Several years ago, when working on our strategic plan, the land trust invited the public to attend a goal setting meeting. What came right to the foreground at that meeting was how much people treasure scenic, rural views -- views of fields, lakes, and mountains. Fortunately, the landowners of most of these special views also cherish them. Indeed, that is why the views are still present. Private landowners have maintained them for generations. One such view is on the Owl’s Nest Road in Shapleigh, when traveling north, just beyond Ridley’s Farm Store. Almost twenty acres of hay fields lie in the foreground with house and barn at the road’s edge. On days when the sky is deep blue, the unmistakable outline of Mount Washington rises in the distance. Thanks to the remarkable generosity of Ruth P. Boothby and her children this very special vista will never be obstructed by buildings, and the agricultural fields will always remain ready for planting.

The farm, which had belonged to Joseph Hasty in the 1800s, was purchased by Ruth’s grandfather, Albert M. Mann, in 1885. The farm was passed down from him to Ruth’s parents. She grew up there. More recently, Ruth’s family has made their home there. But before that could happen, Ruth’s husband, E. Harry Boothby, worked as a teacher and administrator in the Massachusetts public school system. For many years, therefore, the family could only spend summers on their farm. Eventually, Harry retired, and the family became year-round Shapleigh residents. In fact, he did not retire but continued for a number of years to teach and fill in as a school administrator in Sanford and Acton. He also became an active community volunteer. His most visible role was as Town Meeting Moderator.

In recent years, the fields have been cared for and mowed by Shapleigh residents, Mike and Elsa Cook. The wood lot is almost 100 acres has been carefully maintained and managed in a sustainable manner by forester Peter Klachany, also a Shapleigh resident.

With the acceptance of a conservation easement, a land trust takes on the responsibility of carrying out the owner’s wishes forever. In this case, Ruth wants to preserve the fields, trees, and view more than the buildings. Therefore, the easement allows considerable alterations to the existing structures, but no degradation of the fields and forest.

To carry out our responsibilities as described in the easement with Ruth Boothby (and any easement we accept), it is standard practice that we set aside funds in the future. We ask our friends to consider that contributions to this fund are tax-deductible and we welcome your support.
Notes from the President

During November, Bill and I went over to North Berwick and walked up the Bauneg Beg Mountain Conservation Area trail. This reserve is owned by Great Works Regional Land Trust. A clear day afforded us great long views from south of Mount Hope. The trail was a bit wet at the bottom from all our fall rains, and then it has a good long steep grade. Near the peak there is a fork with an easy ascent to the left and a more challenging one to the right. I strongly recommend the hike.

It is hard to believe that the land trust began working on our by-laws seven years ago. Now as we review them it is good to realize how far we have come, how much we have learned and how much we have achieved.

On December 29th we signed an easement with Ruth Boothby to conserve her farm of approximately 115 acres “Grand View Acres” on Owls Nest Road in Shapleigh. After the signing at Shapleigh Town Hall, I went by the farm on my way to an errand in Waterboro. It was a crystal clear cold day and there across Ruth’s fields, I was delighted to see the standing remnants of the covered Mt. Washington and the Presidential Range. It is certainly a grand view! We wish to thank Ruth Boothby for her clear vision towards a better community, and her generous spirit which has brought it into being, with the donation of this conservation easement to the Three Rivers Land Trust.

So now we end the year with easements on six properties with a total of 737 acres conserved in our five towns. Looking forward to 2007, we are grateful as we work with several of our friends on conservation easements to assist them in fulfilling their wishes concerning how their land will be cared for in the future.

A special thanks goes out to Madge Baker, whose persistence, talent, and skill have held a vital role in all of our easements and the other doings for farmers, who can deduct up to 100 percent of their adjusted gross income (up from 30 percent) with the notion of up 15 years (increased from 5 previously). Easement donors who before could not have deducted the full value of their gifts will now be able to deduct more of that value over a longer time period, and will not lose these benefits simply because their income level is modest. For example, someone with an annual adjusted gross income of $50,000, who donates a conservation easement worth $200,000 could deduct up to $25,000 initially and an additional $25,000 in each of the ensuing seven years, at which time their deductions would equal the appraised value of the easement. The benefits are even greater for farmers, who can deduct up to 100 percent of their adjusted gross income (assuming that 50 percent or more of their gross income comes from farming). The best source for more information is the Land Trust Alliance web site at www.lta.org, but you are welcome to contact us with any questions.

“Every morning I awake tormented to desire the world and an inclination to savor it. This makes it hard to plan the day.” -- E. B. White

Notes from the President

Expanded Tax Incentives for Conservation Easements

In 2006, Congress approved expanded federal income tax deductions for conservation easements donated in 2006 and 2007. Individual taxpayers donating an easement can claim a charitable deduction of up to 50 percent of their adjusted gross income (up to 30 percent) with the remainder eligible to be carried forward for up to 15 years (increased from 5 previously). Easement donors who before could not have deducted the full value of their gifts will now be able to deduct more of that value over a longer time period, and will not lose these benefits simply because their income level is modest. For example, someone with an annual adjusted gross income of $50,000, who donates a conservation easement worth $200,000 could deduct up to $25,000 initially and an additional $25,000 in each of the ensuing seven years, at which time their deductions would equal the appraised value of the easement. The benefits are even greater for farmers, who can deduct up to 100 percent of their adjusted gross income (assuming that 50 percent or more of their gross income comes from farming). The best source for more information is the Land Trust Alliance web site at www.lta.org, but you are welcome to contact us with any questions.

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