

Land Legacies

BLUE RIDGE FOOTHILLS CONSERVANCY *A Local Resource for Madison and Greene*

Volume 8 Number 1

Spring 2010



TUCKER HILL REMEMBERED

In 2007, the Blue Ridge Foothills Conservancy hosted a solo exhibition of Tucker Hill's monotypes with the Madison Historical Society at the Kemper Mansion for BRFC's Annual Meeting. Tucker Hill was a print-maker who excelled at expressing his talents in the form of making monotypes of the Piedmont landscape. Tucker was exquisitely sensitive to the passing —phases of nature and took inspiration from his daily long walks. His practice of recording the location, date and exact time represented by each print was part and parcel of this keen observation.

No one ever saw an —anonymous print by Tucker Hill. His prints are tied to a specific location at a specific time in the Piedmont landscape. It strikes one that in this practice, he was saying this place, this time shown in this print, is important. It is worthy of your attention. This is how the light appeared. The light is what gives this landscape its character. It's as if Tucker was saying, —Look at this! and — Celebrate its beauty with me.

He discovered places that were not traditional landmarks in guidebooks and saw the natural beauty in the back roads and byways we all have traveled and loved. In one print, Tucker shows a stunning column of white cumulus clouds soaring over the Blue Ridge, identified as —Route 619, Greene County, August 5, 1988, and we know that on that summer day, the view from 619 was absolutely beautiful.

Two years ago we began work on a project called —Crossroads that featured Tucker Hill's monotypes of Madison County's crossroads. One ~~the same~~ journey and see the natural and man-made changes to this landscape. It is with deep gratitude that the Blue Ridge Foothills Conservancy will host —Crossroads this spring at Scott Elliff's Du-Card Vineyard in Etlan.

Tucker Hill passed away at his home in Etlan in February 2010.

Hughes River Watershed Report #1 By Kit Johnston, BRFC Member and Founder, Friends of the Hughes River

Big news for those of us who live in the Hughes River water shed ! (And for conservationists everywhere in the Old Dominion, for that matter !) The General Assembly recently approved and sent to Governor McDonnell for his signature HB 503, which designates the Hughes River from the Shenandoah National Park Boundary to its confluence with the Hazel (10 miles) as State Scenic, thanks in large measure to Delegate Ed Scott (R-30th district) and Senator Ed Houck (D-17th district).

Just this past January, Blue Ridge Foothills Conservancy (BRFC) Board member Doug Parsons, Rappahannock County Conservation Alliance (RCCA) Executive Director Nathan Jenkins, and I were hustling hard to hold a meeting for Madisonians on designation in the hopes of getting the Madison Board of Supervisors to vote for it and move it to the General Assembly. We were apprehensive yet hopeful. Then came the big snowstorm at the end of January, which forced us to cancel that meeting. We were ready to despair until we learned that Ed Scott was busily moving designation forward in the General Assembly anyway.

Hmmm. Was this legal? Didn't each local jurisdiction on a river have to pass a resolution in support, first? Wrong. Not a statutory requirement, as it turns out. Plus, two out of the three local jurisdictions (Culpeper and Rappahannock) had already acted, passing resolutions in support last summer and fall, respectively. So, early in this Assembly session, Ed Scott introduced HB 503 with co-sponsors, then the Committee on Agriculture, the Chesapeake, and Natural Resources voted the bill out of committee unanimously. The House of Delegates then approved it and sent it to the Senate which in turn approved it (with Ed Houck's support), and it was sent to the Governor.

So, at press time, it looks as if, after nearly three years of effort by many devotees, including the Virginia Department of Conservation and Recreation (DCR), the Hughes, a muscular river clean enough for native brook trout in its upper reaches yet much beloved by boaters for its curvaceous, isolated lower reaches, will, this year, become one of the first eastern Blue Ridge mountain rivers to be added to the Virginia Scenic Rivers System since the Rappahannock. And this just in time to celebrate a significant anniversary—40 years since the passage of the State Scenic Rivers Act.

The list of what such designation does and doesn't do is short—for the conservationists among us, the fact that it is a public declaration of a river's value, including for conservation easements—is enough. Enough that the list of those who should be thanked is long. Suffice it to say the list ends with two public servants, most particularly Ed Scott, and begins with the DCR's dream, beginning several years ago, to bolster the number of Virginia rivers with at least this modest protection. It was a dream that caused many well-meaning Hughes land holders and other citizens and environmentalists in three counties, including several environmental and conservation organizations (RappFLOW, RCCA, and the Piedmont Environmental Council among them), to work prodigiously and steadfastly toward this day.

Meet Our Members

Col. Thomas Franklin Hayes Ret., originally from —flatll Champagne, Illinois, traveled all over the world with the Army for 25 years. As an artillery officer, he saw extended service in the Italian campaign of World War II. After the War, he looked up and down the east coast for a piece of property. An ad in The Washington Post brought him to Greene County. He can remember the moment he walked through the corn crib on Spring Hill Farm and saw the Blue Ridge Mountains and he said to his wife, —This is it!! He hadn't even looked at the house.

There were woodlands on one side, farm land on the other. There was a pasture and land for agriculture. With the Conway River running along side, it was everything he wanted. Col. Hayes was one of the first landowners in the Conway River Area to put his land into a conservation easement. After being introduced to the benefits of an easement by Carl Schmitt of the BRFC, he worked with a local lawyer and CPA and with Sherry Buttrick from the Virginia Outdoors Foundation to place an easement with VOF in 2005. They were supportive and enthusiastic.

Tom is a firm believer in the husbandry of the land. Keeping his cattle out of the river prevents the degradation of the banks and protects the water that flows into the Rapidan. He participated in the CREP program that protects the water that flows through his farm and has a Forest Management Plan for his woods. The Hayes were awarded the Chesapeake Bay Clean Water Award in 2007 by CSWCD. Tom and his wife, Louise, together have 9 children, 11 grandchildren and 5 great grandchildren. They have a life-long involvement in community activities, and Louise is a past Volunteer of the Year in Illinois. The Blue Ridge Foothills Conservancy is proud to have Tom and Louise Hayes as our friends and neighbors.

“I let the government help me and the benefit was to the land.”

Col. Thomas Franklin Hayes

Current Status of State and Federal Tax Incentives for Land Conservation

Virginia Income Tax Credit

Conservation easement donors in the Commonwealth are eligible for a transferable income tax credit that is equal to 40% of the value of their donation. The value of these tax credits has increased over the years, and donors can now get up to 80 cents on the dollar when they sell their Land Preservation Tax Credits. Further, the overall fiscal impact of the program is capped such that no more than \$100 million (indexed to inflation) in tax credits can be issued in any one year. This is the greatest state level incentive for private voluntary land conservation in the nation, and it has resulted in tremendous growth in the rate of land conservation across the Commonwealth.

Virginia is now facing a \$2.5 billion to \$3.5 billion deficit, and we are unfortunately beginning to hear about a variety of proposals to reduce the Land Preservation Tax Credit Program as a way of saving money. In fact, the Governor's budget amendment calls for a reduction in the amount of credits an individual can use in any one year from \$100,000 to \$50,000. So far, a range of other options have also been proposed, and it is unclear what exact changes might ultimately pass in the General assembly session or when.

The Virginia Land Preservation Tax Credit is the most generous state level tax incentive for conservation in the nation.

Federal Income Tax Deductions

As part of the Farm Bill that passed in 2008, an expanded federal income tax deduction for conservation easement donations was extended for two years. Now, conservation easement donors can use their charitable deduction from the conservation easement at the rate of 50% of their Adjusted Gross Income per year, and they can carry forward any surplus deduction for 15 years.

Currently, this benefit will expire at the end of 2009. Unless Congress authorizes another extension or makes this temporary change permanent, conservation easement donations made after December 31, 2009 will only be deductible at the traditional rate of 30% of AGI with only a 5-year carry-forward.

To take advantage of the temporarily expanded federal income tax deduction, easements needed to be donated prior to December 31, 2009.

Federal Estate Tax Exclusion

In addition to the above-described lifetime tax benefits, Section 2031C of the Internal Revenue Code allows the estate of a decedent who donated a conservation easement to exclude up to 40% of the value of the protected property from the taxable estate (capped at \$500,000). Congress and the new administration are likely to pass new estate tax legislation in 2010.

Blue Ridge Foothills Conservancy Legislative Report

Conservation Survives Tough Budget Year

State Level

While a still-sluggish economy and falling tax revenues put a great deal of pressure on Virginia's legislators this year, land conservation initiatives survived more or less intact, albeit at lower levels.

One conspicuous piece of good news is that HB447 and SB264 removed the \$10,000 cap on fees paid for selling Land Preservation Tax Credits (LPTCs). This provides additional funding for monitoring and enforcement activities, an important step as more and more landowners donate easements. The state also maintained the current overall funding level for LPTCs at \$106 million for 2010.

Further, SB233 extended the \$50,000 limitation of the amount of LPTCs that may be claimed on income tax returns through 2011, and also extended the carryover period by one more year. At this writing, these legislative decisions are being forwarded to the Governor's office for his final sign-off.

Federal Level

As we go to press, Congress is still debating health care with financial regulation, job creation, and education reform waiting in the wings – a very full plate. A one-year extension of the enhanced easement tax incentive is still in the works, however, and may well be attached to a yet-to-be announced —jobs bill. It could also be attached to an estate tax reform measure which we have yet to see.

The Land Trust Alliance (LTA), of which the Conservancy is an active member and which monitors legislative activities at the Federal level, reports that these kinds of —extended measures are becoming more and more difficult to pass. This one, along with 70 other expired provisions including the IRA Charitable Rollover, is currently part of the American Workers, State, and Business Relief Act (HR4213) for those who care to monitor its progress on line. You can follow updates from LTA by going to www.lta.org and signing up to be a Land Advocate.

Land Legacies

www.blueridgefoothillsconservancy.org

Published by Blue Ridge Foothills Conservancy
Editor: Kim Smith—543-2321; jadam@rcn.com

Blue Ridge Foothills Conservancy
P.O. Box 116 Hood, Virginia
22723 Phone: Madison, 540-
948-5444

Web: www.blueridgefoothillsconservancy.org.
Webmaster: Roger Schreiner

Blue Ridge Foothills Conservancy is a non-profit 501(c)3
and 170(h) organization. Contributions are tax-deductible
and deeply appreciated.

Coming Events

April 18 BRFC Board Meeting

April 10, 11 & 17 Rivanna River Sojourn
www.rivannariver.org

May 11-12 VaULT Meeting Peter
Forbes, keynote speaker Williamsburg
For more information:

sarah.richardson@dcr.virginia.gov

June TBA CROSSROADS
DuCard Vineyard, Etlan

September 25 BRFC Annual Meeting TBA Keynote
Speaker (invited): Doug Domenech Secretary of
Natural Resources

October TBA Virginia Outdoors Foundation &
The Blue Ridge Foothills Conservancy PAINT
THE PIEDMONT Auction & Fun!

BOARD OF DIRECTORS

PRESIDENT: TRISH CROWE **VICE**
PRESIDENT: FRANK WILCZEK
TREASURER: DOUG GRAVES
SECRETARY: KIM SMITH

DIRECTORS:
Rob Gardner
Doug Graves
Russell James
Carol Merrill
Stewart —Chipl Morris, Jr.
Jacqueline Mow Doug Parsons Carole
Schmidt Carl Schmitt Gail Trimmer
Unterman **GENERAL COUNSEL:** Victor
Rosenberg

Blue Ridge Foothills Conservancy
P.O. Box 116 Hood,
Virginia 22723