In 1996, the Peconic Land Trust was given a conservation easement on 17+ acres at “Fire Place Farm,” property owned by Mary Bayes Ryan on Fire Place Road and Hog Creek Lane in the Town of East Hampton. At the time, Ms. Ryan commented, “I have always appreciated and respected the beauty of this land, and being able to protect it has given me great pleasure.” The only large piece of undeveloped land remaining in its immediate area, the property includes woodland and open meadow that roll toward bluffs overlooking Gardiner’s Bay. Prior to this easement, the site had a potential density of twelve residential lots. Ms. Ryan’s gift to the Trust perpetually protects 11.48 acres of the land and reduces the potential density to no more than four residential lots including the existing house.

By virtue of this conservation easement donation, the value of the property has been reduced for estate and property tax purposes. As such, the donation represents a key element of Ms. Ryan’s overall estate plan. In addition, the difference between the value of the property before and after the easement donation constitutes a charitable gift.

The property is noted on the Town’s Historic and Cultural Features Map and its historic significance is cited in the Town’s Accabonac Harbor Study. One of the first landmarks in Springs, the property is in an area called “Fire Place,” a reference to the fires that were built to signal that people or provisions were waiting to be transported across the bay to

continued on next page
Historic Fire Place Farm (continued from page 1)

Gardiner’s Island. The Ryan property also contains the ruins of the Timothy Miller homestead (c. 1717) and a dug well thought to have been a source of water for whaling ships embarking from Sag Harbor. The land was farmed by the Millers from the early 18th century into the 20th century. After the Miller farmhouse burned about 1925, the property was used as a summer camp until the 1970s. The Miller barn was converted into the existing residence in the 1960s. In 1974, a scenic easement was conveyed along Fire Place Road to the Town of East Hampton to protect the well and house ruins.

More recently, the Trust has managed a portion of the land for Ms. Ryan, by farming some of her acreage. In 1994, Scott Chaskey, Trust Preserve Manager, collaborated with Ms. Ryan to establish a site on the East End for Camp Erutan. The camp, whose name is “nature” spelled backwards, is a program that offers abused children an opportunity to experience country life and farming. Ms. Ryan has hosted children for the last couple of summers and, as part of their activities, campers visit the Trust’s cooperative farm at Quail Hill Preserve in Amagansett to learn about organic farming methods. In addition, she has made arrangements with the Friends of the Montauks for Lamont Smith to use approximately 3 acres of her land. Smith is a Shinnecock dedicated to preserving Native American heritage through the cultivation of heirloom seeds. According to writer Leslie Santapaula, who interviewed Mr. Smith for an article in the Southampton Press, “Smith’s work has significance not only in terms of the cultural history of his people, but also because it is botanically important in helping to preserve an ancient gene pool.” The modern, hybrid crops can be destroyed by a new strain of virus or disease, so preserving the ‘ancestors’ of the hybrids is important. At Fire Place Farm, Smith is growing heritage varieties of corn, beans, and squash using traditional Native American methods. Fish and seaweed are used to enrich the soil, and even weeds help in the process, conserving moisture, cooling the soil, and becoming green manure before they go to seed.

Thus, the benefits of Ms. Ryan’s conservation easement touch our community in many ways. Through the preservation of an important vista and landscape, children in need can learn to appreciate the outdoors and the value of farming, while a rich Native American heritage is kept alive.

View of Gardiner’s Bay from Fire Place Farm.
A Note on Seeds . . .
from Scott Chaskey, Quail Hill Preserve Manager

Seeds are probably the least expensive element in a farm budget, yet they contain the essence of the farm. Although we use a number of hybrids at Quail Hill, we primarily plant with open-pollinated or heirloom varieties. An heirloom variety is a non-hybrid introduced before 1940. The use of these varieties encourages genetic diversity in food crops; without such diversity our food supply is vulnerable to plant epidemics. Some claim that open-pollinated plants can perform better under a variety of adverse conditions. A diversity of plant life also gives us choice in taste, color, and culinary use.

We order the bulk of our seeds through Fedco Seeds in Maine. Our seed potatoes come from Snowpond Farm Supply, also in Maine, and from Romingers in Idaho. While the supply of organic seed is still limited or too costly, we order from those suppliers that encourage organic agriculture, such as Johnny’s of Maine, Seeds of Change, Southern Exposure Seed Exchange, Territorial, Stokes, Shepherd’s, and Rattlesnake Ranch. We purchase a few seeds from Threshold Seeds, a biodynamic seed savers initiative, and we belong to The Seed Savers Exchange, a grassroots network of growers and gardeners who maintain a combined collection of more than 5,000 heirloom vegetable varieties. We never order treated seeds, and our basic code reads: increase diversity. We look for plants not shy to express tenderness, and proud to have taste. That translates into 40-odd types of vegetables and our variety list reaches to 195 (10 varieties of potatoes, 7 of corn, 11 of greens, etc.)

The worldwide seed industry is directed by a handful of multinational companies, and a number of biotechnology giants control seed trade companies as well. This supports the movement towards the development of hybrid seeds (and, usually, treated seeds). A hybrid is the offspring of a cross between parent varieties that are genetically different. One cannot save the seed of hybrid plants because, in most cases, the plant produced from that seed will not breed true; it will revert to one or another of the original parents, or to heaven knows what. Hybrids are popular because they often have an advantage in yield and/or uniformity. Hybrids are often bred so that fruit matures at the same time (for ease of harvesting), for shipping quality, and for uniformity of size (flavor is not often a consideration).

This year we saved the seeds of our “Barnyard Tomato,” a plant whose seeds were brought to us from France by a farm member. We also saved burdock thistle and we have a variety of colorful kernels saved from Indian Corn. There are a number of seed saver groups in existence now and, if you’d like to know more about saving seeds, we’ll be pleased to answer your questions. Just give us a call at (516) 267-8492.

Trust Retained By Town of Southampton

Earlier this year, the Town of Southampton retained the Trust for a 3-year period between 1997 and 1999 to assist the Town in implementing its farm preservation initiatives. In November 1996, voters endorsed the Town’s plan to float $5 million in bonds over the next five years to launch a new farm and open space preservation program. Voters also authorized the use of a special 25-year, flat open space tax to pay for the bond issue and provide additional funds for preservation through the year 2021.

Under its contract with the Town, the Trust will have a number of responsibilities, including: 1) assisting with the refinement and implementation of the Town’s farmland preservation strategies, 2) identifying potential sellers of development rights, conducting meetings with prospective sellers of development rights, assisting with appraisals and negotiating agreements with property owners, 3) coordinating the application of public and private farmland preservation techniques, 4) developing specific farmland conservation plans, and 5) assisting with the preparation of applications for matching funds and related matters.

In proposing that the Town retain the Trust, Town Councilman Patrick (Skip) Heaney noted that the Trust has privately played a leadership role in innovative conservation strategies over the years and can provide the professional staff and expertise to assist the Town in achieving its farmland preservation goals. John v.H. Halsey, Trust President, comments, “We are very pleased to have this opportunity to work with the Town of Southampton. Having completed 65 projects involving a wide variety of conservation tools during the last fourteen years, the Trust is uniquely positioned to assist the Town and the owners of farmland.”

Halsey Appointed Co-Chair of LTA/NY

Trust President John v.H. Halsey has been named Co-Chairman of the Advisory Committee of The Land Trust Alliance/NY, a regional office of the national Land Trust Alliance. Founded in 1993, at the request of land trusts in New York State, and funded by a two-year start-up grant from the J.M. Kaplan Fund, LTA/NY provides important benefits to these organizations. Since its inception, LTA/NY has handled close to 500 requests for information and assistance, and has represented land trusts in the legislature and state resource agencies. Its ProList, a referral network and technical assistance service, provides land trusts with pro bono experts in land transactions and nonprofit management. Its annual statewide conferences have provided skill development for staff and board members and its newsletter, New York Land Watch, is widely read. Those interested in supporting LTA/NY may call (914) 868-1425.
Trust Meets 1996 Challenge Goal

Each year, the Trust’s Challenge Grant plays a key role in underwriting our conservation work for the coming year. These funds have enabled us to work with landowners and municipalities to protect over 2,000 acres of important farmland, wetlands and scenic landscapes on Long Island. Another 2,000 acres are on the “drawing board” in various stages. We are most grateful to the 1996 Sponsors listed below and to all those who contributed to the 1996 Challenge, helping us to raise $250,000 to match the pledges of our Sponsors.

1996 Challenge Sponsors
The Aitken Charitable Foundation (Ralph and Ala Isham)
Joanne and Jon Corzine
Philippa and Dietrich Weismann
deCuevas Family
Joan and Joseph F. Cullman 3rd
Jo Carole and Ronald S. Lauder
William & Mary Greve Foundation (Tony Kiser)
Moore Charitable Foundation
The Pincus Family Foundation (Lionel I. Pincus)
Marilann B. Wilson
Diane and James Burke
Dina and Fouad Chartouni
Robert Meltzer
Joan Ganz Cooney and Peter G. Peterson Fund
Stanley Schachter

Recent Conservation Accomplishments

Scubbins Creek Easement - After two neighbors purchased the 2.4-acre site, bordering Scubbins Creek in Quogue, the Trust facilitated the conveyance of a conservation easement to the Village of Quogue. The site includes a tidal pond and is designated a Critical Environmental Area as defined within the Quogue Village Code.

Mitchell Lane Easement - An easement on a 2-acre parcel, used as horse pasture on Mitchell’s Lane, Bridgehampton, has been conveyed to the Trust by the owner. This property is contiguous to an agricultural reserve area on one side and a 20+ acre parcel on the other that is protected through the Suffolk County purchase of development rights program. This easement adjoins another 2-acre parcel placed under easement in 1995 by the same owner.

Scuttlehole Farms - A conservation easement was conveyed to the Trust on 4 subdivided residential lots, totalling 4 acres. This protected acreage, adjacent to a 16-acre agricultural reserve, preserves prime agricultural soils and scenic open space in the Scuttlehole Road area of Bridgehampton.

Andrew E. Sabin Nature Preserve - A pristine 32-acre site in Riverhead, this preserve was established as part of Tanger Outlet Stores expansion. Donated by Tanger Properties Limited Partnership, the land is home to a diverse community of fauna and flora that includes species recognized as endangered by New York State.

Cedar Bush Preserve - This 1-acre preserve, conveyed to the Trust in late 1996 by Helen Rattray, protects sandy beach, dune area and wetland that is home to a diversity of plant life on Gardiner’s Bay in Amagansett.

Fowler Preserve - This 2.7-acre site in the Village of Southampton, south of Wickapogue Road, is near Phillips Pond Preserve, which was donated to the Trust in 1984.

Cove Beach Easements - In East Marion, the Trust has been working with landowner Raoul Witteveen since 1995 to protect a 98-acre site overlooking Long Island Sound. In the first easement given to the Trust in 1995, Mr. Witteveen protected 36 acres. A subsequent easement, given to the Trust a year later protected an additional 11 acres. As a result of Mr. Witteveen’s gifts, several rare plants, rare plant communities and pristine woodland will be protected in perpetuity.
President’s Column:
The Time Has Come For Inheritance Tax Reform

In the 14 years that I have been involved in conservation efforts on Long Island, there is no question in my mind that federal and state inheritance taxes are one of the most significant causes of the conversion of farmland and open space to residential and commercial uses, especially on the South Fork. Likewise, I am convinced that this is not an issue exclusive to Long Island. There are many beautiful and productive areas of this country that are experiencing the same loss for the same reason.

When one considers that land is valued at its “highest and best use” for tax purposes and that the combined federal and state inheritance taxes amount to 70% of the value of land, it is a wonder that there is any farmland and open space left on Long Island. In spite of the best efforts of the Peconic Land Trust and other conservation organizations, I submit that our conservation goals can be best furthered by altering the tax burden on farmers and other landowners. We need to reward them rather than punish them for retaining their land.

For purposes of generating discussion on this important issue, I propose that the heirs and executors of farmers and landowners be given an option to select a “current use” valuation for lands within an estate. Those selecting this option would defer a punitive inheritance tax until the conversion of the land or a portion thereof. The deferred tax would then be based on the “highest and best use” of the land at the time of the conversion. In other words, the inheritance tax would be a deterrent to conversion rather than its cause. Any lands upon which perpetual conservation easements had been granted would be exempt from the deferred tax. No doubt there are consequences that I have not considered, but it seems to me that this is a relatively simple way to mitigate the adverse effects of current tax policy.

We welcome comments on this idea. It would also be useful to hear from those who have had to deal with inheritance taxes associated with land. Help us further our efforts toward inheritance tax reform.

John V. H. Halsey, President

Land stewardship is ongoing for Trust staff. Shown here (with protective masks) are a few of the clean-up crew working last Fall at the Berglund Preserve in Southampton. (l. to r.) Melanie Tebbens, the Trust’s Project Manager, Scott Chaskey, the Trust’s Preserve Manager, and Kurt Billing, a volunteer member of the Stewardship Committee.

Quail Hill Farm Offers Produce Delivery in Southampton

For those of you who appreciate organic produce, but find the drive east to Amagansett too much (especially in the summer!), Quail Hill Farm will deliver produce to the Trust’s office at 296 Hampton Road in Southampton one day each week during the growing season. If you are interested in purchasing a “Southampton” share, please call (516) 283-3195.

Trust Hosts Seminar on Installment Sales

In January, the Trust invited Daniel P. (Pat) O’Connell, President of Evergreen Capital Advisors, Inc. to meet with representatives of the Towns of East Hampton, Riverhead, Shelter Island, Southampton, and Southold and Suffolk County to explain a conservation tool known as the “installment sale.” The use of installment sales to acquire land and development rights was developed by O’Connell and first implemented in Howard County, Maryland. Recent changes in New York State law have enabled this tool to be used here on Long Island as well.

Essentially, landowners who sell development rights or land are often confronted with a capital gains tax that claims up to one-third of the purchase price, depending on the owner’s basis. Through an installment sale, there is an opportunity to provide a landowner with a better return at a lower price. This is accomplished by providing the owner with tax-exempt interest at a more favorable rate while deferring the receipt of the purchase price, as well as the payment of the capital gains tax, for up to 30 years. In addition, given the reduced purchase price, the landowner may receive a charitable tax deduction equal to the difference between the bargain sale price and the fair market value. Should inheritance taxes be paid during the term of the installment sale, heirs will benefit from an increased basis. The owner or the heirs may also sell the contract for cash.

In 1990, O’Connell received the Award for Excellence in Financial Management from the Government Finance Officers Association for his installment sale program which was cited by Fitch Investors Service as a factor in its upgrade of Howard County’s credit rating to “AAA.” To date, this county has purchased $47 million of installment-purchased easements on 73 farms totaling nearly 8,000 acres (the appraised value is nearly $90 million). Certainly, the Peconic Land Trust and local governments on Long Island will work closely with landowners to use this innovative conservation tool. If you are interested in installment sales, you may call John Halsey or Tim Caufield at (516) 283-3195.
Long Island Community Markets

Long Island Community Markets begins its third season in June. The following is a tentative schedule, so check your local newspaper for details.

**Islip** - Saturdays, 8 am-1 pm; Town Hall Parking lot on Montauk Highway

**Locust Valley** - Saturdays, 8 am-1 pm; Thomas Park behind Fleet Bank

**Patchogue** - Fridays, 12-6 pm; corner of South Ocean and Terry Street

**Port Jefferson** - Thursdays, 12-5 pm; parking lot at the corner of Main Street and East Broadway

**Riverhead** - Wednesdays, 11-3 pm; riverfront parking area

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**The Bottom Line: Bequests**

If you would like to extend your support of the Trust’s work beyond your lifetime, you may include a provision in your will to bequeath cash, securities, or property to the Trust. The following language may be used:

“To the Peconic Land Trust, Incorporated, a 501(c)(3) non-profit organization, incorporated under the laws of the State of New York in 1983, having as its principal address 296 Hampton Road, Southampton, New York 11968, (Gifts of Real Estate) I hereby give and devise my real property at address here to Peconic Land Trust, Incorporated, of Southampton, New York.” (Other Gifts by Will) “I give and bequeath (e.g. $____); my shares of name here common stock) to Peconic Land Trust, Incorporated of Southampton, New York.”

If you or your attorney would like to discuss a potential bequest, please call Marsha Kenny, Director of Development, at (516) 283-3195. All inquiries will be kept confidential.

**Other Ways to Support Land Conservation**

Matching Gifts: If your employer has a matching gifts program, your gift to the Trust can be doubled or tripled. Please check with your employee benefits office.

Memorial gifts: A gift in memory of a loved one or friend is a special tribute to those who appreciated the beauty of Long Island. We will be pleased to notify the family of your charitable gift.

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**Pe·có·ni·nic, n.**

1. a picnic,
2. a friendly gathering in celebration of land preservation,
3. an acknowledgment of Peconic Land Trust Supporters.

**Save the date!**

This year’s Peconicnic will take place on Saturday, June 14 from 12 noon to 4pm. Site to be announced.

Special thanks to Mrs. Pat Beck who donated a wood stove for the Trust’s management cabin at Berglund Preserve. Shown installing the stove are (l. to r.) Parker Hough of Hough & Guidice Realty, and Maurice Skerritt of Skerritt Construction.
Many thanks to our Student Interns . . . (left-hand photo, at right) Sara Barcia, a junior at LIU/Southampton, with (l. to r.) Peri Youmans, Project Assistant, and Melanie Tebbens, Project Manager; and (right-hand photo) Jesse Heatley, a sophomore at Bucknell University.

Wish List

Your response to our “Wish List” in our last newsletter was fantastic. We’d like to thank the following for their generosity: Northrop Grumman for chairs for the Trust’s conference room; Steve Patterson for a Toyota pick-up truck and truck-bed tool chest for Shellfisher Preserve; Malve Von Hassell and Betty Smith for electric typewriters; Betty Smith for a Macintosh computer, keyboard and modem; Frances and George Ellis for a Troybilt 5 HP chipper/shredder, a Troybilt lawn mower and two chain saws for Quail Hill Preserve; sculptor Sheila Post for her donation of “Above the Fruitless Plain,” a mixed media sculpture depicting the difficulties farmers face; Pat Beck for a wood stove for the Berglund Preserve; and Parker Hough and Maurice Skerritt for volunteering time to install the stove. Don’t forget . . . gifts of goods and services, or items on our “Wish List” will help the Trust stretch its conservation dollars. Please call our office, (516) 283-3195, if you can provide any of the following . . .

- Copier with special features such as collating
- Plant material/advice for landscaping
- Frequent Flyer Miles (to help with travel expenses for conferences)
- Tractor (75-80 H.P.)
- Dump truck
- Metal tool chest on wheels
- Irrigation pipe
- Wide angle lens

HELP PECONIC LAND TRUST PROTECT OPEN SPACE AND FARMLAND

The Trust provides farmers and other landowners with unique alternatives to full-scale development. Please remember that matching gifts, offered by many employers, can double or triple the value of your gift. Please take a moment to check with your employer and enclose appropriate forms, if eligible. We appreciate your support.

I/we are pleased to support Peconic Land Trust’s conservation efforts.
Enclosed is a donation in the amount of $__________

_____ This gift qualifies for my company’s matching gift program; forms are enclosed.

_____ If we are interested in making a contribution of asset property (any property of value such as appreciated stock, artwork, a house or a subdivided lot). Please contact me/us.

Please charge my donation $_______ to my ☐ MasterCard ☐ VISA

Account #________________________ Exp. Date____ Signature________________________

Name________________________________________________________

Address ______________________________________________________

City/State/Zip__________________________________________________

Telephone (__________) __________________________________________

A gift to Peconic Land Trust is tax-deductible. All donors will be provided with a written acknowledgment for tax purposes. A copy of the Trust’s financial report filed with the New York State Attorney General may be obtained by writing to 1) Office of the Attorney General, Department of Law, Charities Bureau, 120 Broadway, New York, NY 10271 or 2) Peconic Land Trust, P.O. Box 2088, Southampton, New York 11969.
Unaware of their place among ice
and the white blanket of being
over the field, late sun singing
in branches heavy with March,
beech buds waving
as wrapped feathers in air,
to the idea of space
these three surrender
and define color, marking
in a white circle
backed by cedars,
brush points, strokes of black,
marking snow, rye grass and sky
with their name: Crow!

Scott Chaskey

Mission Statement
The Peconic Land Trust is a nonprofit,
tax-exempt conservation organization
dedicated to the preservation of farmland
and open space on Long Island.
To this end, the Trust acquires and
manages land as well as easements for
conservation purposes. In addition,
the Trust assists farmers and other
landowners in the identification and
implementation of alternatives to full-
yield development.

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