



# Green Space Advisor

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## Message From The President: Bobby Berg

Who makes land conservation happen? Mostly it's part-time volunteers and donors of land or money. Volunteers are usually motivated, but they aren't always educated because keeping up with the diversity of conservation techniques and laws can be a full-time job. (The laws, especially, are a moving target.) Fortunately, there is a bit of helpful infrastructure in the form of an annual conference hosted by the Maryland Land Trust Alliance. Last May, two Green Space board members attended the Maryland Land Conservation Conference in Towson, which consisted mainly of parallel workshops on

the practicalities of land conservation. This edition of the Advisor reports on the four workshops that Barbara Ray and I chose to attend. They dealt with:

- Historic preservation
- Google Maps and Google Earth as conservation tools
- Accreditation of land trusts
- The IRS and conservation easements

A fifth article by Steve Barry gives a brief history of the Sandy Spring community. We hope you find this newsletter informative!

## Thanks for your service, Joli!

For the last six years, Greater Sandy Spring Green Space has benefited from the services of Joli McCathran, our executive director. In addition to "making it so," Joli has proposed good ideas, asked helpful questions at board meetings, and been our most knowledgeable resource about the members of the Sandy Spring community. Joli will be leaving at the end of 2011 to take a job with Montgomery County's tree program. While we will miss her (and be looking for an equally competent replacement), we recognize that the new job is a great opportunity for Joli. Her new office will be close to her house, and the job is a subject she knows and loves. You can see pictures of Joli doing her tree job in the Washington Post article, *The hunt for Maryland's Big One*, that appeared on Nov 28. That story can be found online here: <http://tinyurl.com/csbr3r4>

## **Notes From The Maryland Land Trust Conference: Saving Land And Historic Places: Having It All**

While Greater Sandy Spring Green Space is a land trust and not a historic preservation society, there are connections. My favorite slide of the workshop had a table that compared the two types of organizations. It looked something like this:

	<b>Historic preservation</b>	<b>Land conservation</b>
main tools	regulation	acquisition
funding	private tax credits	government funding
methods	documentation, expert analysis	negotiation with landowners, political lobbying

Despite these differences, it is important that we understand how to deal with a historic structure, because one may sit on the area of a future conservation easement. Luckily, we have resources, including a knowledgeable board member and a strong county historical society.

Some important notions:

- Preserving the structure and conserving the land are sometimes both necessary. The first speaker opened with a sad example of a beloved farm in Massachusetts where the land was kept open but the landmark house was torn down. Similarly,

losing the open space around a preserved farmhouse removes context from the structure.

- Cooperation between a land trust and a historic preservation group can boost membership. Two examples that involved many volunteers were given: the restoration of an octagonal barn in California and the rebuilding of a stone wall in New England.
- The Maryland Environmental Trust co-holds some easements with the Maryland Historic Trust.

### **How To Use Google Maps And Google Earth For Conservation Planning**

Several years ago GSSGS developed a plan to create custom maps that would help the board understand development patterns, identify properties of interest, and show others the work of our organization. As a first step, GSSGS pursued grants from the Maryland Environmental Trust and the company ESRI that enabled us to buy a GPS device, graphical information software (GIS), training materials, and property line data from the county. Unfortunately, the progress has been slow due to the complexity of the mapping project. This workshop provided fresh ideas for making headway.

What has changed is technical improvement of the last few years. In particular, there are now easier

ways to integrate Google Earth and Google Maps with GIS data such as property boundaries. We were shown examples of Web maps with tags that linked to photos, videos, and even a deed of conservation easement.

The workshop speaker, Wansoo Im, is a professor at Rutgers University who is enthusiastic about these developments. He set up a small company to help with the data integration, and he is willing to help poor conservation organizations such as ours at little cost.

If you, dear reader, know anything about GIS and would be willing to help, please let us know!

## Learn About Accreditation From Land Trusts That Have Earned The Seal

In 2008, the Land Trust Alliance (LTA) began a program to accredit land trusts. An accredited land trust is one that meets the 26 most important indicators as defined by LTA. The process is not easy; 130 land trusts are accredited (the only one in Maryland is Potomac Conservancy), and 180 are in the process. The speakers at this workshop included two members of the Land Trust Accreditation Commission and a board member and the executive director from a recently accredited land trust (Land Trust of Virginia). Their main messages were:

- Accreditation is good for the land trust. In addition to giving a potential easement donor more reason to trust the organization, it causes the land trust to organize itself in a way that promotes its survival and effectiveness.
- Accreditation is difficult. The most common problems have to do with annual monitoring, stewardship funding, and documentation.

Should GSSGS seek accreditation? The benefit seemed obvious at the workshop, but the cost in time and money was less clear. Luckily, it's not necessary to do everything at once because the board could first take smaller steps:

1. Watch the 10 minute video produced by LTA.
2. Take LTA's training, *Assessing Your Organization*. LTA advises the following:

*"For all-volunteer and small staffed land trusts, the AYO is best completed by the full board (and staff) with the aid of a trained assessor."*

If we decide to do this step, there may be LTA money available to help.

Bobby Berg

## IRS, Land Trusts, and How to Avoid a Tax Audit by Barbara Ray

The IRS has acknowledged that it ignored conservation easements . . . until 2004. Then, a Washington Post article about the Nature Conservancy (a mansion built on conservation land) focused attention on tax deductions for easement gifts. Not a surprise that many real estate owners found a way to avoid taxes without complying with the intent of the law. Colorado was particularly noteworthy in this regard.

Starting in 2004, the IRS initiated a focus on conservation easements for audit. Very few agents knew anything about easements. This has not changed much, which means applications have to be documented and self-explanatory. Lists of knowledgeable advisors can be found at both the Maryland Land Trust Alliance and the Maryland Environmental Trust (MET).

Now the IRS also has a focus on all deductions for charitable gifts, which makes it more likely that an

easement deduction will be flagged by mistake. Even when the deduction is legitimate, the process of correcting the error has a high cost in time, money, and stress. Also, the flagging for audit reflects badly on conservation organizations, such as MET. Audits have occurred in Maryland, some for good reason.

The MET is attempting to educate land trust non-profits so they can prevent sloppy tax filing by new donors of land. The process for doing this is delicate, because no land trust must appear to be offering tax advice. Basically, land trusts must know how to carefully review requests for tax deductions and not sign off until everything is in order. MET has provided information that, with study, should make experts of us all. My sense is that we must take this seriously to preserve the reputation of conservation efforts here and nationally.

The IRS requirements are at heart simple. They seek to ensure that conservation easements are true gifts – no benefit to the donor of any kind beyond a legitimate tax deduction. The IRS has ways of cutting through complex deals to find hidden benefit. Even for a compliant gift, the IRS needs lots of documentation in order to understand that it is legiti-

mate. MET has provided excellent guidance for how to document a legitimate deduction, including selecting an experienced appraiser.

This attention by the IRS could clarify and simplify easement tax deductions after a learning period. Let's hope so.

## **The Inside Story of Historic Sandy Spring by Steve Berry**

Sandy Spring was first settled by members of the Religious Society of Friends or Quakers in the 1720's. The original community was located near a freshwater spring that feeds into the Northwest Branch of the Anacostia River. A brick Quaker Meeting House was built in 1817 on the site of the original wooden Meeting House and, for decades afterwards, was the largest place of worship in Montgomery County. Quakers have been continuously worshipping on the site of the current Meeting House since 1753.

Over time, perhaps encouraged by the peaceful and industrious presence of the original settlers, the Sandy Spring-Ashton neighborhood developed into a small but prosperous farming and commercial center. Most of the old manor homes erected by the early settlers and their descendants stand today across northeast Montgomery County as new communities followed in the wake of the original settlement. Traditionally, the area encompassed by a six mile radius from the headwaters of the old freshwater spring is known as "Sandy Spring" or "the Greater Sandy Spring Community."

Since colonial times, Sandy Springers have been instrumental in shaping Maryland's political, economic, cultural, social and religious history. They organized banking (the Sandy Spring Bank – which survives today) and insurance (the old Montgomery Mutual Insurance Company) companies and established forums for discussion of improved farming techniques, horticulture, technological inventions, and current events. In the nineteenth century, Sandy Springers were in the forefront of the women's suffrage and abolitionist movements.

In 1777, the Baltimore Yearly Meeting of the Society of Friends, the regional governing body for Sandy Spring Friends Meeting, agreed that any Quaker who continued the practice of slavery should be first warned, and, if the Quaker thereafter failed to conform within a reasonable time, be read out of Meeting. Thereafter, nearly all of the Quaker farmers of Sandy Spring freed their slaves resulting in the largest free African-American community in Maryland. The last holdout freed her slaves in 1820, more than forty years before the Civil War began. Local African-Americans established Montgomery County's first independent African-American church, created their own schools and were among the first, if not the first, free blacks to own private property in Maryland. In the years before the Civil War, the Sandy Spring area was a notorious central staging point of the secret Underground Railroad where escaping blacks were assisted and conducted to staging points further north.

Greater Sandy Spring Green Space, Inc., was founded when the opportunity arose to create land conservation easements on property surrounding the original freshwater spring and safeguard this historic site from development. Afterwards, additional opportunities arose to create land conservation easements on various parcels of land located within a six mile radius of the original spring. By preserving our natural heritage, it is our hope that GSSGS is faithfully following in the socially conscious footsteps of the original Quaker settlers of our community.



Cut here and send in

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YES! I want to preserve open space in Montgomery County  
MAKING GREEN SPACE A REALITY, NOT A MEMORY

Individual Membership - \$35

Family Membership - \$50

Send my Advisor by Email to: \_\_\_\_\_

Additional Contributions

\$500  \$250  \$100  \$50  Other

Please make your tax-deductible contribution payment to:

**Greater Sandy Spring Green Space, Inc.**

PO Box 92, Sandy Spring, MD 20860

or donate online at [SandySpringGreenSpace.org/donate.htm](http://SandySpringGreenSpace.org/donate.htm)

Green Space Advisor  
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