

Protecting Your Land

with the



Potomac Appalachian

Trail Club



The Threat of Development

We all know what is happening in the Mid-Atlantic States. Development threatens to overrun the wild places that we have come to know and love. Recreational opportunities are disappearing, and someday, who knows, perhaps there will be no quiet forest reserve where we can sit and contemplate nature.



Shockey's Knob, VA on the Tuscarora Trail

(a place to sit and contemplate nature)

One group, the Potomac Appalachian Trail Club, strives to preserve forested land for hiking, backpacking and other outdoor recreational opportunities. Headquartered in Vienna, Virginia, this 7,000-member club works to preserve lands important to trails and hiking from central Virginia to central Pennsylvania. Members work with the Appalachian Trail Conference to preserve open space surrounding the AT. But the AT responsibilities of the club represent only 1/4 of the total of 1,000 miles of hiking trails that PATC maintains.

The longest trail, the Tuscarora, extends from the northern district of Shenandoah National Park to a connection with the AT south of Duncannon, Pennsylvania. Much of the Tuscarora is not protected by any government, and the responsibility of securing lands for the trail corridor falls to PATC resources to secure forest lands important for trails.

PATC has protected over 5,000 acres of trail-related lands in four states (Maryland, Virginia, West Virginia and Pennsylvania). The land secures the trail corridor, protects viewsheds and provides land for cabins and hiker camp grounds - in other words, recreational opportunities.



Home Development Outside Round Hill, VA

But the challenges are severe. Development continues to gobble up forest land at an accelerated rate. Local and state governments do not have the financial resources to secure forest lands important for trails.

PATC has used a variety of methods, from purchase to donation to easement and others, to protect the land. Much of our land has been donated or acquired by bargain sale. Occasionally we receive life estates. Sometimes landowners sell or donate easements.

What does this have to do with you? If you own land near trails that you want to protect permanently, or if you want to donate to PATC's preservation efforts, read on.



Preserved Land: Ovoka Tract in Northern VA

What You Can Do - The Options

Land Donation

PATC is a non-profit corporation and can accept donations. This may be best for landowners who do not intend to pass the land on to heirs, who own property they no longer use, own highly appreciable property, or have substantial real estate holdings and may wish to reduce their tax burdens. An outright donation gives the donor a tax writeoff.

Donation by Will

You can simply leave land to PATC in your will. If it is important to preserve for trail lands, the club will insure its perpetual protection. But even if it is not near a trail, it may have monetary value. If it is your wish, the club will sell the land and use the proceeds to purchase the land that it needs. The largest single bequest ever given to the club was urban land that the club could not use directly, but the proceeds from the sale became part of the endowment that is used for land acquisition.

Conservation Easement

Conservation easements have been much in the news in recent years. There are many different kinds, but all are intended to preserve land in its present state.



Another view preserved.

Bargain Sale

If you want to preserve your land, yet need immediate income, selling it below market value may be the best option. This way you can avoid some capital gains tax and it entitles you to a charitable income tax deduction based on the difference between the fair market value and the sale price.

Donating a Remainder Interest

In this arrangement, you continue to live on the land, but the land will go to the PATC land trust upon your death. This method, sometimes called a reserved life estate, insures the preservation of the land even though it is still important to you while you live.



A view preserved.

Conservation easements are often used to preserve the viewshed. Essentially, an easement restricts how land can be used in the future. If you don't want a shopping mall in this picture, you may want to consider an easement. You can preserve it in a forested state; you may restrict certain activities; you may permit agricultural or other commercial use on certain parts. The easement wording is determined by the landowner, and the easement is recorded on the deed with the County. Easements are normally, although not always, perpetual.

Donated Easements

PATC will accept outright donations. In this option you will receive no cash, but you can apply for a tax reduction based on the difference between the book value of the land before and after the donation. If the land could have been used for development, the writeoff can be very large. Moreover, you can declare the easement as a gift on your Federal tax return.

Selling an Easement

If you need the cash, you can sell an easement to PATC. The details will have to be worked out with the club and its legal committee. Using this option there is no tax advantage, but it permanently protects the land.

Trail Easements

A trail easement is similar to a scenic easement, but its purpose is fairly narrow. Typically, a landowner transfers an easement to PATC for the use of a corridor of land for a trail. This is similar to a utility easement, and is recorded with the deed.

If you donate the easement, you can get a tax write-off in the same manner as with a scenic easement. If you sell the easement, there is no tax or donation advantage, but you will be helping the trail club by insuring the opportunity of hikers to walk. As for liability, all four states have a recreational use statute that protects from lawsuits landowners who permit recreational use. PATC's legal committee can provide you with a copy of the statute and any case law that pertains.

Written Permission Letter

If you own land crossed by a local trail, and you want to work with the club to preserve the hiking experience, you might want to consider a permission letter. This gives hikers authorization to continue to use the trail, subject to any conditions that you might impose. It is revokable, and you retain all rights to the land, but it has no tax advantage and does not guarantee preservation.

Contact Us

The Potomac Appalachian Trail Club

118 Park Street, SE

Vienna, VA 22180-4609

Telephone: 703.242.0315 ext.11

Web Site: www.patc.net

E-Mail: info@patc.net