

CLARKE COUNTY  
Conservation Easement Authority  
THURSDAY – 21 November 2019 – 10:00 am  
A/B Conference Room, 2<sup>nd</sup> Floor Government Center

AGENDA

1. Approval of Agenda
2. Approval of Minutes of the meeting of 19 September 2019
3. Bank Account balances
4. Campaign for the Authority
5. Easement Donation/Purchase
  - a. Sally Neff – easement donation
  - b. Potomac Appalachian Trail Club – DUR purchase
  - c. Sam & Elizabeth Conrad – DUR purchase
  - d. Rolling Ridge Foundation – easement donation
  - e. Ann Brown – Poulshot
  - f. Coleman – DUR purchase
6. Report on Applications for Easement Purchase  
*Motion to go into Closed Session pursuant to Section 2.2-3711-A3 of the Code of Virginia, as amended, to discuss the Acquisition or Sale of Property and Section 2.2-3711(A)(7) for consultation with legal counsel regarding specific legal matters requiring the providing of legal advice.*

Adjournment - next meeting – Thursday December 19<sup>th</sup> 10 am

**CLARKE COUNTY**  
**Conservation Easement Authority**  
**draft Minutes – 19 September 2019 draft**

A regular meeting of the Conservation Easement Authority was held at 10:00 am on Thursday, 19 September 2019, in the A/B conference room, 2<sup>nd</sup> Floor Government Center.

**Present:** W. Thomas, R. Buckley, G. Ohrstrom, P. Engel, M. Jones, R. Bacon  
**Absent:** B. Byrd, Terri Catlett  
**Staff:** A. Teetor  
**Other:** R. Couch-Cardillo

**Agenda** On motion of Mr. Ohrstrom, seconded by Ms. Thomas, the Authority unanimously approved the agenda with the addition of an easement donation application for Rolling Ridge under item 5e.

**Minutes** On motion of Mr. Ohrstrom, seconded by Ms. Thomas, the Authority unanimously voted to approve the minutes of July 18, 2019.

**Bank Account:** Ms. Teetor reviewed the financial spreadsheets. Current fund balances show a total fund balance of \$248,812 consisting of \$74,950 in the donations account, \$152,716 in stewardship, and \$21,147 in local funds. Members asked if Ms. Bennett could change the title of the Stewardship account to stewardship/restricted fund. Ms. Teetor also shared a request from the Clarke County High School Athletic program for sponsorship banners. On motion of Mr. Ohrstrom, seconded by Mr. Engel, members agreed to sponsor \$1,000 for full coverage.

**Public Relations:** Ms. Cardillo shared the current tally of donations. She stated that there have been \$16,686 from 82 donors. A large donation was received as a result of a transfer fee from the sale of George Greenhalghs 90 acre parcel to Brian Ferrell. She stated that the website is finished and asked members to give one final check before it goes live. The summer newsletter has been sent out, the main story is about Susie Bailey and her easement donation and community service. The Donor appreciation reception is scheduled for October 4<sup>th</sup> from 6:30 to 8:30 at Camden. Invitations were sent out last week to both financial donors and easement donors, a total of over 400 invites. Ms. Teetor stated she has started getting RSVP's totaling approximately 15 person to date. The fall newsletter is scheduled to go out the 3<sup>rd</sup> week in October she will contact Smithfield Farm for the feature story. She will also include a story on the VDACS presentation where Clarke was recognized for the 100<sup>th</sup> recorded easement using VDACS funds. Ms. Cardillo also asked members for ideas for the year end appeal letter – her theme is what critical need do the donations fill. Ms. Teetor stated that several recent easement purchases utilized donations for appraisals and for match.

**Report on Applications for Easement Purchase/Donation**

a. Ann Brown – Ms. Brown has applied to place an easement on her farm, known locally as Poulshot. The property is located at 1489 Millwood Road approximately ½ mile west of the intersection with Bishop Meade Road. The property is identified by Tax Map# 29-A-16A. It consists of 34 acres with an existing pre-1980 house (built in 1953) and 2 DURs. The applicant proposes to retire both the remaining DURs. The property meets 2 of the 4 criteria. The property resource score is 74.9. The applicant is retiring 2 DURs. It is not next to an existing easements and it is less than 40 acres. Points were given for retiring 2 DURs, having frontage on Millwood Road, a state scenic byway, having 21 acres in the within Prospect Hill Spring drainage basin, having 2/10 of a mile of stream frontage on Page Brook, and having two structures that are contributing in the Chapel Rural Historic District. Ms.

Brown originally applied under the DUR purchase program but is consulting with her financial advisors to determine if a donation would be better for her. A site visit was conducted on September 17<sup>th</sup>. The applicant is still working on determining if a donation or purchase is requested. No action is requested at this time.

b. Licking Valley Construction Company, Bo Welch agent Licking Valley Construction, Bo Welch, agent, has applied to the easement authority for approval of an easement DUR purchase. The properties are located in the 2200 block of Frogtown Road, approximately 1 mile south of the intersection of Frogtown Road and Morgans Mill Road. There are 2 parcels Tax Map# 32-5-4 is 13 acres, Tax Map# 32-5-7 is 9.9 acres. Each has 2 DURs and are vacant. The applicant proposes to retire one DUR on each parcel leaving 1 DUR remaining on each parcel. A site visit was conducted on July 11<sup>th</sup>. After the site visit Mr. Welch phoned staff to withdraw the application. He had spoken to his accountant who stated that he could have a similar financial gain by giving up the 2 DURs as a result of the merger and not have the restrictions of a Conservation Easement.

c. Sam & Elizabeth Conrad – Mr. Conrad has requested a revision to his application to allow a 4,800 square foot building to be located in the front yard of the property located at 13869 Lord Fairfax Highway, this item will be discussed in closed session.

d. Alida Coleman – Staff provided an update indicating that the appraisal has been completed and approved by the Bank so closing will hopefully be scheduled in October.

e. Rolling Ridge Foundation – new application for an easement donation  
The Rolling Ridge Foundation has applied to the easement authority for approval of an easement donation. The property is located at the north end of the Cool Spring Battlefield on the Shenandoah River. The property is identified by Tax Map# 17-A-2A. It consists of 22.97 acres with 2 DURs. The applicant proposes to retire the remaining DURs. The property meets 3 of the 4 criteria. The property resource score is 58.9. The applicant is retiring 2 DURs. It is next to an existing easement (Cool Spring) and it is less than 40 acres. Points were given for retiring 2 DURs, having frontage on the Shenandoah River, being adjacent to an existing easement, having a perennial stream, and steep slopes. On motion of Mr. Ohrstrom, seconded by Ms. Jones, members gave preliminary approval and asked staff to schedule a site visit.

On motion of Mr. Engel, seconded by Ms. Thomas the Authority unanimously approved going into Closed Session pursuant to Section 2.2-3711-A3 of the Code of Virginia, as amended, to discuss the Acquisition or Sale of Property. On motion of Mr. Ohrstrom, seconded by Ms. Bacon, the Authority unanimously approved reconvening in Open Session. Mr. Ohrstrom moved, seconded by Ms. Thomas, to certify that to the best of the member's knowledge:

- (i) only public business matters lawfully exempted from Open Meeting requirements under Chapter 2.2-3700, et sec., of the Code of Virginia, as amended, pursuant to Section 2.2-3711-A3 of the Code of Virginia, as amended, to discuss the Acquisition or Sale of Property, and
- (ii) only such public business matters as were identified in the motion by which the Closed meeting was convened were heard, discussed, and considered in the meeting by the Authority. The vote on the above motion was:

Ms. Byrd	Absent	Ms. Bacon	Aye	Mr. Buckley	Aye
Mr. Engel	Aye	Ms. Thomas	Aye	Mr. Ohrstrom	Aye
Ms. Jones	Aye	Ms. Catlett	Absent		

At the July meeting, On motion of Mr. Ohrstrom, seconded by Ms. Thomas members approved the potential business with the following conditions:

- 1) A building restriction line be located in front of the house to prevent any the location of any large building (> 1,000 sq ft)
- 2) The appraisal will be paid up front by the Easement Authority provided that the Authority is reimbursed at closing
- 3) There is limited outdoor display (to be outlined in the deed of easement)

Members discussed the applicants request to allow a 4,800 square foot building in the front yard. On motion of Mr. Ohrstrom, seconded by Ms. Jones members reiterated the original approval offer and denied the request to locate the building in the front yard. Mr. Buckley abstained.

**Adjournment** There being no further business, Ms. Thomas moved and Mr. Ohrstrom seconded that the Authority adjourn the meeting. The next meeting is scheduled for Thursday October 17<sup>th</sup> at 10:00 am. The motion was approved unanimously.

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Randy Buckley, Chair

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Alison Teetor, Clerk to the Authority

	Total Fund Balance	Donations	Stewardship/Restricted Funds Account	Local Funds
<b>SOY FY20 -</b>	<b>225,880</b>	<b>63,641</b>	<b>154,595</b>	<b>7,644</b>
<b>Fiscal Year 2020</b>				
July Rev/AR		2,034	230	15,000
July Exps/AP		-90	-2,109	-500
Aug Rev/AR		10,270	231	
Aug Exps/AP		-1,330	0	-998
Sept Rev/AR		1,920	194	
Sept Exps/AP		-4,770	0	0
Oct Rev/AR		1,010	0	
Oct Exps/AP		-4,513	0	-41,676
Nov Rev/AR		1,204	0	21,448
Nov Exps/AP		-1,960	0	0
YTD Rev/AR	53,540	16,437	654	36,448
YTD Exps/AP	57,945	12,663	2,109	43,174
Adjustments	0			
<b>YTD FUND BALANCE (AR &amp; AP)</b>	<b>221,474</b>	<b>67,416</b>	<b>153,140</b>	<b>919</b>

**Brenda Bennett:**  
 Transfer from Gen Fund

**Brenda Bennett:**  
 Coleman-VDACS  
 reimbursement-21,448

**VDACS**  
 22,770.73 Expires 12/31/2019 (FY2018)  
 75,738.77 Expires 12/31/2020 (FY2019)  
 98,509.50  
 -20,000.00  
 -21,448.00  
 57,061.50

-20,000.00

**ESTIMATED YTD FUND BALANCE 201,474 67,416 153,140 -19,082**  
 AVAILABLE Estimated YTD BALANCE-VDACS

**Anticipated Easement Closings:**  
 Sam & Elizabeth Conrad (estimated)  
 Alida Coleman-CLOSED-Actual Exp/Rev above

	Appropriated	Actual Expenses	Appropriated Balance Remaining
<b>FY19 Expenditure Appropriations</b>			
General Expenses	45,000	17,889	27,111
Alida Coleman easement	40,000	40,056	-56
			0
	85,000	57,945	0

**Clarke County:**  
 Includes expenses not specifically designated to an easement (including donation, stewardship and monthly Hall, Monahan expenses).

Through Nov 14, 20219

Conservation Easement Expense Detail - FY20

	Donations	Stewardship	Local Funds
<u>July</u>	90.00 Clarke County Ruritan Club-Ad for Fair catalog <u>90.00</u>	2,000.00 Sophia Dorsey-inspections 109.04 Sophia Dorsey-mileage <u>2,109.04</u>	500.00 Myers & Woods Appraisal Group <u>500.00</u>
<u>August</u>	480.00 Robin Couch Cardillo-summer newsltr & website 450.00 Gloria Marconi Illustration-summer newsltr 400.00 Clarke County Fair-sponsorship-pig scramble <u>1,330.00</u>	<u>0.00</u>	997.50 Hall, Monahan, Engle-Legal svcs for July 2019 <u>997.50</u>
<u>Sept</u>	2,500.00 Clarke County Treas-match for DHR CLG Grant 720.00 Robin Couch Cardillo-summer newsltr & fair 445.00 Winchester Printers-Remittance envelopes 1,011.38 Winchester Printers-Summer '19 newsletter 93.70 BB&T - Postage & Staples <u>4,770.08</u>	<u>0.00</u>	<u>0.00</u>
<u>Oct</u>	800.00 Robin Couch Cardillo-finalize website 537.52 Winchester Printers-Reception Invite mailing 100.00 Gloria Marconi Illustration-convert newsletter forms 1,625.17 Monks BBQ - Thank You Event 450.00 Gloria Marconi Illustration-Fall newsletter 1,000.00 CCHS - Donation to CCHS Athletic Dept <u>4,512.69</u>	<u>0.00</u>	1,620.00 David Leroy - Appraisal 1805 Wrights Mill Rd 40,056.00 CE Purchase - Alida Coleman <u>41,676.00</u>
Nov	1,000.00 Eric W. Wright - Tent rentals 960.00 Robin Couch Cardillo- Fall newsletter <u>1,960.00</u>	<u>0</u>	<u>0.00</u>
	<u>Donations</u>	<u>Stewardship</u>	<u>Local Funds</u>
<b>YTD Totals</b>	<b>12,663</b>	<b>2,109</b>	<b>43,174</b>



ROBIN COUCH CARDILLO

November 14, 2019

Clarke County Conservation Easement Authority  
Fundraising and Public Relations Report  
November 2019 meeting

**Donor Statistics**

See attached Master Report

- 2019 total to date: \$19,326.00 from 101 donations

**Ongoing**

*-Fall newsletter*

- Mailed; featured VDACS ceremony and George's op-ed

*-End-of-year Appeal*

- Letter in process; mailing after Thanksgiving

*-Wingate Mackay-Smith Land Conservation Award*

- Nominees?
  - 1<sup>st</sup> – Winkie Mackay-Smith
  - 2<sup>nd</sup> – Holy Cross Abbey
  - 3<sup>rd</sup> – Sliding-scale zoning pioneers
  - 4<sup>th</sup> – Melvin Kohn
  - 5<sup>th</sup> – Joe and Denise Sipe
- Date/venue?

# Fundraising Results: Clarke County Conservation Easement Authority

As of November 14, 2019

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Amount	\$13,345	\$19,090	\$20,871	\$25,649	\$26,396	\$25,843	\$23,530	\$42,266	\$36,260	\$57,356.00	\$24,778.00	\$26,101.00	\$34,815.28	\$19,326.00
# Donations	115	161	208	209	203	195	181	200	169	158	164	169	169	101
<b>YE Donor Appeal</b>														
YE Donor Appeal Amount	\$8,465	\$8,310	\$8,477	\$10,134	\$8,376	\$12,815	\$7,250	\$15,706	\$17,635	\$47,003	\$15,665	\$7,577	\$16,755	
Donor Respondents	73	59	87	86	76	68	50	69	51	61	47	48	58	
YE Prospect Amount	\$2,115	\$425	\$425				\$40		\$1,650	\$104	\$25	\$325	\$2,200	
Prospect Respondents	24	7				1			3	2	1	3	4	
<b>Winter Newsletter</b>														
Dollar Amount	\$2,700	\$2,700	\$2,074	\$5,820	\$2,810	\$2,520	\$3,415	\$1,975	\$3,705	\$3,420	\$2,725	\$2,810	\$1,600	\$2,500
Respondents	23	19	38	38	26	27	32	28	26	27	19	23	15	23
<b>Spring Newsletter</b>														
Donor: Dollar Amount	\$3,775	\$455	\$2,074	\$5,820	\$2,810	\$2,520	\$3,415	\$1,975	\$3,705	\$3,420	\$2,725	\$2,810	\$1,600	\$2,500
Donor: Respondents	35	5	19	38	26	27	32	28	26	27	19	23	15	23
taxpayer Spring Newsletter: Dollar Amt	\$2,200	\$940	\$940	\$460	\$450	\$825	\$765	\$165	\$1,380	\$100	\$75	\$1,150	\$550	\$2,045
taxpayer Spring Newsletter: Respondents	16	19	19	10	4	11	5	4	9	1	3	8	3	6
<b>Summer Newsletter</b>														
Dollar Amount	\$2,370	\$2,020	\$2,020	\$1,330	\$1,883	\$2,735	\$1,580	\$5,040	\$3,215	\$1,927	\$2,115	\$3,110	\$4,480	\$2,135
Respondents	20	27	27	22	33	26	21	22	27	22	28	20	38	23
<b>Fall Newsletter</b>														
Donor: Dollar Amount	\$2,210	\$765	\$765	\$260	\$7,300	\$2,946	\$4,630	\$2,660	\$2,325	\$1,250	\$600	\$3,870	\$220	\$1,065
Donor: Respondents	12	5	5	7	25	26	30	27	14	3	6	11	4	3
Taxpayer Fall Newsletter: Dollar Amt	\$1,430	\$90	\$90	\$1,405	\$65	\$605	\$715	\$240	\$760		\$325	\$1,200	\$100	
taxpayer Fall Newsletter: Respondents	25	4	4	8	2	8	9	5	5		5	4	1	
<b>Over the Transom</b>														
Dollar Amount	\$3,380	\$3,380	\$3,380	\$4,175	\$1,900	\$888	\$1,457	10,500	\$1,550	\$257	\$362	\$2,230.00	\$3,970	\$8,665
Donor Respondents	17	17	17	11	5	6	2	2	2	3	12	7	17	10
<b>Donor Thank-You Party</b>														
Dollar Amount	\$1,105							\$1,175	\$705	\$595	\$638	\$710		
Donor Respondents	6						4	4	6	14	14	6		
<b>Photo Revenue</b>														
Notecards					\$747	\$57	\$67				\$	\$304		\$248 (4)
Gift-in-Kind (admin work donated by Kate Petranec)						\$346	\$473	\$469						



## MEMORANDUM

TO: Conservation Easement Authority  
FROM: Alison Teetor  
DATE: October 31, 2019  
SUBJECT: Application for easement donation – Luke & Sally Neff

Luke and Sally Neff have applied to the easement authority for approval of an easement donation. The property is located in the 7200 Block of Howellsville Road. The property currently consists of 3 1 acre parcels identified as Tax Map#'s 37A2-7-8, 9, &10. Each lot has 1 DUR. The applicant proposes merge the lots into one parcel and retire two of the three remaining DURs.

The parcel is zoned FOC and is not currently in use value taxation, and is not eligible, in accord with the Commissioner of Revenue's requirements, then a donation may be considered if it meets at three of the four following criteria:

- 1) the parcel's Property Resource Score is at least 35;
- 2) at least one dwelling unit right is extinguished by the conservation easement;
- 3) it is adjacent to another easement;
- 4) the parcel offers protection of a locally significant natural or historic feature, as determined by the Easement Authority.

The property meets 3 of the 4 criteria. The property resource score is 46.8. The applicant is retiring 2 DURs. It is across the road from an existing easement and it is less than 40 acres. Points were given for retiring 2 DURs. The parcel offers protection of a significant natural feature -- having frontage on the Shenandoah River.

### Recommendation

Give Preliminary approval and schedule a site visit.



Luke Neff & Sally Neff  
 Tax Map#'s 37A2-7-8, 9, & 10  
 ~ 1 acre/lot, 1 DUR/lot



Clarke County GIS  
 October 31, 2019



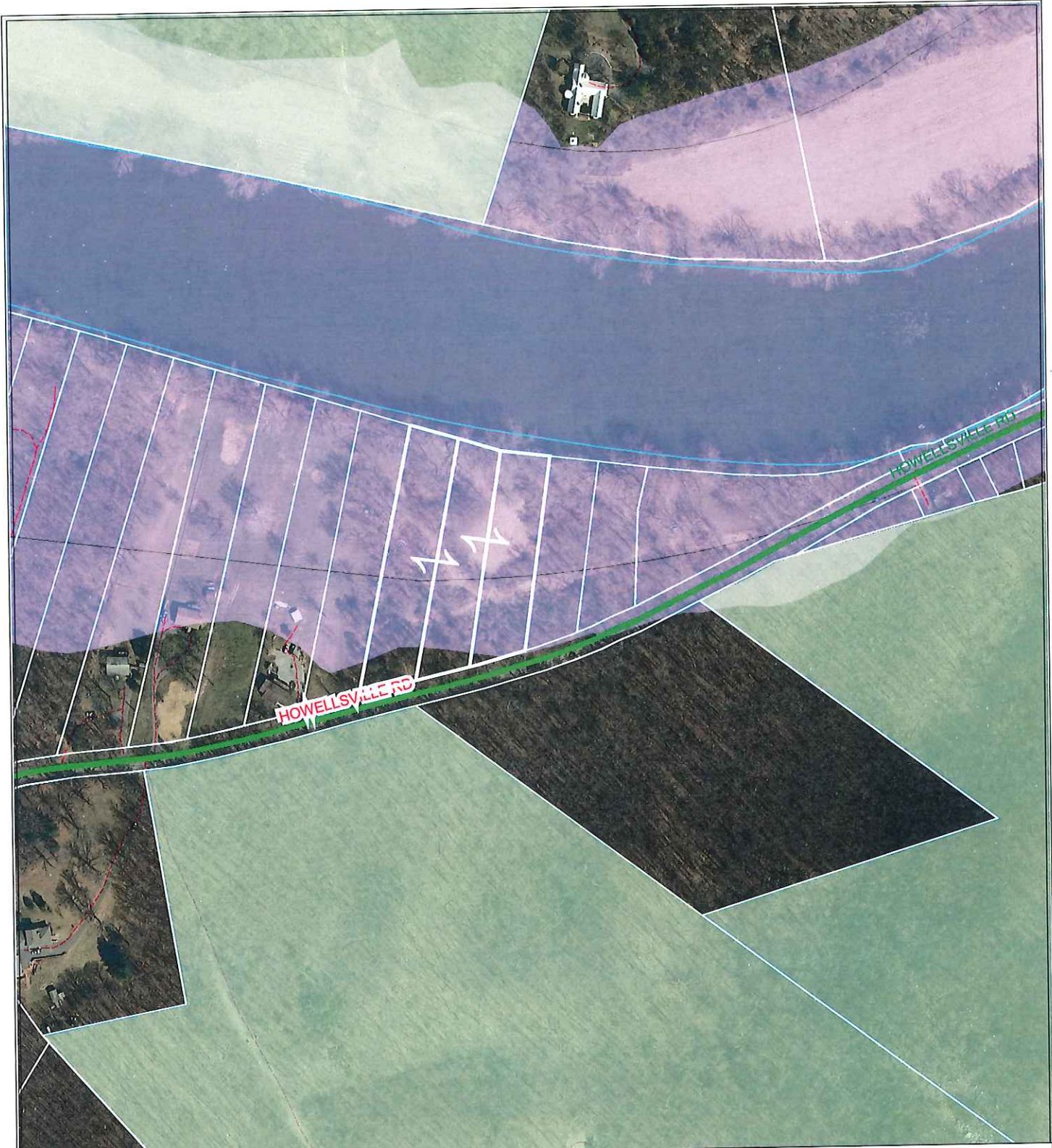
-  Parcel Boundary
-  Public Road
-  Private Road
-  Scenic Byway
-  Conservation Easement

Location Map



Aerial Imagery 2015 Commonwealth of Virginia





Luke Neff & Sally Neff  
 Tax Map#'s 37A2-7-8, 9, & 10  
 ~ 1 acre/lot, 1 DUR/lot

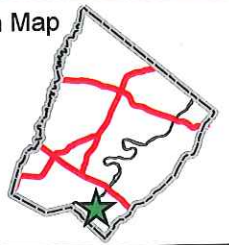


Clarke County GIS  
 October 31, 2019



- Parcel Boundary
- Public Road
- Private Road
- Scenic Byway
- Conservation Easement
- 100 year flood plain

Location Map



Aerial Imagery 2015 Commonwealth of Virginia

## MEMORANDUM

TO: Conservation Easement Authority  
FROM: Alison Teetor  
DATE: November 14, 2019  
SUBJECT: Application for easement DUR purchase – PATC, Phil Paschall, agent

The Potomac Appalachian Trail Club (PATC), Phil Paschall, agent, has applied to the easement authority for approval of an easement DUR purchase. The property is on Hidden Hollow Lane, off Mount Carmel Road approximately 1.4 miles north of Route 50. The property is identified by Tax Map# 39-A-53. It consists of 59.7 acres with 3 DURs. The applicant proposes to retire the remaining DURs.

The parcel is zoned FOC and is not currently in use value taxation, but is eligible for use value taxation, in accord with the Commissioner of Revenue's requirements, then a purchase may be considered if at least two of the following four guidelines are met:

- 1) the parcel's Property Resource Score is at least 35;
- 2) at least one dwelling unit right is extinguished by the conservation easement;
- 3) the parcel is adjacent to a parcel already under permanent conservation easement;
- 4) the property has a minimum area of 40 acres.

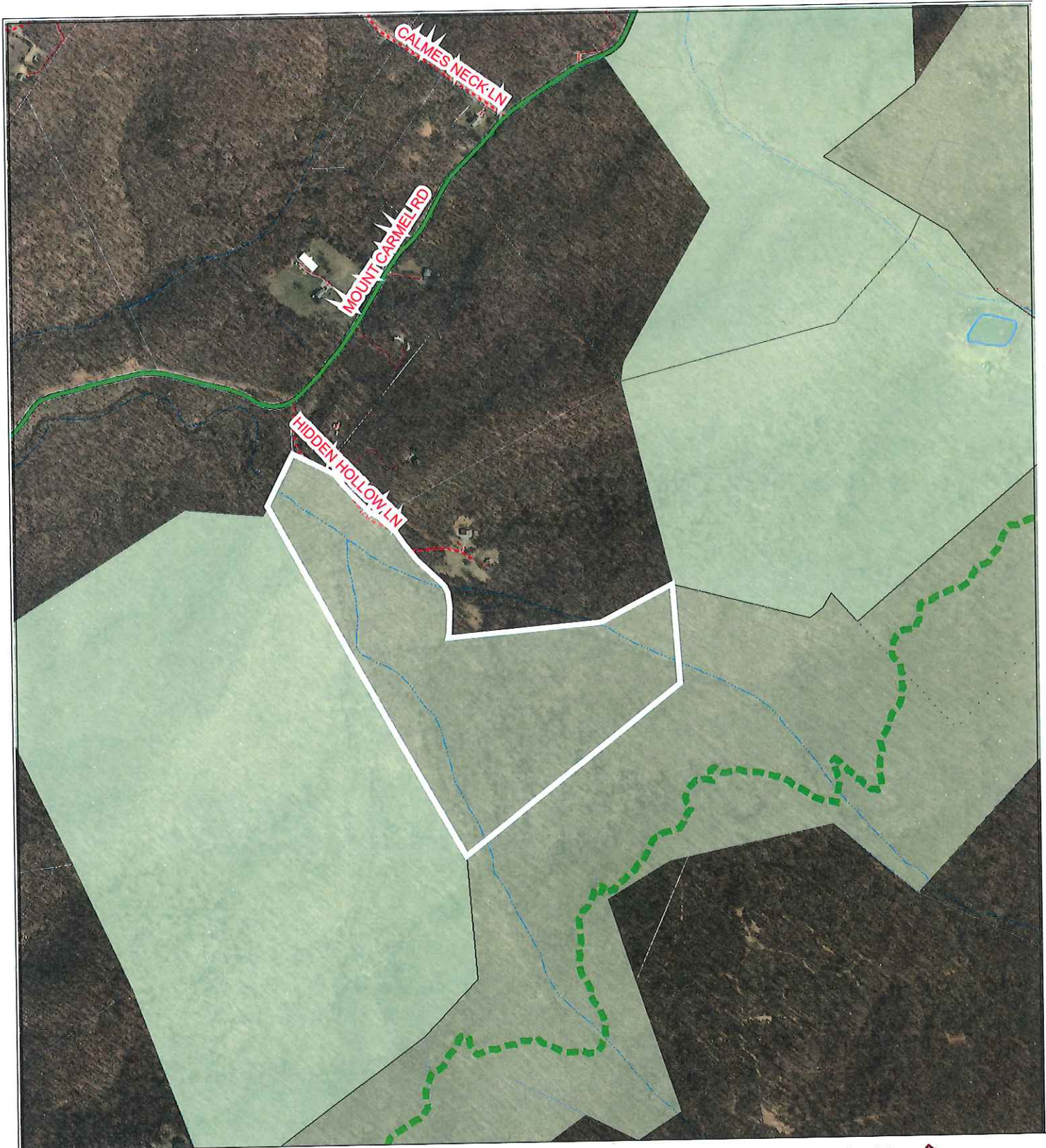
The property meets all of the 4 criteria. The property resource score is 69.42. The applicant is retiring 3 DURs. It next to an existing easement and it is more than 40 acres. Points were given for retiring 3 DURs, being adjacent to Appalachian Trail property and an existing easement, and being owned by PATC for between 20 and 30 years.

The applicant is a non-profit organization requesting a DUR purchase. Therefore current policy is to offer payment of up to 25% of the value of the easement. Included in the packet is background information on the policy, it was adopted to apply to appraised value easements prior to the DUR purchase option.

### Recommendation

Give preliminary approval and schedule a site visit.





Potomac Appalachian Trail Conservancy  
 Tax Map# 39-A-53  
 59.7 acres, 3 DURs



Clarke County GIS  
 November 14, 2019

570 285 0 570 Feet



- Appalachian\_Trail
- Appalachian Trail properties
- Intermittent Stream
- Perennial Stream
- Public Road
- Private Road
- Parcel Boundary

Location Map



## MEMORANDUM

**To:** Board of Supervisors  
**From:** Conservation Easement Authority  
**Re:** Proposed amendment of income criteria  
**Date:** November 18, 2008

As described in the Determination of Conservation Easement Value Policy adopted by the Board of Supervisors; two factors are evaluated when determining an easement value; 1) the appraised value of the easement and 2) the owners' 3-year average adjusted gross income, based on the 1040 tax forms. The appraised easement value is adjusted based on the income of the owner. Lower~~est~~-income owners ~~are~~ *may be* offered *up to* the full-appraised value of the easement. Middle-income owners ~~are~~ *may be* offered a portion of the appraised value and higher-income owners *may be* ~~are~~ offered a minimal amount. *Easement donors may be entitled to seek tax deductions and tax credits to the extent they are not compensated for the entire appraised value.*

Recently, an application for easement purchase was received from the Community of Cistercians, Holy Cross Abbey. As the organization is nonprofit, they do not file 1040 tax forms; they file 990 forms. In reviewing the 990 forms submitted by the monks, it quickly became clear that it would be difficult to equate these forms with 1040s. Therefore, the Authority requested assistance from Yount, Hyde, and Barbour to try to sort through the issue. Mr. Jeff Bolyard provided a memorandum that described the methodology used to equate the income levels. This memorandum and subsequent discussions led the Authority to conclude that equating income levels of nonprofits is complicated. Mr. Soonthornchia suggested that the Authority consider developing a different set of criteria for nonprofits.

Four options were discussed and members agreed to recommend the following amendment to the current Easement Value Policy:

**Purchases from Nonprofits – The Authority may offer payment up to 25% of the appraised value of the easement.**

18 November 2008

**RESOLUTION**

**WHEREAS**, the 2007 Clarke County Comprehensive Plan calls for the preservation of open land in:

Goal 1, which states:

*Preserve and protect the agricultural, natural, and open-space character of unincorporated areas;*

and in Objective 1 which states:

*Encourage agricultural operations and productivity and ensure the preservation and availability of agricultural lands for the continued production of crops and livestock through the following policies and the Agricultural Land Plan.*

and Policy 15 of Objective 1, which states:

*Encourage and expand support for the Conservation Easement Purchase Program, both philosophically and financially, to retain land essential to agriculture and to encourage its agricultural use.*

and in Objective 2, which states:

*Preserve the natural beauty and protect the ecology of forested areas to ensure that development in those areas is in conformance with their environmental limitations through the following policies and the Mountain Land Plan.*

and Policy 5 of Objective 2 which states:

*Promote the placement of conservation easements on lands adjoining or visible from the Appalachian National Scenic Trail and the Shenandoah River and protect the scenic value of those lands when making land use decisions and plans.*

**WHEREAS**, the Clarke County Board of Supervisors adopted Easement Value Criteria in September 2002 to focus the purchase of easements on properties owned by low- and middle-income households;

**WHEREAS**, the an inflationary adjustment of the Easement Value Criteria is recommended to reflect changes in economic conditions;

**WHEREAS**, equating income levels of nonprofits with adjusted gross income presents complications not normally associated with for-profit entities, causing the Authority to consider developing a different set of criteria for nonprofits.

**WHEREAS**, funding levels may change requiring the Authority to offer less than 25% payment of the appraised value of the easement;

**WHEREAS**, at their 15 October 2008 meeting, the Conservation Easement Authority unanimously recommended amending the Easement Value Criteria to include provisions for easement purchases from nonprofit organizations;

**NOW THEREFORE, BE IT RESOLVED THAT** the Clarke County Board of Supervisors hereby establishes the attached revised Easement Value Criteria to include criteria for purchases from nonprofit organizations.

**Attest:**

\_\_\_\_\_  
**David L. Ash, Clerk to the Board**

## MEMORANDUM

TO: Board of Supervisors  
FROM: Alison Teetor  
DATE: November 4, 2019  
SUBJECT: Application for easement donation – Rolling Ridge Foundation

The Rolling Ridge Foundation has applied to the easement authority for approval of an easement donation. The property is located on the north end of the Cool Spring Battlefield on the Shenandoah River. The property is identified by Tax Map# 17-A-2A. It consists of 22.97 acres with 2 DURs. The applicant proposes to retire the remaining DURs.

The parcel is zoned FOC and is not currently in use value taxation, but is eligible, in accord with the Commissioner of Revenue's requirements, then a donation may be considered if it meets at three of the four following criteria:

- 1) the parcel's Property Resource Score is at least 35;
- 2) at least one dwelling unit right is extinguished by the conservation easement;
- 3) it is adjacent to another easement;
- 4) the parcel offers protection of a locally significant natural or historic feature, as determined by the Easement Authority.

The property meets 3 of the 4 criteria. The property resource score is 58.9. The applicant is retiring 2 DURs. It next to an existing easement (Cool Spring) and it is less than 40 acres. Points were given for retiring 2 DURs, having frontage on the Shenandoah River, being adjacent to an existing easement, having a perennial stream, and steep slopes. The easement authority gave preliminary approval at its September meeting and will give final approval on November 21<sup>st</sup>.

Recommendation  
Approve the easement donation of the Rolling Ridge Foundation.





Rolling Ridge Foundation  
 Tax Map# 17-A-2A  
 22.97 acres, 2 DURs



Clarke County GIS  
 October 31, 2019



- Parcel Boundary
- Public Road
- Private Road
- Scenic Byway
- Conservation Easement

Location Map



# IRS Probes Abuses in Conservation Deals

By RICHARD RUBIN

WASHINGTON—The Internal Revenue Service is pursuing criminal cases surrounding land conservation deals that have emerged as a focus of the agency's enforcement efforts, the tax agency said Tuesday.

The involvement of IRS criminal investigators marks the latest expansion of the tax agency's yearlong attempts to curb so-called syndicated conservation easement.

The IRS now intends to pull out the big guns to uncover and

prosecute criminal violations," said Nancy McLaughlin, a University of Utah law professor who studies conservation easements. "This is great news for federal taxpayers and for conservation, both of which suffer when billions of dollars are wasted on these abusive transactions."

The IRS didn't disclose details about the number of potential criminal cases, but said its combined civil and criminal efforts include billions of dollars in deductions and thousands of investors in the deals.

"Abusive syndicated conservation easement transactions undermine the public's trust in private land conservation and defraud the government of revenue," IRS Commissioner Charles Rettig said. "Putting an end to these abusive schemes is a high priority for the IRS."

U.S. tax law lets landowners donate easements that limit development on their property through permanent deed restrictions aimed at protecting sensitive habitats and meeting other environmental aims. They can then claim charitable con-

tribution deductions for the diminished value of the land.

Conservation groups and bipartisan majorities of Congress support that concept and say it has proven useful in preserving land in fast-growing areas. But in practice, some landowners have been using aggressive valuations and partnership structures to generate large tax deductions and investment opportunities marketed to wealthy individuals. In some deals, high-income people can invest \$1 and claim \$4 of more in deductions within months.