



Landscapes

News from the Land Trust of the Eastern Panhandle Summer 2015

TWO NEW EASEMENTS, TWO ADDITIONS

The Land Trust of the Eastern Panhandle joined with Jefferson County organizations last year to complete two new conservation easements, together protecting 137 acres of prime farmland, and to expand another easement at the center of the Battle of Shepherdstown.

The two new easements cover 60 acres on Duncan Road with frontage on the Potomac River, and 77 acres on Wiltshire Road. The Land Trust co-holds these easements, with the Jefferson County Farmland Protection Board acting as the primary holder.

The addition of the property on Duncan Road, owned by William Donley, brings the farmland around Shepherdstown permanently protected by conservation easements to 1425 acres. The property on Wiltshire Road, owned by William and Deloris Nicewarner, is just south of the Burr Industrial Park.

The other easements closed last year expand by 2.4 acres the area of the Cement Mill easement on the Potomac River at the upstream side of the intersection of Trough and River Roads – the center of the 1862 Battle of Shepherdstown, when Confederate



A 60 acre conservation easement was placed on the farm of William Donley.

forces retreating after the Battle of Antietam drove Union troops pursuing them back across the Potomac.

The Jefferson County Historic Landmarks Commission, which already owned the main 14 acre Cement Mill property, purchased the additional 0.6 and 1.8 acre parcels with funding from the Civil War Trust. The CWT, in turn, was able to obtain reimbursement for a portion of the cost from the National Park Service's American Battlefield Protection Program

once the conservation easement was completed. Houses on both parcels have been demolished.

The Civil War Trust and the Historic Landmarks Commission are working on acquisition of another parcel, across Trough Road, which would result in protection of the entire Trough Road-River Road intersection. The Historic Landmarks Commission hopes, ultimately, to be able to turn all of this property over to the National Park Service.

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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 developments;
- Encourage wise stewardship of the regions 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

Sam Donley

Barbara Humes

Gavin Perry

Grant Smith

Bonnie Stubblefield

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NEW LAND TRUST OPPORTUNITY FUND

Blessed with two \$5,000 contributions in the last three years, the Land Trust has created for them an Opportunity Fund, to be used for costs and projects outside normal Land Trust operations.

While the Land Trust does not expect the Opportunity Fund to be large enough in the near future to purchase conservation easements, it could pay for unexpected easement-related expenses that the Land Trust would normally expect to be covered by the easement donor. The Land Trust experience has been that such costs deter some potential easement donors – particularly those who do not stand to benefit much from the Federal tax deduction for donation of conservation easements.

One of the two donations that prompted creation of the Opportunity Fund was in the form of stocks, and the Land Trust believes that such donations may be of particular interest to potential funders of the Opportunity Fund. Federal income tax regulations in recent years have allowed deduction of the appreciated value of stocks donated to a 501(c)(3) charity, like the Land Trust, without the donor having to pay capital gains tax on the appreciation.

The Land Trust would also place any donations made through bequests in the Opportunity Fund.

At some point in the future, if it becomes large enough, the fund might be used to provide grants to match federal, state or local money available to purchase conservation easements.

NEW REGIONAL CONSERVATION PARTNERSHIP PROGRAM

In 2014 as part of the Farm Bill the U.S. Department of Agriculture's Natural Resources Conservation Service established a new Regional Conservation Partnership Program. The goal of the program is to increase the restoration and sustainable use of soil, water, wildlife, and related natural resources on regional or watershed scales by encouraging organizations to work together with NRCS funding to help landowners.

The Land Trust of the Eastern Panhandle along with farmland protection boards, conservation districts and land trusts from the eight counties of West Virginia, which make up the headwaters of the Potomac River, worked together and prepared a 2 year proposal targeting water quality in this Chesapeake Bay Headwaters region. Water quality is important for not only drinking water in the eight county region, but it is a source of drinking water for over 4 million people in the Washington D.C. metro area. The project strategy is the placement of perpetual conservation easements on lands that are the most critical for the protection of water quality.

Limestone rock and high quality forests are priority areas for easements. Funding is approximately \$575,000 per year for two years, which is significantly less than requested, but it gives us a chance to work through the details of the process and how the organizations in the eight counties can work together.

UPDATE ON CONSERVATION EASEMENT TAX DEDUCTIONS

The standard federal tax deduction for conservation easements continues in force, and Congress has a record of regularly extending the enhanced deduction for those easements, albeit sometimes at the last minute. In addition, the West Virginia legislature in its 2015 session voted for a study of a state tax credit for conservation easements.

Under the standard federal tax deduction for conservation easements – in effect, in the absence of legislation extending the enhanced deduction – the donor of a conservation easement may deduct the value of the easement against up to 30 percent of income with a carry forward of unused amounts up to 5 years. The enhanced deduction increases the potential deduction to up to 50 percent of income, with a carry forward period of 15 years.

Congress extended the enhanced Federal tax deduction for conservation easements at the last minute in December 2014. However, it covered only easements closed in 2014.

The national Land Trust Alliance has pushed for years to make the enhanced deduction permanent. Instead, Congress has periodically extended the enhanced deduction as part of a package of extensions.

Meanwhile, the WV legislature adopted a resolution asking its Joint Committee on Government and Finance to study and report back by next year on the possibility of a state tax credit program “to protect our land and water resources by encouraging voluntary preservation and conservation of undeveloped land.” Such a program has dramatically increased the acreage protected by conservation easements in Virginia.

In May, a representative of the Land Trust of the Eastern Panhandle participated in a group visiting offices of US Senators and Representatives from West Virginia to discuss conservation issues, including the federal tax deduction for easements. The LTP will also support efforts to create a state tax credit for conservation easements.



A conservation easement near Shepherdstown is growing Christmas/ornamental trees.



LAND TRUST BENEFITS FROM GRANTS – AND GETS PUBLICITY

Two grants are helping the Land Trust this year – one for \$1,500 from the national Land Trust Alliance (LTA) to expand our outreach efforts and the other for \$25,000 to the Jefferson County Farmland Protection Board to publicize, together with the Land Trust, possibilities for protection of Civil War battlefields.

The \$1,500 from the LTA came in connection with in-person assistance from Don Owen, the LTA “circuit rider” for the Potomac watershed, who is helping small land trusts in the area to improve their operations. The LTA featured this new program in the spring issue of its publication, *Saving Land*, resulting in a cover photo of Don Owen, Land Trust President Grant Smith, and Jefferson County Farmland Protection Board administrator Liz Wheeler at an easement on the banks of the Shenandoah. The redesign of the newsletter is a result of this grant.

The \$25,000 from the National Park Service’s American Battlefield Protection Program will result in a series of workshops focusing on using conservation easements to protect additional land in the four Congressionally-recognized Civil War battlefields in Jefferson County, as well as a Landowners’ Guide for such protection. The Land Trust is already the lead holder, together with the Farmland Protection Board, of easements protecting 857 acres of battlefield land in the county.

Support Your Community Conservation Partner!

- ☐ I would like to **discuss** sharing my expertise 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.
- ☐ Please contact me to discuss Estate Planning Opportunities.

NAME

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