

P.O. Box 412, Huntsville, UT 84317
OgdenValleyLandTrust.org 801-891-5179

NEWSLETTER

February 2018
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Message from the Chair

By Gail Meakins

Ogden Valley Land Trust finished the year with the addition of an exciting new conservation easement. The 70-acre parcel of property with the newly-donated conservation easement is located at 9356 E. 200 S. in Huntsville, and is owned by Hans Ehrbar. The property is valuable for its agricultural properties, wildlife habitat, and scenic hillsides and fields. The owner feels very strongly about the importance of sustainable agricultural practices; thus, intends to pursue these interests on the land. Under a conservation easement, agriculture pursuits are permitted and encouraged, as long as they can coexist with natural ecosystems (birds, the soil, and wildlife) in such a way that they form a healthy balance.

While the Ehrbar property is currently zoned for residential development, the easement ensures that it will remain, in perpetuity, as agricultural property with very strict conditions and limitations. The following is a brief summary highlighting the conditions of the easement and its vision for the future. Hans' foresight and progressive ideas may

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well pave the way for additional farm easements throughout the Valley.

Another article of interest included in this newsletter is written by Scott Muri, an OVLT board member and CPA. He provides a brief introduction to the possible financial benefits of adopting a conservation easement on your property. We are hoping that the conservation easement option is understood as a viable alternative to realizing the benefits of private property while retaining ownership, and insuring that your land remains as you prescribe. Thus, adoption of a conservation easement is another option or tool in the proverbial "tool kit" of viable options for realizing economic and other sustainable benefits from your private property.

The Ehrbar Farm

December 2017



The Hans Ehrbar Farm Conservation Easement

By Gail Meakins

The Hans Ehrbar farm property was purchased in December 2016 by Hans Ehrbar, a retired Economics Professor from the University of Utah. Hans grew up in West Germany and studied Mathematics. While completing his PhD in math in Munich, Germany, he was drawn into the 1968 student movement. Ehrbar states that this was an intense learning experience for him, turning him from an apolitical young person interested in math and physics into an ardent critic of the capitalist system. He then devoted his life to building another alternative. He moved to Detroit and worked on the assembly line for seven years trying to organize auto workers. He earned a second PhD in Economics from the University of Michigan and in 1985 joined the faculty at the University of Utah where he taught both econometrics, the kind of statistics economists do, and Marxist economics. In 2000 his interests shifted towards energy policy, becoming an advocate for renewable energy. During the 2010's he discovered that agriculture was not as "green" as it could be. He then became interested in sustainable alternatives to industrial agriculture. He taught his students the severity of the environmental crisis and the urgency to act. After retiring, he bought the farm in Huntsville with the intent of devoting his resources to the development of a better approach to agriculture while preserving its beauty and preventing residential development on the land. These pursuits are reflected in his vision for the farm. He states, "Perhaps 'garden,' rather than 'farm' is the right word describing a natural ecosystem managed to serve human purposes. These human purposes served by the Ehrbar Farm are: 1) to increase the food security of the immediate neighborhood and the metropolitan area that lies in easy commuting distance (Ogden, the Intermountain Valley); and 2) to produce healthier food."

These goals are supported within the conservation easement Ehrbar adopted, which specifically allows him the flexibility to pursue a multitude of farming

technologies and practices within a shifting paradigm.

"The intent of the easement is to preserve, protect, and enhance in perpetuity the natural and aesthetic resources of the land, including water quality, agriculture, wildlife, scenic view sheds, and dark skies.

"Moving forward, the first priority is sustainable agricultural and land use practices while protecting water resources with a secondary priority to protect and preserve wildlife, scenic view sheds, and dark skies.

"The conservation easement runs with the land and encumbers the property's title in perpetuity, binding the owner and all future owners, assignees, tenants, licensees, occupants and users of the property to the

Continued at Ehrbar Farm on page 3

**INTERESTED IN
OBTAINING
INFORMATION
ABOUT APPLYING A
CONSERVATION
EASEMENT
TO YOUR PROPERTY?**

Please contact

**Shanna Francis at
801-745-2688**

or

**Gail Meakins at
801-891-5179**

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uses and restrictions outlined within the easement. It is the desire of the owner that the property will evolve into a food producing center, where food producing crops and animal husbandry may become a community resource.” (Deed of Conservation Easement)

To balance the conservation values with a sustainable agricultural model, the property is divided into “zones” that carefully outline what practices and improvements are allowed on the property. There are two designated zones bordering the road that will allow for agricultural- and/or business-related buildings, as well as an additional residence. The vast majority of the property, which includes the upper fields and hillside, are conserved as agricultural land and open space. Approved uses include energy generation through innovative technologies including both solar and wind resources.

The process that resulted in this easement was an intense collaborative exercise between the owner and Ogden Valley Land Trust. This process resulted in a conservation easement that is both unique and visionary in that it allows for the evolution, adaptation, and implementation of new sustainable agriculture ideologies and practices. It presents to the Valley a different framework for viewing how we may continue to engage in viable agriculture businesses to feed future populations while preserving the agricultural heritage of this place we call home. As stated by Hans, “This is an investment in the future, and the Ehrbar Farm sees itself as an investment which does not require immediate return.”

Note: *A special thanks to Bob Saunders and Dennis Miller for volunteering their help with the vegetation survey of the Ehrbar property.*

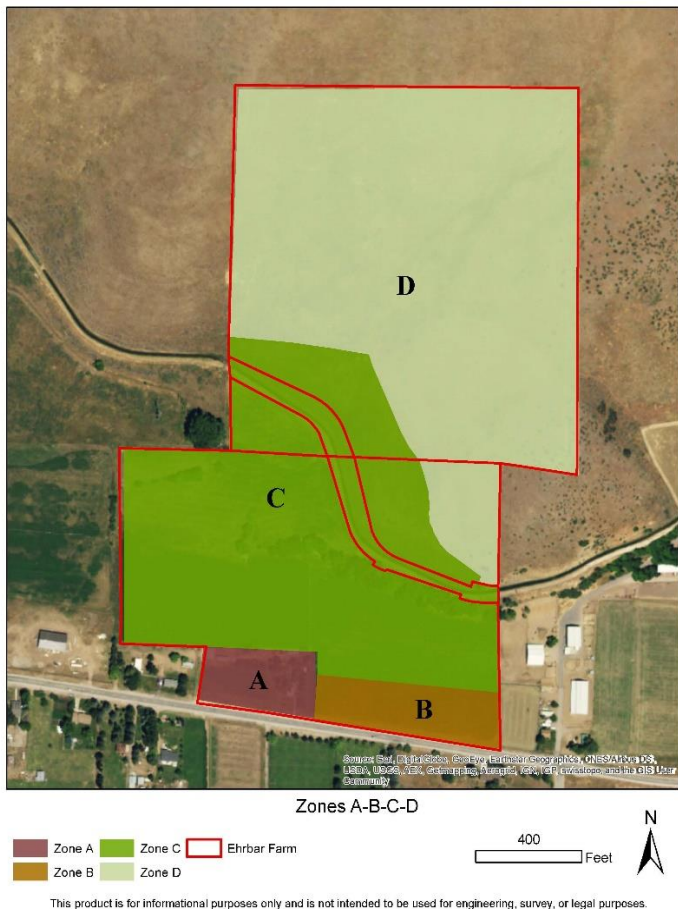
Financial Benefits of Giving a Conservation Easement

By Scott Murri, CPA

The question is often asked, “What are the financial benefits of giving a conservation easement to a qualified recipient organization?”

Aside from the intrinsic value of participating in the preservation of the life style, the quality of life, the historical significance and simply preserving fantastic scenic vistas we have come to enjoy and appreciate here in Ogden Valley, there are financial benefits, too, that come to the donor of a qualified conservation easement. This article deals with the income tax benefits the donor can potentially receive.

Section 170 of the Internal Revenue Code provides for an income tax deduction for charitable donations. There are several types of recipient organizations that qualify as charitable, including governments, religious, and others listed in the



*Continued at **Benefits** on page 4*

Benefits from page 3

code. Some of the donations we are more familiar with are cash or non-cash donations made to religious organizations or other organizations promoting a variety of social causes. The amount of the donation is determined using the Fair Market Value of the assets donated. The code contains various limitations on the amount and timing of this deduction based on the type of asset being donated and the type of organization receiving the asset. This article is not intended to analyze all the limitations and restrictions regarding the charitable donation, but is intended to provide a simple outline of the benefits available.

Here is an example of the income tax benefits that can be derived from donating a “qualified conservation easement” over your property.

Landowner “A” currently owns 100 acres of agricultural land. This land is used to raise cattle and alfalfa, as it has for several generations. This property, however, is also zoned to allow 20 residential units, and is located in a prime development area. Landowner “A” has no interest in developing the property, but wants to protect the open space and preserve the land’s natural beauty. Therefore, landowner “A” determines s/he will donate a “qualified conservation easement” to a qualifying organization. This easement will restrict, in perpetuity, the use of the land as agricultural land so the land cannot be developed in the future.

Landowner “A” has two children who would each like to build a residence on the property someday; thus, the easement is drafted to allow up to two new residences within a specified area with the rest of the property being restricted to agricultural use only. Landowner “A” continues to own and use the farm the way his family has done for four generations. The only thing that has been surrendered is the right to develop the land into commercial or residential lots.

The value of the donation for tax purposes is determined by having the unrestricted property appraised with all development potential (in this scenario, it is appraised at \$1,000,000). It is, then, again, appraised with the deed restrictions imposed by the conservation easement (in this scenario, the development restrictions diminish the appraised value of the property to \$400,000). The resulting value of the conservation easement is the difference between the two appraisals—\$600,000 (\$1,000,000 minus \$400,000). This becomes the value of the asset being donated to the qualifying organization (\$600,000), and is the amount of the charitable donation deduction, subject to the deduction limitations provided in the tax code. If landowner “A” is in the 25% income tax bracket (combined Federal and State), the income tax savings created by this donation could be \$150,000 (25% X \$600,000).

This is a very simplified example of the tax benefits that can be realized from the adoption and donation of a conservation easement on real property; a potential donor should work with competent legal and tax advisors when contemplating this type of donation; however, it does illustrate the income tax savings potential available to a property owner who desires to adopt a conservation easement on their property. If the property is owned in a family partnership or LLC, the same illustration works; however, the deductions are then spread among the partners in the partnership or the members of the LLC.

Ogden Valley Land Trust is a “qualifying organization” with a mission to preserve Ogden Valley’s unique complexion of pristine natural resources, scenic vistas, agricultural and rural lifestyles, and expansive open space. Members of the Ogden Valley Land Trust board can assist landowners achieve their goals, as they pertain to land preservation and conservation, and the benefits that can be achieved through the use of a “qualified” conservation easement.

Please visit <http://ogdenvalleylandtrust.org/> for additional information.

Getting to Know the OVLT Board

Ogden Valley Land Trust is comprised of a dedicated, all-volunteer board. Our longest serving members are highlighted below.

Shanna Francis

Shanna, a fifth-generation resident of Ogden Valley, graduated with a B.A. in Political Science from Weber State University, and attended the University of Utah, obtaining two Master’s Degrees—one in Public Administration with an emphasis In Urban Planning, and another in Middle East Studies. She also studied at Tartu University in Estonia, Moscow State University in Russia, and Bogazici University in Istanbul, Turkey; and is completing a PhD from the University of Utah in Political Science.

Shanna worked for Ogden City Corp. in their Community Development Dept. in both the community development and current planning offices; and was employed by the Utah Association of Conservation Districts (UACD), working under the auspices of the Utah Dept. of Agriculture, partnering and consulting with the state’s Soil Conservation Districts, Natural Resource Conservation Service (NRCS), and the U.S. Forest Service, Farm Bureau, and many other local, state, and federal agencies and NGOs involved in natural resource conservation. She served as Zone Coordinator for the Utah Association of Conservation Districts, coordinating conservation efforts within five Utah counties.

She has worked as a technical writer/editor, developing and writing water management and conservation plans in conjunction with mandates from the U.S. Bureau of Reclamation, and for both Shipley Group, Inc. and JB Environmental, developing Environmental Assessment (EA) and Environmental Impact Statement (EIS) documents under NEPA guidelines.

She founded and co-owns SR Communications, publisher of *The Ogden Valley News*, serving as its managing editor, and is also an adjunct professor at Weber State University.

Volunteer work includes serving on and chairing Eden’s first Planning Committee, which evolved into the community Growth with Excellence Mandate (GEM) committee, and has served on The Ogden Valley Land Trust Board since 1999.

Dave Holmstrom

Dave was the founder and owner of a packaging business in Ogden, The Packager Inc. He and his family moved to Ogden Valley almost 40 years ago and have been involved in environmental and planning issues for many years. Dave was a founding member of a number of organizations, including

Weber Pathways, GOAL, RAMP and Ogden Valley Land Trust. He has served on numerous boards over his lifetime: the Golden Spike Arena Board, Union Station Board, Chamber of Commerce Spikers, Weber County Career Service Council, Public Lands Advisory Council, Governor Leavitt’s Transition Team, Ogden Valley Pathways, Ogden Valley Land Trust, fundraising chair for RAMP Works, and chairman of the RAMP board. He is currently serving on the Weber Morgan Board of Health, and has been a volunteer for Greater Yellowstone Association, GOAL, LOTOJA and numerous other non-profits that he and his family have supported over the years.

Dave is a fierce advocate for the preservation of open space, especially as it concerns Ogden Valley where density will be the enemy of clean air and water.

Kirk Langford

Kirk, an Ogden, Utah native, attended Weber State College and graduated with a B.S. in Park Planning and Resource Management from the University of Utah. He competed in athletics and lettered in NCAA Collegiate Ski Racing at both institutions.

His work experience began on his aunt and uncle’s dairy farm in Eden, Utah as a very young boy. During college he worked as a park ranger for Utah State Parks and Recreation and at prominent ski shops in Ogden and Salt Lake City. His career in the outdoor winter sports industry began at Rossignol in marketing. At Salomon, he was involved in competition services and product development design, and as product manager for North America and Japan. Langford worked at Marker for more than 20 years, holding several key management positions before becoming Executive Vice President. Today he is Vice President of Sales at Descente North America, and owner of Pyramids Creative.

Kirk has a passion and love for the earth, environment, land, open spaces and outdoors. He leads an active outdoor lifestyle—farming, skiing, white water rafting, fly-fishing, backpacking, waterskiing, cycling, etc.

He has deep roots in, and a lifetime attachment to Ogden Valley. Kirk and his wife Beje Bohannan live in Eden where they actively work their small 40-acre farm.

Langford has served as a past board of director for Marker USA, Ski Utah, and the Ogden Valley Winter Sports Foundation.

Find more information about all OVLT board members at <http://ogdenvalleylandtrust.org/about.php>

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OgdenValleyLandTrust.org

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Check if you are interested in obtaining information about applying a conservation easement to your property.

**“How we treat our land,
how we build upon it,
how we act towards our
air and water, in the long
run, will tell what kind of
people we really are”**

— Laurance S. Rockefeller



P.O. Box 412
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P.O. Box 412

Huntsville, UT 84317

801-891-5179

ogdenvalleylandtrust@gmail.com



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