

# CONSERVATION CORNER

By Tina Cotton

## Andover Conservation Commission

Andover has seen the successful effort to create a conservation easement on the Hersey Family Farm with the Ausbon Sargent Land Preservation Trust. Jerry Hersey retains ownership of the land and can continue to operate the land as a working farm from which he derives his income.

The only difference you'll notice once the conservation easement deed is finalized is that the land must remain as "open space." It cannot be subdivided and developed as house lots or commercial property in the future.

The development rights to land like the Herseys' are worth big bucks in the real estate market. To compensate for giving up the right to cash in on those big bucks, the landowner who creates a conservation easement can receive a sizeable Federal income or estate tax break.

Last summer Congress passed the Pension Protection Act of 2006 to make the donation of conservation easements even more appealing. The Land Trust Alliance summarizes the changes this way:

"The new law:

- Raises the deduction a donor can take for donating a conservation easement from 30% of their adjusted gross income in any year to 50%;

- Allows qualifying farmers and ranchers to deduct up to 100% of their income; and

- Extends the carry-forward period for a donor to take tax deductions for

voluntary conservation agreements from five to 15 years.

"Under the previous rules, a landowner earning \$50,000 a year who donated a \$1 million conservation easement could take a \$15,000 deduction for the year of the donation and for an additional five years – a total of \$90,000 in tax deductions.

"The new rules allow that landowner to deduct \$25,000 for the year of the donation and then for an additional 15 years. That's \$400,000 in deductions.

"If the landowner qualifies as a farmer or rancher, they can zero out their taxes. In that case, they could take a maximum of \$800,000 in deductions for their million dollar gift."

For more details, visit [LTA.org](http://LTA.org).

If you are considering an easement to preserve your fields and forests for future generations, now is the time to start, before this 2007 law expires. Creating a conservation easement takes time – for an appraisal, surveying, and legal and tax advice.

Local property taxes will not be impacted because you will, in most cases, continue to pay Current Use property taxes. However, the overall tax rate will benefit because the town will never have to provide additional road maintenance, educational expenses, and so forth for a new housing development on your land.

For help with creating a conservation easement on property in Andover, contact the Ausbon Sargent Land Preservation Trust at 526-6555 or [AusbonSargent.org](http://AusbonSargent.org).



Sue Nelson and Leon Nelson prepare to feed hungry snowmobilers and visitors at this year's Highland Lake Snofest. Photos: Bob Bussey

## Andover Snowmobile Club

By Allan Houle

### Andover Snowmobile Club

On Saturday, February 17, the Andover Snowmobile Club held its fifth annual Highland Lake SnoFest at the Andover Fish and Game Clubhouse in East Andover. There were 15 snowmobiles on display, with collectors from Maine, New Hampshire, and Massachusetts. The snow was plentiful, the food was hot and the riding was good.

Many of the collectors rode their machines on the channel at Highland Lake. There was a road plowed out that made the riding flat and enjoyable.

Just prior to awarding the trophies, the collectors got together for a parade around Highland Lake that was a lot of fun. Trophies were awarded as "people's choice" awards. These trophies

were awarded based on the voting of fellow collectors and spectators.

The People's Choice Trophy for best antique snowmobile went to Steve Rosen's beautifully restored 1924 Model T Snowmobile. People's Choice Race was awarded to Dan Chicoine for an original 1973 Alouette Super 440. People's Choice Trail was awarded to Tom White with an original 1976 Mercury Trail Twister.

Many spectators rode their snowmobiles in on the Corridor 2 trail. It was nice to see the trail system open and superbly groomed by the Andover Snowmobile Club. The snow was late this season, but it came just in time for our event.

We would like to thank everyone who displayed and attended this event and also those who provided and prepared the food for this event.

## SUNAPEE-RAGGED-KEARSARGE GREENWAY

The Sunapee-Ragged-Kearsarge (SRK) Greenway Coalition's winter hike schedule concludes with two snowshoe hikes, one long and difficult and one short and relatively easy. For SRK information see [SRKG.com](http://SRKG.com).

Please call the hike leader at least the day before for starting location and time. Snowshoes are the presumed mode of transport.

Saturday, March 3. A hike jointly sponsored with the Monadnock-Sunapee Greenway on their trail from

Mount Sunapee State Park to Pillsbury State Park in Washington. 12 miles. Difficult. Gerry Gold, 938-6132.

Saturday, March 10. In New London, from Pleasant Lake to Whitney Brook Road via the Webb Trail, the Pleasant Lake High Trail, and the Cook Trail. 4 miles. Moderate. Brent Scudder, 763-0187.

Greenway guidebooks are available at local book stores. The SRK Greenway Coalition is a ten-town all-volunteer non-profit organization with members throughout the SRK region and beyond.

### FOUR PROPERTIES UNDER AGREEMENT IN FOUR WEEKS!

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