We are excited to announce that Congress recently passed legislation to permanently enhance the federal income tax deduction for the donation of a conservation easement. The new law allows conservation easement donors to deduct their donation at the rate of 50 percent of their Adjusted Gross Income (AGI) per year, and they can carry forward any excess contribution for as many as 15 years. Further, a qualified farmer can deduct their easement donation at the rate of 100 percent of AGI per year, potentially paying no federal income tax for the next 15 years.

“Now is a great time to think about conserving your land,” says Mike Kane, director of land conservation for The Piedmont Environmental Council. “This new law will allow landowners from a wide range of economic backgrounds to benefit from the tax incentives associated with an easement donation.”

PEC worked closely with other land trusts across the country and our partners in Washington, D.C. to make this incentive a reality. “This is the single greatest legislative action in decades to support land conservation. It states, unequivocally, that we as a nation treasure our lands and must conserve their many benefits for all future generations,” says Rand Wentworth, President for Land Trust Alliance.

In addition to the permanently expanded federal income tax deduction, conservation easement donors in Virginia are eligible for a Land Preservation Tax Credit that is equal to 40 percent of the value of their donation. Further, if the landowner doesn’t have enough income to use all the available credit themselves, they can sell excess credits to other Virginia income tax payers. The Land Preservation Tax Credit.

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Legislation to Benefit Land Conservation

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Credit is one of the most generous state level conservation incentives in the country, and it’s had a dramatic impact on the pace of land conservation in the state since it was first enacted by the General Assembly in 2000. While most landowners are motivated primarily by the desire to see their property protected for future generations, these financial incentives are also an important part of their decision making process. “We hope this encourages an acceleration in land conservation. Our conserved lands provide a lot of what makes this region beautiful and special, and they’re vital for the farming, forestry and tourism sectors that serve as the Commonwealth’s economic backbone,” says Kane.

Conservation easements are private, voluntary agreements that permanently protect rural conservation values such as farming, forestry, wildlife habitat, clean air and water, and scenic views. Easements do this primarily by limiting the amount of subdivision and development that is allowed on the protected property. Landowners retain their rights for rural uses such as farming, forestry and hunting.

Conserved land can be leased and sold, and the new owners are subject to the conservation restrictions put in place by the original owner who preserved the land with an easement. In Virginia, there are many different state agencies and private conservation organizations that hold easements, and landowners can choose the one that is best suited for their property. Like private land, property protected with a conservation easement remains on county tax rolls, supporting local public services.

The permanence of the enhanced federal deduction coupled with the ongoing Virginia Land Preservation Tax Credit makes it a great time to consider protecting land with a conservation easement.

In our region alone, more than 387,000 acres are permanently conserved. These lands are key to environmental protection—helping reduce sprawl, cutting down on impervious surfaces, and providing cleaner streams and cleaner drinking water supplies.

Give Back

The Piedmont Environmental Council (PEC) is a grassroots non-profit organization. We were founded in 1972 by citizens of Virginia who wanted to conserve what makes this region a wonderful place to call home. Four decades later, PEC has helped make the Piedmont one of the most successful places in the U.S. for private land conservation.

GIVE BY MAIL: Post Office Box 460 - Warrenton, VA 20187

GIVE BY PHONE: Karen Hansberger Adam (540) 347-2314 ext 7001

GIVE ONLINE: www.pecva.org/donate

Land Conservation in Virginia’s Central to Northern Piedmont

It was another good year in 2015 for land conservation. A combined total of 11,585 acres were protected in Albemarle, Clarke, Culpeper, Fauquier, Greene, Loudoun, Madison, Orange and Rappahannock Counties.

“Almost 60 landowners and families made an investment in their communities by donating conservation easements that will ensure future generations are able to experience the history and beauty of our rural landscape,” said Mike Kane, director of conservation at The Piedmont Environmental Council.

One of the conservation highlights in 2015 was the protection of The Ellis Mine property—named after the significant gold mining that occurred there in the late 1800s—in Culpeper County. The easement, held by the Virginia Department of Forestry, includes 1,219 acres of forest that borders the Rappahannock River. In addition to the land’s rich forest values, the easement protects 1.5 miles of river frontage and 25 acres of floodplain along the river.

“This large working forest easement was particularly desirable for conservation because in addition to providing the common woodland benefits of wildlife habitat and wood products, it protects the water supply of Fredericksburg and several historic sites and structures,” said Larry McKisson, acquisition and easement coordinator for the Virginia Department of Forestry.

Restoring Farmland

By Paula Combs

The Piedmont Environmental Council (PEC) is heating things up. Working with the Virginia Department of Forestry (DOF), we are conducting a prescribed burn on approximately 20 acres at our property near the intersection of Route 50 and Route 15 in Louisa County.

The fire will help control invasive species, put nutrients back into the soil, avoid soil compaction that occurs when land is mechanically cleared, and facilitate management of the area for agricultural production. Our next step is to plant the burned acreage in a cover crop to inhibit soil erosion. This part of the property will be available to lease for agricultural use in 2017.

The prescribed fire is part of our greater plan to restore the 141-acre farm, which was given to us in 2013. The property will serve as a demonstration of agricultural best management practices and as a historically and culturally valuable landscape preserved in perpetuity.

As part of the restoration work, we plan to initiate a rotational grazing plan and continue leasing the land to local cattle farmers. The new grazing system will encourage healthy pasture and improve water quality in Hower’s Branch, which flows through the property. PEC is enrolled in a cost-share program administered by the Louisa Soil and Water Conservation District that will provide funding for fencing that excludes livestock from Hower’s Branch and new sources of water for livestock.

A view of PEC’s 141-acre property near Gilbert’s Corner. PEC may establish native warm season grasses on the land in the image’s foreground as a way to diversify pasture forage and improve wildlife habitat. Photo by Paula Combs

Map created by PEC for presentation purposes only. Data source: American Battlefield Protection Program, County Governments, U.S. WI Department of Historic Resources, VA Department of Conservation and Recreation. Although efforts have been made to verify data, accuracy is not guaranteed. For more information please visit www.pecva.org. Warrenton | MKR