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OUT IN THE OPEN: GREAT GOINGS ON

FAMILY FUN AT FARMFEST
Irene and Jack Banning kept it lively at their fourth annual FarmFest on Memorial Day Weekend at Black Sheep Hill Farm in Pine Plains. Perfect weather ensured a great turnout of attendees, who found fresh foods, flowers and locally made products, as well as farm animals for petting and other engaging activities for the kids.

COUNTING SHEEP
The DLC partnered with Audubon New York for a workshop “Improving Habitat for Forest Birds” this past May. Participants learned how to make their forests hospitable to our feathered friends and continued outside for a picturesque birdwatching walk in the woods.

SUMMER STROLLING
On two summer Saturday mornings, folks enjoyed easy nature walks through the forests and fields of the DLC’s 435-acre Shekomeko property in North East. During the hikes, discussions ranged from identifying trees and frogs to managing invasive species and the views from the property’s high points were enjoyed by all.

THE NATURE OF THINGS
by Karissa Stokdal

Please introduce yourself.
Hi, I’m Owlbert. I am a Bubo virginianus, more commonly known as the Great Horned Owl. I get my name from the distinct, pointed feathers on top of my head, but they aren’t my only defining feature! I have bright, yellow eyes and a dark, black beak. If I sit up straight, I’m almost two feet tall!

Q: What’s your daily routine?
A: At night because that’s when prey is most abundant. I can rotate my head more than 180 degrees to look in any direction and have excellent vision for hunting in the dark! I am very elusive and blend well with my surroundings, but sometimes you can catch me sitting in trees at dusk or in the early hours of the morning. Even if you have never seen me, I can guarantee you have heard my distinct call of one long hooooost, followed by three shorter hoots.

Q: What’s your relationship status?
A: At Great horned owls are typically monogamous. My nightly hooting warns other owls to stay away from our territory. As a male owl, I put out my call all year long, but rather than build our own we will move into another critter’s abandoned nest. As early as January, my mate will lay her eggs, and by February we could have as many as six chicks.

PHOTO CREDITS: Greg Hume (owl), Brookby Dairy (cover); spectators at Black Sheep Hill Farm; birdwatching with Audubon New York; makers at Brookby Dairy. On the cover: A springer spaniel waits to take the plunge at a protected property in Verbank.
**THE EXPLORER’S NOTEBOOK**

by Julie Hart

Fall: the season of back-to-school and back-to-work. It’s all too easy in our modern world to become buried in our work or studies with our heads dutifully craned down, staring at the glare of a glowing screen. For this edition of Explorer’s Notebook, the DLC’s Julie Hart reminds us to pick our heads up now and again and remember to take in the wonders of our natural world.

See that big clump of leaves up in that tree? It’s a DREY, the home of an Eastern Gray Squirrel (Sciurus carolinensis). Drees are carefully constructed from dry leaves and twigs, lined with moss and dry grasses. Squirrels may be pests at the bird feeder, but they also bury nuts and seeds in the ground as a food supply for the winter. Because many of these nuts and seeds never get dug up and eaten, squirrels are great contributors to forest regeneration. They are planting tree seedlings galore!

Did you know that CLOUDS are identified by genus and species names, just like plants and animals? The World Meteorological Organization’s International Cloud Atlas (cloudatlas.wmo.int) has great information on cloud identification and etymology of cloud names. Isn’t it great to know that spending hours gazing at cloud formations counts as serious scientific observation? To explore “cloud-spotting,” take a look at photos of clouds from around the world at the Cloud Appreciation Society’s website at cloudappreciationsociety.com.

We often think of the MOON as a denizen of the night sky, but in fact it is visible just as much during the day as it is at night – it just has too much competition when the sun is up! Visit the U.S. Naval Observatory’s webpage (aa.usno.navy.mil/data/docs/RS_OneYear.php) to generate a table for your location, showing moonrise and moonset times for a year, so you’ll know when to look for it. You won’t need a telescope to check out the lunar mountains, plains and craters – a pair of binoculars will do just fine!

When you see an enormous bird soaring overhead, it’s most likely a BALD EAGLE (Haliaeetus leucocephalus) or a TURKEY VULTURE (Cathartes aura). How do you tell the difference? A turkey vulture flies with its wings slightly upraised, so it is shaped like a very broad letter “V” and tends to wobble from side to side as it flies. Bald eagles soar with their wings almost perfectly horizontal and do not wobble. And, of course, if it’s an adult bald eagle and you get a close look, you’ll see the majestic white head and tail feathers!

What’s that buzz? Look around and you might find you’re near a nest of BEES or WASPS. While most species of bees and wasps are solitary, the ones we know best are the social species, such as honeybees and paper wasps. Both of these species build colonies in trees; honeybees may fill a hollow tree with honeycomb, while paper wasps often build their elegant nests on an overhanging branch. If you don’t disturb them, they’ll probably leave you alone (unlike aggressive species such as yellow jackets!). So, just move quietly along and let them go about their ‘buzziness’.

When you walk in the forest, stop and look up every once in a while; take a moment to appreciate the TREE CANOPY above you. Notice the different leaf shapes and bark patterns that define each tree species, enjoy the shade they provide and breathe in the oxygen they’re producing through photosynthesis. Remain still and quiet and you’ll notice you’re not alone: the flicker of a bird’s wing will catch your eye, there are insects on the trunk and leaves, and a squirred scampers through the high branches on its quest for food.

We seldom use the stars to navigate anymore (thanks GPS!), but stargazing is still a sublime human experience. Stars, galaxies, planets and even human-made objects, like the INTERNATIONAL SPACE STATION, are all visible. NASA’s “Spot the Station” website, spotthestation.nasa.org, will help you find when and where to see the ISS. You’ll see an unblinking light visible for just a few minutes as it moves quickly across the sky. The less light pollution in your area, the more stars you’ll be able to see. To learn how to minimize light pollution, visit darksky.org.

Owls are mainly nocturnal birds who hunt at night, but where do they go during the day? Many species like to roost on a high tree branch and often prefer conifers, such as hemlock or pine. Some of our smaller owls, like the EASTERN SCREECH OWL (Otus asio) and NORTHERN SAW-WHET OWL (Aegolius acadicus), may spend their days in a tree cavity. They don’t make these cavities themselves, but use existing holes created by woodpeckers or rotted wood. Check out the bird webcams on the Cornell Lab of Ornithology’s website to see birds in their natural habitats at cams.allaboutbirds.org.

Have you ever noticed that in some years there are loads of acorns on your oak tree and in other years there are hardly any? This process is called MASTING, and it’s common in oak, hickory and beech trees. Why does it not happen yearly? Well, it takes a lot of resources to produce those high-fat, high-protein nuts and trees can’t afford to expend that much energy every year. Also, when so many nuts are made at once there is a better chance that some will survive to sprout into the next generation of trees – those hungry squirrels, mice, chipmunks, turkeys and deer can’t eat them all!

What’s with all those lines of little holes in the tree bark? Most likely you’ve spotted a tree visited by a YELLOW-BELLIED SAPSUCKER (Sphyrapicus varius). This bird, as its name suggests, drinks tree sap as a major food source, and it does so by drilling multiple holes in the bark to reach the tree’s conductive tissues (called xylem and phloem). Birch, maple and hickory are favorite trees of the sapsucker because of the high sugar content in their sap.
t's a rainy afternoon when I arrive at Rocky Reef Farm to interview Everett Cook. Still, he comes out to greet me. We sit in the well-appointed and comfortable living room. Two dogs stretch out at our feet and dozens of family photos surround us.

Cook is tall and slender with a cadence to his speech that alludes to his Southern roots. Growing up on his family's 2,000-acre farm, Cotton Plant, outside of Memphis, Tennessee, he learned hunting, fishing and exploring the woods at an early age. At seven years old, he began fox hunting with the Longreen Hunt, he explains to me, and continued riding until he left for college at Woodbury Forest. He matriculated to Dartmouth College, where he became deeply involved with the Dartmouth Outing Club, as well as picking up mountaineering, ice-climbing, rock-climbing and cross-country skiing. Upon graduating from the Tuck School of Business, he moved to New York in 1977 and got a job on Wall Street, working at a fixed income securities firm. He met his first wife, Karen, at a job interview at Goldman Sachs. He notes: "I didn't get the job, but I got the girl!"

The young couple rented a house in Southampton, Long Island, but Cook soon felt hemmed-in and longed for more expansive countryside. At his suggestion, the couple took a weekend trip to Dutchess County during the fall foliage season and stayed at the Altamont Inn. "I asked a fellow in the kitchen about all the horses and if there might be a hunt," he remembers. "Sure enough, the Millbrook Hunt was going out the next morning. Cook introduced himself to the master, Feli Thorne, and foot-followed that day. "It was all so inviting and familiar," he says. "The members could not have been more gracious." An invitation to the Hunt Ball followed that November and by December Karen gave Everett a new hunting kit for Christmas. The couple rented a house in Stratfield in 1979 and bought their first horse in Stratfield Valley shortly after. Cook joined the Millbrook Hunt, where he would ultimately serve as a governor, as well as the treasurer. "For me, the Millbrook Hunt, with its lore and history, provides the DNA, lifeblood and sinews that create a common bond and keep conservation alive in our community," he says. By 1986, the couple had two young children and needed a house farther from the road. Three properties on Bangall Amenia Road were for sale: the Cagney, the Sheldon, and the Van Benschoten Farms. A developer bought the Cagney Farm and optioned the Van Benschoten and Sheldon properties. "He ran into one problem: a Blanding's turtle was discovered on the property and that is an endangered species," Cook recalls. An action was brought against the developer by the community, which halted the project. The recession hit shortly after, wiping out the minimally-capitalized owner. Cook joined other conservation-minded individuals to form North Dutchess Properties, a company focused on buying and preserving land in the area. They raised the funds to purchase the 600-acre Cagney Farm, while Chauncey Stillman bought the 240-acre Sheldon Farm. Cook bought the 200-acre Van Benschoten Farm, now Box Turtle Farm, for his family. "I called it Box Turtle to memorialize the good deed that turtle did." Parallel to the efforts of North Dutchess Properties, the Dutchess Land Conservancy (DLC) was being formed, modeled after the Brandon Conservancy in Pennsylvania. "I expressed my interest in land preservation to Farmham Collins, the DLC's Vice Chairman, who asked me to join their initial meetings at Wethersfield," he says. Cook went on to serve on the DLC board for 24 years. "North Dutchess operated separately, but with the financial firepower to buy properties and prevent them from being developed," he explains. The group made several other successful acquisitions, placing the land in conservation with the DLC. Through the work of North Dutchess Properties, the DLC now protects 630 acres on the Bangall Amenia Road, 17.5 acres on Carpenter Hill, 260 acres on Route 83 and another key 20 acres on Route 44. "My family has always been deal-oriented. I picked up a lot working for my father when I was young and around the kitchen table," Cook says. "Also, working with Tom Flexner in real estate taught me a great deal," North Dutchess Properties was eventually dissolved, but the group continued their work on an ad-hoc basis. When 260 acres was gifted to St. Peter's Church in Lithgow, Cook presented neighbors with "an opportunity to stabilize the area." Tacking together additional tracts of land to place under protection and finding a conservation-minded buyer for the St. Peter's land, this neighborhood group preserved a total of 600 acres. When the Millbrook Equestrian Center was put up for sale, and the possible site of an intense development, Cook again worked with neighbors and friends to acquire various portions and place easements. In the end, 190 acres was protected, with one hundred acres being purchased by a group of more than 20 participants, who placed it under an easement and donated it to the Millbrook School. By 1986, the couple had two young children and needed a house farther from the road. Three properties on Bangall Amenia Road were for sale: the Cagney, the Sheldon, and the Van Benschoten Farms. A developer bought the Cagney Farm and optioned the Van Benschoten and Sheldon properties. "He ran into one problem: a Blanding's turtle was discovered on the property and that is an endangered species," Cook recalls. An action was brought against the developer by the community, which halted the project. The recession hit shortly after, wiping out the minimally-capitalized owner. 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The Dutchess Land Conservancy's President, Becky Thornton, reports on the proposed rule and final regulation and what you can do today.

Land conservation advocates recently had a scare when the IRS drafted a rule that would impede the ability of landowners to utilize important tax incentives to conserve their land. This rule would have impacted 16 states, including New York.

The final regulation was published in the Federal Register on June 11, 2019. It says that a landowner must subtract any possible state tax credit from the value of their donation before claiming a deduction on their federal taxes. Essentially, if a taxpayer receives, or expects to receive, a state or local tax credit in return for a gift, the tax credit constitutes a return benefit to the taxpayer (or quid pro quo), reducing the taxpayer’s charitable contribution deduction. But this final regulation does provide some good news for New Yorkers:

1. Taxpayers can decline a state tax credit in favor of the federal deduction. While this is not optimal, it does allow the donor a choice to take the full federal deduction.
2. There is a minimum exception for tax credits that are less than 15% of the value of the donation.
3. For ongoing state tax credits, like New York’s, the regulation provides: “If there is no clear maximum credit allowable, taxpayers may reduce their charitable contribution using a good faith estimate of the value of the credit.”

DLC Board Chairman Rebecca Seaman and I will be participating on a national committee through the Land Trust Alliance that will provide guidance to the IRS. We will administer advice on how taxpayers should formally decline the NYS Conservation Easement Tax Credit in favor of the federal deduction and how to create a good faith estimate of what the state tax credit is worth to in order to be able to deduct it from their Federal Income Tax return. In addition, this committee will work on proposed legislation to fully exempt conservation donations from the State and Local Tax (SALT) Federal Rule so that landowners many once again benefit from protecting their land.

The Dutchess Land Conservancy (DLC), and other similar organizations, use tax incentives to encourage landowners to protect their properties. Two such incentives are the Federal Charitable Income Tax Deduction for Conservation Easement Donations (enhanced and made permanent by Congress in 2015) and our New York State Conservation Easement Tax Credit. This tax credit helps defray the high cost of annual property taxes without impacting local town coffers. It provides a state tax credit of up to 25% of the protected land’s property tax per year, capped at $5,000 per annum.

Published in the Federal Register on August 27, 2018, the new rule stated any state tax credit for a charitable donation is a quid pro quo and must be included and deducted from the donor’s federal tax deduction. The rule attempted to bypass the deductions for state and local taxes (SALT) for the federal deduction, but also goes quite a bit further and conservation donations would likely be sacrificed.

It is the DLC’s understanding that because the NYS Conservation Easement Tax Credit is a rolling credit, the IRS might have used this rolling credit as the quid pro quo against the full amount of any charitable deduction (regardless if the donor took advantage of the credit or not) for conservation easement donations. This would virtually eliminate a New Yorker’s ability to take a federal income tax deduction for the value of their charitable conservation gifts. Ultimately, the limitation would unfairly punish conservation in New York State solely because our state tax code recognizes the value of conserving land.

What you can do:
We need Congress to act now and pass legislation to exempt conservation donations from the State and Local Tax (SALT) limitation. It’s important to understand that because of the way the rule is drafted, repealing the SALT limitation alone will not address the impact to conservation donations. A specific exemption is needed to solve this problem. Contact your congressmen and ask them to support legislation to exempt conservation donations from the SALT limitation that now exists at the federal level. Make sure to mention the final regulation published in the Federal Register as of June 11, 2019 (26 CFR Part 1 [TD 9864] RIN 1545-BO89.)

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Founded in 1985, the Dutchess Land Conservancy (DLC) is a non-profit conservation organization dedicated to preserving the rural character, important resources and open lands of Dutchess County, New York. We encourage sound, well-planned growth, balanced with the conservation of our important natural resources and working landscapes to ensure healthy and vibrant communities for the benefit of all generations.