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Dear Karen,

~~Congratulations on completion of the second draft of the Good Forestry in the Granite State!~~ I want to thank you and the committee for your hard work towards completion of this publication. GFGS is an invaluable reference for me in my land conservation work. The new edition brings the publication up to date and makes it even more useful.

I hope you can accept these late comments with my apologies for not completing them before going on vacation.

I use Good Forestry in the Granite State as guidance for conservation easement landowners who are planning or undertaking forestry activities. Our easements require that forestry practices maintain soil productivity, protect water quality, wetlands and riparian zones, maintain an improve forest product quality, conserve native plant and animal species, wildlife habitat, and unique and fragile natural areas. Our easements reference GFGS as a guide toward acceptable management practices to meet those requirements. GFGS is not a requirement of our easements.

The second draft of the GFGS provides great guidance for landowners and their foresters on all of these points. I have reviewed those sections of the publication that pertain specifically to those goals and the sections referencing conservation easement use of GFGS but have focused my comments on the sections regarding conservation easements, given the lateness of my comments.

**Page 4 – Conservation Easements and GFGS**

The section regarding “What do these references mean” should address the fact that many easements establish conservation related goals for forest management. Landowners retain management flexibility so long as they meet those goals and forestry activities don’t conflict with the conservation purposes of the easement. I would suggest adding a numbered statement “If the easement establishes conservation goals for forest management, GFGS may provide guidance in achieving those goals. (i.e. easement goal: protection of water quality, wetlands, and riparian zones – GFGS has sections under Water Resources addressing each of these topics.)

**Page 20 – Conservation Easements**

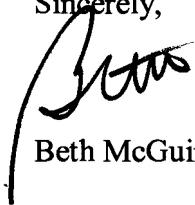
I'd suggest replacement with the following adjusted version of what currently appears in the publication::

A conservation easement is a flexible, effective tool to permanently protect land from subdivision, development and mineral extraction. Easements take into account the conservation values of the property, landowner and easement holder objectives. The landowner retains ownership, the land remains on the tax roles, and the restrictions contained within the easement pass with the land to future owners. A conservation easement may allow a family to:

- Continue good stewardship of the land – most NH easements encourage good forest management and farming, including harvesting wood products. A forest management plan and harvest supervision by a forester may be required.
- Allow limited development while restricting or eliminating subdivision, buildings and improvements, commercial and industrial uses on most of the property.
- Provide income or estate tax benefits. If the easement meets IRS requirements, the value of the development rights given up is considered a charitable donation and can be valued by a qualified appraiser for income tax purposes. A conservation easement generally lowers the value of the land, and may reduce the value of an estate, reducing or avoiding potential federal estate taxes.
- Sell a conservation easement, though this option is available only in limited cases.

Thank you again for all you have done to create this second edition!

Sincerely,



Beth McGuinn