres in December 2009, just before the enhanced deduction expired.

Without the enhanced deduction, donors can only deduct the value of an easement against 30 per cent of their income, carried over for up to six years. The value of an easement is the difference between the value of the land when it can be developed and when it cannot.



*The Land Trust takes its monitoring stewardship responsibilities very seriously, and interested volunteers are always welcome. The Monitoring Team of Ron Gunderson and Grant Smith consult with an interested local volunteer.*

# Working Forest Conservation Easements

Over 50% of the Eastern Panhandle is forest covered. The Land Trust of the Eastern Panhandle (LTEP) Board had discussed in the past the importance of protecting forest lands as well as farm land. In 2009 the LTEP was presented with an opportunity to hold an easement on 100 acres of forest land in Morgan County. After much study and discussion the Board began the process of developing a policy for working forest easements. Conservation easements on forest land are common across the country. The Land Trust Alliance has several publications that help Land Trusts and land owners address issues related to forest land.

Most important, any working forest conservation easement must have a Forest Management Plan (FMP) prepared for the land owner by a registered West Virginia professional forester, which must be reviewed and approved by the LTEP at least 60 days prior to closing. The FMP must be consistent with the purpose of the conservation easement and the landowners forest management objectives and purpose. The management goal of sustainable forestry integrates the regeneration, growing, nurturing, and harvesting of trees for useful products while conserving soil, air, water quality, wildlife, plants, aquatic habitat, and the landscape aesthetic quality. Fortunately for us Richard Dodge, the land owner of our first Working Forest Conservation Easement, has owned and managed the land for 40 years and has been working with a forester for 30 years using a FMP.

The FMP contains important information about the trees, their type, age, and planned activities to optimize their health and growth, such as thinning, as well as



Conservation easement donor Richard Dodge (second from right) together with foresters and representatives of the Land Trust of the Eastern Panhandle on his 100 acres on Detour Road. Others in the photo are, from left to right, David Warner, forester advising the Land Trust; Bonnie Stubblefield, Land Trust vice president; John Sims, professional geologist and Land Trust contractor; Ron Gunderson, Land Trust board member; and Grant Smith, Land Trust president. Photo by Jeff Bracken, forester responsible for the Forest Management Plan on the property.

cutting and replanting. The Baseline Survey, by which the LTEP documents the characteristics of the land at the time the conservation easement is put in place, also has a copy of the FMP with it to document the detailed information of the forest.

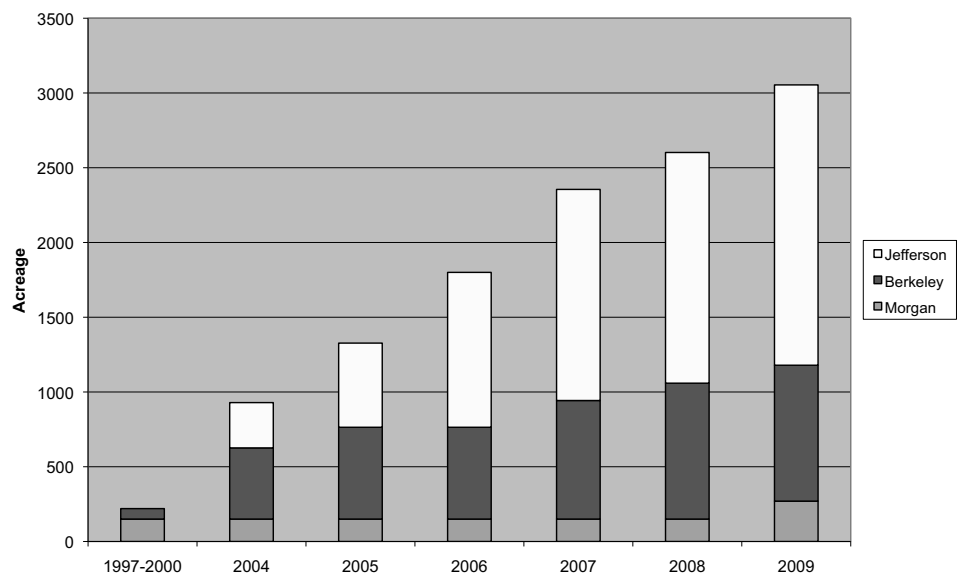
A working forest conservation easement is important because it protects the natural resources of the land and as with farmland enables land owners to continue to derive economic value from the land. Forest man-

agement, however, requires the long view as it takes decades to go from seedling to mature trees. The forest changes naturally in response to climatic changes, natural succession, disease and invasive species, which poses a challenge as we consider a forested landscape 100 years from now. Besides the recreational uses of forests for hunting and fishing, they provide the scenic enjoyment of the landscape, habitat for plants and animals, protection of water quality, and in the future they may be part of a strategy to address carbon credits.

## Conservation Easement Activity for Over a Decade

We have had the graphic of the Land Trust of the Eastern Panhandle's holdings or co-holdings on our web site each year to show the growth in the amount of land under conservation easement. It provides an interesting perspective to look at the change over the past ten years. The Land Trust holds or co-holds easements in Jefferson (20 easements), Berkeley (9 easements), and Morgan (3 easements) Counties. On average we close on 5 easements per year and the acreage added per year varies from just over 200 acres to over 700 acres. Currently we have 32 easements, which we hold or co-hold and with 14 (44%) of them we are the lead or sole holder. Our co-holder partners include the Jefferson and Berkeley County Farmland Protection Boards, the Natural Resources Conservation Service, the American Battlefield Protection Program, the Potomac Conservancy, and The Nature Conservancy. Most of the easements protect farmland, although in 2009 we added a working forest easement. Five of the easements in Jefferson County also protect the Shepherdstown Civil War Battlefield and a sixth protects the Smithfield Crossing Battlefield (also known as Middleway). As growth in the Eastern Panhandle continues, conservation easements will continue to be an important part of protecting our quality of life and preserving the natural beauty of our landscape.

Cumulative LTEP Land Holdings per Year



Graphic of LTEP Land Holdings

# 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

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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](http://www.landtrustepwv.org)

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