



KEN OSBURN / Staff

Protecting the land: Helen Sloan, who decided to turn over land to a tax-deductible conservation easement, looks out over her farm in southern Greenville County, where beavers have created a pond by building a dam.

Easements a growing tool for conservation

Growth raising eyebrows with property advocates

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When Helen Sloan looks out over her 250-acre farm in southern Greenville County, she can't bear the thought the tall pines could be slashed to make way for houses no more than an arm's length from each other.

David Dethrow has watched golf courses and million-dollar homes creep up the Saluda Grade from his 140 mountaintop acres.

Both decided the development will stop at their border and have led the way for dozens of Upstate property owners who are now considering an easement. They've donated the right to develop their

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property to two local environmental groups, who in turn say the land will be protected forever.

"I didn't want to see this land developed, and you never know what your great-great-grandchildren will do," Sloan said.

The easements are run-

ning into resistance from private-property advocates who say they are an unreasonable way to lock up the land and say the generous tax breaks are a drain on taxpayers.

Nobody keeps official numbers, but some experts believe there are more than 100 land trusts in the state of South Carolina with anywhere from a couple to a dozen easements.

Sloan signed her easement with Greenville-based Upstate Forever, and Dethrow's easement is with the Carolina Mountain Land Conservancy in Hendersonville.

The number of easements in the Upstate is increasing rapidly. In its

There are several groups that may accept conservation easements in South Carolina, depending on size, location and environmental importance of the land:

■ Heritage Trust, state Department of Natural Resources: (803) 734-3893.

■ Upstate Forever: (864) 250-0050.

■ Palmetto Conservation Association: (800) 416-8937.

■ Carolina Mountain Land Conservancy: (828) 697-5777.

For information on property rights:

■ Greenville County Taxpayers Association: 268-0899.

■ S.C. Property Rights Watch:
www.propertyrightswatch.org

first five years, Upstate Forever put 13 pieces of land in its land bank, totaling 3,044 acres. The group is now talking to 29 other landowners with 15,000 additional acres, said Dana Leavitt, land trust director for the group. Those easements are in six Upstate counties.

The group is actively searching for more easements, said director Brad Wyche. The group has sent letters to owners of desirable properties all across the area in what Leavitt calls a "soft sell."

"This is totally a voluntary thing," he said. "We're there to tell them the benefits, but we're not there to bend their thumbs."

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Jim Keasler of the Greenville County Taxpayers Association said easements are a "land-grab" by nongovernmental organizations and others who want to tie up private property.

"Unless the land is controlled by elected officials, it should not be placed in any kind of easement," he said. "When you take away private property rights, it violates the freedoms that we enjoy."

Voluntary decision

Property owners who sign easements give development rights to an individual or group who promises not to develop the land. In return, the land stays in the owner's hands and they get sizable federal and state income tax breaks and could be eligible for discounted property taxes.

The owners don't have to give up all rights to development, contrary to what some believe. Dethrow and Sloan both retained permission to build three more houses.

Grant Cunningham, a growth and development expert at Clemson University, said easements are generally a win-win situation. Landowners need to make sure they can live with the long-term consequences before they sign.

"They're flexible tools for protecting the land," he said. "It's not a one-size-fits-all solution."

Landowners like Sloan cite environmental protection as the reason for their easement, but the tax benefits are hard to ignore, say trust directors and critics. The Internal Revenue Service and the state Department of Revenue both offer large tax breaks for conservation.

Take a 100-acre tract worth \$400,000. With the restrictions

of an easement, the value of the property is cut in half to \$200,000. The IRS allows a taxpayer to deduct the \$200,000 from his or her federal income tax over a period of six years. Starting last year, South Carolina offered an additional tax credit of \$250 an acre — \$25,000 above and beyond the federal deduction — from state income tax.

Finally, the IRS also allows the value of a conservation easement's property to be reduced for estate taxes when the landowner dies. The 100-acre tract would only be taxed at 40 percent of the \$400,000 real value.

"Who is going to pick up the slack?" Keasler said. "It's going to be shifted to homeowners and other taxpayers."

Really permanent?

Governments are getting in on the easement action, too. The Greenville Water System has a conservation easement with the Nature Conservancy for the 25,000 acres that protects the Poinsett and Table Rock reservoirs. Signing the easement in 1993 was easy for Lynn Stovall, the executive director of the system.

"People could have said that since we filter the water, we don't need to protect all that land," he said. "There could be political pressures to sell the land and make money. This takes politics out of the equation."

The water system and the city of Greenville were sued by a resident in 2002 after they altered the easement to allow about 12 miles of the Palmetto Trail to run through the land.

The suit was thrown out in October, but trust directors and the landowners interviewed said the easements are generally like any contract — they can be amended if both parties agree.

Upstate residents should be wary of the potential for sizable

land holdings by these groups, Keasler said — groups that say they're holding the land in the interest of the public are not accountable to the public.

Keasler is all for preserving land, but it should be held by private landowners or directly by elected bodies.

"I can protect my own property," he said. "I don't need government or a non-governmental organization to do it. This is a problem (younger people) will have to deal with. Will there be land to own?"

Sloan said signing the easement is her private property right.

"The children make the financial sacrifice," she said. "But right now, it's mine and I can do what I want with it."

Sloan's children have all signed off on the easement; however, she did keep 50 acres along Fork Shoals Road out of the easement. That was a concession to her children who could sell the land that's only a mile from the Southern Connector.

"When people think this decreases the value of the property, they're crazy," Dethrow said. "It cuts the developer out, but that increases the value of the property."

"People have to decide for themselves, but don't we have enough golf courses? It's like owning a historic home. It should be preserved."