



# CONSERVATION IN THE LAKELANDS

SERVING EIGHT COUNTIES IN THE WESTERN PIEDMONT OF SOUTH CAROLINA

► SPRING 2016

## USLT Exceeds 40,000 Acres Protected *Fifth Among SC Land Trusts in Acres Conserved*

By Ken Driggers

"To tell the truth, I didn't believe it at first," said Wallace Wood, Executive Director of the Upper Savannah Land Trust. "I knew we were doing well but had no idea we were among the State's leaders in land conservation."

What Wood is referring to is the updated number of acres preserved by South Carolina's 24 land trusts released by The Nature Conservancy. The figures reveal that Upper Savannah is fifth in the state among land trusts in acres preserved. The Nature Conservancy maintains a database of the protected lands in the state.

"Over our 15 years in operation," said USLT Chairwoman Rossie Corwon, "we have preserved 40,055 acres that will be there for future generations for farming, forestry, scenic views, wildlife habitat, water quality enhancement and protection of special places. We are so excited to be among the leaders in land conservation."

USLT is also proud of what land it has protected. "We have conserved large chunks of property in the Stevens and Turkey Creek Watersheds which are part of the Savannah River basin," Wood said. "This area is often listed as among the most diverse ecosystems in the southeastern United States. Easements in other watersheds like the Saluda River and Enoree River are important too. Limiting development in these types of watersheds is really what the land conservation movement is all about."



Hamp Warner signs a conservation easement which makes 40,055 acres that the Upper Savannah Land Trust is protecting for future generations. Hamp and his brother Bill have placed conservation easements on other properties they own also.

"One other consideration," Corwon said, is "we are one of the most efficient land conservation organizations in South Carolina. While some land trusts are mostly run by volunteers, others have large staffs up to 20 people. We have managed this success with one part-time executive director. Everyone works together at USLT. From Wallace, to the Board of Directors, to the committed landowners, and to our contributing members, I think USLT exemplifies what a community land trust is all about. Everyone works hard to fulfill our mission."

"Thank you to everyone!"

### UPPER SAVANNAH LAND TRUST

The mission of the Upper Savannah Land Trust is to encourage and support conservation of natural and scenic lands, farms, forests, waterways, and open spaces in our eight-county area: **Abbeville, Anderson, Edgefield, Greenwood, Laurens, McCormick, Newberry, and Saluda** Counties.

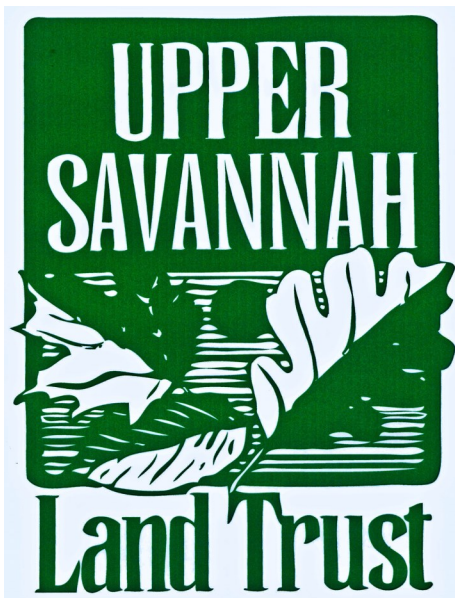
The Upper Savannah Land Trust is a 501 (c) (3) membership organization. Contributions are tax deductible.

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**Conservation  
in the Lakelands**

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**430 Helix Road  
Greenwood, SC 29646**

#### **USLT Officers and Board 2016-17**

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Wallace Wood

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## **From the President's Desk . . .**

I am still chuckling at Amanda McNulty's presentation at our 2016 Annual meeting; she is very knowledgeable and quite sassy! I hope you attended the meeting and heard her presentation. Thank you Rick Green for another well executed meeting, Bryan Green for another successful silent auction, and Hamp Warner for an outstanding gun raffle.

There are three things on which I would like to focus this letter - one, the success of our land trust; two, what success can mean for conservation; and three, future growth and need for participation and support.

The Upper Savannah Land Trust is proud to announce that we have reached a milestone in protecting over 40,000 acres through conservation easements. I believe that this milestone is possible because of the group of people involved with our Land Trust- from our conservation easement donors to Land Trust members, current and former Board Members, and our Executive Director- I feel very privileged working with this stellar group. The success of the USLT is because YOU care. Thank you.

If you did attend the Annual Meeting, you will recall that Amanda McNulty spoke about

wildlife corridors, and habitat loss and fragmentation, which continues to be a focused topic of research nationwide, and specifically in South Carolina through the SC Department of Natural Resources. The Stevens Creek Heritage Preserve, consisting of 454 acres in McCormick and Edgefield counties, is part of the SCDNR Heritage Trust Program, "created to conserve those natural features and cultural resources that are quickly disappearing as the state's population increases in size." The Stevens Creek Watershed is an area where the USLT may ultimately have an impact, by linking conservation easements and providing corridors.

I am excited for the future of the USLT. We continue to move toward the goal of accreditation - quite an undertaking for an organization of our size. We continue to grow, and with that growth comes additional responsibilities including monitoring, records maintenance and review, and fiduciary strength. We need Land Trust members, like you, who will continue be proponents of the organization - donating time, service, and financial support.

Sincerely,  
Rossie



**2015 Conservation Easement Donors.** From left. Dr. Bryan Green, BGT Timbers LLC; Robin and Jody Patrick, Southern Resources LLC; Dr. Kathleen and Dr. Brant Parramore; and Tim Burke, Davis Land & Timber LP and Eden Hall LP. Not pictured: Gary Alexander, Generostee, Weems Mitigation & Restoration LLC; Kathleen Culp; Tracey Erickson, Long Cane Timber LLC. Ten easement donations totaling 3,128 acres were completed giving USLT a grand total of 39,645 protected acres at the end of 2015.

**Upper Savannah Land Trust Annual Meeting** guest speaker Amanda McNulty, host of ETV's "Making It Grow," encourages attendees to have less lawn area and use more native plants in their yards to benefit wildlife. McNulty spoke to nearly 100 who attended March 24 at the Arts Center at the Federal Building in Greenwood.

## Membership Donors Supporting USLT Conservation Efforts in 2015-2016

### Membership Donors

We gratefully acknowledge the support of these donors for the period 1/1/15 to 5/1/16.

#### **Savannah/Saluda Society, \$3,000 or more**

ABW Limited Partnership  
Margaret & L.B. Adams, Jr.  
Ballentine Residential Properties, LLC  
Kathleen Culp  
Davis Family Foundation Inc.  
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Randy & Tracey Erickson  
Generostee Weems Mitigation & Restore LLC  
Dr. Bryan Green  
James Brantley & Kathleen Parramore  
Clark Rushton  
Southern Resources LLP  
Cate Townsend

#### **Foundation, \$1,500 - \$2,999**

Ann R. Adams

#### **Guardian, \$1,000 - \$1,499**

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Sandra & Kevin Thomas  
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#### **Patron, \$250 - \$499**

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Gail & Ken Kinard  
S.C. Conservation Credit Exchange  
Fred Suggs Jr.  
Brad & Pam Thompson  
Thompson Forest Consultants  
Frank & Lisa Wideman

#### **Family, \$100 - \$249**

Joyce & Spears Alexander  
C.E. (Gene) Berry Jr.  
Nikki Blease  
Pascal & Judy Brock  
Eddie Bryan  
Al & Cynthia Bryan  
Citizens Trust  
Mac & Linda Cobb  
Joseph W. Cobb  
Margaret & Reid Conrad  
Anne Craig  
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Eddy Ellison  
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Alvin Feltman  
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#### **Greenwood Conservation District**

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Bill Lesesne  
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Rivers Edge Forest Products  
Andy Robinson  
J. William Rogers III  
Janis & Jimmy Sanders  
Richard Shealy  
Water Craig Stuckey  
Bill & Kristie Warner  
Hamp & Jill Warner

#### **Friend, \$50 - \$99**

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Elizabeth Darnell  
William Dufford  
Carolyn P. Ehle  
Billy Fleming  
Christopher Gordy  
Rick Green  
Greenwood County Forestry Association  
John Harrison  
Lyn W. Lineberger  
Hugh Riley  
Bill Robinson  
W. Virgil Wall Jr.  
John & Anna Welborn





## Tax Laws Providing Incentives to Donate Conservation Easements

**By Wallace Wood**

With the passage of the America Gives More Act by Congress at the end of 2015, landowners who place conservation easements on their farms and forests get additional federal and state tax incentives. The “enhanced” conservation easement incentives that many of you have benefited from over the past several years have been made permanent.

Landowners can now deduct up to **50 percent** of their adjusted gross income on their federal and state income taxes. Qualifying farmers may be able to deduct up to 100 percent of AGI. Easement donors have up to 16 years to use up their deduction.

Additionally South Carolina provides a tax credit of 25 percent of the conservation value up to \$250 per acre. Those credits can be used or sold.

Tax deductions and credits are based on the conservation value of property determined by a qualified appraiser. Properties must meet certain criteria established by the IRS to qualify for a conservation easement. In exchange for favorable tax treatment, landowners give up some development rights such as high density housing, industrial and commercial development, strip mining and outdoor advertising such as billboards.

Properties must have conservation values that enhance scenic views, wildlife habitat, and water quality or protect unique plants and animals.

Peggy Adams presents the 2016 “Peggy Adams Conservation Award” to Emmett I. Davis, Jr. Mr. Davis and his family donated a conservation easement with almost 11,000 acres in 2009. Since then they have placed conservation easements on several thousand more acres, some of which has been sold with the easement on it. They now own over 13,000 acres with a conservation easement in the Hard Labor Creek and Cuffeytown Creek watersheds, making it one of the largest private protected areas in the state. The award was named after Peggy who, along with her husband L.B. Adams or “B” as he is commonly called, founded the Upper Savannah Land Trust in 2000 and have been great supporters since.

CONSERVATION EASEMENTS AND ACRES BY COUNTY 2016		
County	Number of Easements	Acres
Abbeville	6	1,471
Aiken	1	342
Anderson	7	2,731
Edgefield	4	3,292
Greenwood	31	10,516
Laurens	7	2,587
McCormick	12	14,587
Newberry	10	2,043
Oconee	2	126
Saluda	14	2,360
<b>Total</b>	<b>94</b>	<b>40,055</b>

# Help Conservation and USLT: Consider a Charitable Remainder Trust

**By Ken Driggers, USLT Counsel**

Owners of land spend lots of time considering what will become of their property once they pass away. They want to use their land and need the income now, but there is no option for family management in future generations. So the question becomes what to do with the family farm in the future.

Landowners in this situation should consider an estate planning tool called a charitable remainder trust. A Charitable Remainder Trust, CRT, is a special tax-exempt arrangement where you transfer cash or assets to a charity now and receive use of the property and income for life. When you or your spouse dies, the property goes to USLT. Other types of assets like stocks can also be placed in a charitable remainder trust.

When you transfer your property to a CRT you will generate an income tax deduction for you in the year you make the transfer. The deduction is based upon the present value of the remainder interest that will ultimately go to USLT. The amount of deduction is based upon several factors. You have five additional years after the initial year to use all of your federal tax deduction.

You can continue receiving income from the property after you have taken your deduction. Your mini-

mum payout rate from the trust is 5% of the annual income and the maximum is 50%. You will gain more control by using a CRT as you will be giving USLT the amount the government would normally take after you have passed. You will reduce your income and estate taxes. You can also sell what you put in the trust with no capital gains taxes.

A charitable remainder trust is most useful when a donor has substantial resources and owns highly appreciated assets that earn a low rate of return (like stock) or cost the donor money to maintain (such as land). This is a good option with landowners with land that has grown in value over their lifetime.

Supporting the Upper Savannah Land Trust through a CRT is a generous way to donate a legacy gift to further land conservation in the South Carolina Piedmont. When you pass away, the remaining assets in the CRT will pass to USLT without the expense and delay of probate. Charitable remainder trusts are a generous way to provide significant long-term financial support to USLT as well as immediate income for you and your family.

If you are interested in discussing a CRT, please contact our executive director, one of our board members or me.



**The Upper Savannah Land Trust Administrative Committee through June 30, 2017 consists of: sitting left, Hamp Warner, Vice President; Rossie Corwon, President; standing left, Andy Robinson, Treasurer; Wallace Wood, Executive Director; Rick Green, Secretary.**

# USLT Seeking Accreditation from Land Trust Alliance

## By Elyse Benson

The USLT has officially launched the process for earning accreditation from the Land Trust Alliance (LTA) because it assures the public and our donors that our organization adheres to the highest national standards in all aspects of our operations.

The LTA is the body that advocates for land trusts and offers training and support to land trusts. The Land Trust Accreditation Commission is a partner board that reviews accreditation applications. The USLT board is expected to be actively engaged and knowledgeable about their duties and responsibilities, and

is required to perform regular reviews of our mission, by-laws, board and employee performance, financial transactions, and all policies.

The LTA maintains a set of standards and practices that apply to every aspect of land trust activity, including 12 broad standards with 88 supporting practices. During the application review, USLT activities are measured practice by practice against those standards, and documents are provided to support all questionnaire responses. The LTA looks at all aspects of our easement review process, the documentation provided to the review committee and the full board

prior to any decision, and how the project supports our mission and provides a public benefit according to IRS requirements.

The application documentation is formidable, and recertification requires keeping up with documentation for review every five years. We encourage you to browse thru the LTA website ([www.landtrustalliance.org](http://www.landtrustalliance.org)) and the Land Trust Accreditation Commission website ([www.landtrustaccreditation.org](http://www.landtrustaccreditation.org)) for a full appreciation of the accreditation process.

Conservation easements conserve vital lands while easing tax burdens on donors.

Have you sold your easement property or changed names? If so, it's important you let us know. We need name and contact info of new buyer. Also, if you change the name of ownership to an LLC, for example, please inform us. A copy of the deed reflecting name or ownership change should be provided to us. Thank you for making our record keeping easier.

## We Need Your Support

Please consider a tax-deductible donation to the USLT in one of our membership categories. Form may be downloaded from our web site or you may donate through PayPal.

**Friend (\$50 – \$99)    Family (\$100 – \$249)    Patron (\$250 – \$499)**  
**Sponsor (\$500 – \$999)    Guardian (\$1,000 – \$1,499)**  
**Savannah/Saluda Society (\$3,000 or more)**



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