

Land donation for conservation is one of the finest legacies a person can leave. It preserves the land forever for future generations. It offers substantial income tax deductions and estate tax benefits, but its biggest benefit is not monetary.

When the Isaacs-Greene family donated their land, they left a lasting gift for the people of southern Delaware by preserving diverse habitat, conserving beautiful views, and protecting natural resources.



DELAWARE NATURE SOCIETY

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A DELAWARE NATURE



SOCIETY PUBLICATION

Creating a Natural Legacy

The Story of One Family and Their Land

A veil of mist

Sunrise greets morning on the marsh . . .

The smack of a beaver's tail

The whir of wood duck wing . . .

The call of the pileated woodpecker

Echoing through the swamp forest . . .

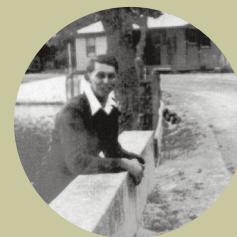
The familiar sights and sounds of the
land you have cared for and your family
has enjoyed through the years.

Privately-owned lands comprise most of the scenic countryside that lies beyond our concrete cities and suburban congestion. These lands rejuvenate our spirits and are key to conserving nature's diversity. In the highly-developed East Coast corridor, from New England to the Mid-Atlantic, they continue to disappear at a steady pace.

The Delaware Nature Society is non-profit membership organization that seeks to foster understanding, appreciation and enjoyment of the natural world; to preserve lands of scenic and ecological value; and to advocate stewardship and conservation of natural resources. In this new century, our commitment to land preservation is especially keen. There is a greater need than ever to preserve land in our region if we wish coming generations to be able to experience the pleasures of nature.

The stories told here...

are about the Isaacs family who loves the land on which they lived. They took tremendous pleasure in the natural world around them. As they learned about the plants and animals they encountered, the family came to realize that their lands had significant ecological value. Development pressure increased throughout the beginning of the 21st century, farmlands and fields were disappearing, and the ecological and aesthetic values of remaining forest and fields increased. Weighing their options, the family decided that the preservation of their land had ecological, social and economic benefits. A proactive approach to the decision-making process ensured that they would continue to have opportunities to enjoy the land while others, too, could experience the majesty of an Atlantic white cedar or thrill at the sights and sounds of wood ducks taking to the sky. Yet, as is true for most land holdings, each story is unique. The family's approach to the issue and the solution they achieved are quite distinct. We hope these stories will prompt you to consider the multitude of options available for preserving your own land. Following the narrative is a summary of techniques for you to consider with your own land preservation decisions.



The Isaacs family of Sussex County – Six Generations on the Land

A Legacy of Farming

The Isaacs family's relationship with the land in Sussex County, Delaware dates back to Owen Isaacs, who was born in 1781. He defended Lewes Town in the War of 1812 and farmed 500 acres in central Sussex County with his wife, Betty Conaway. Owen and Betty's son, Minos, continued the tradition with his wife, Lovey Elliott, through the mid-1800s. Their son, John Ponder Isaacs, and his wife, Almeda S. Webb, farmed during the latter half of the 1800s and through the early part of the 20th century. Their son, Edgar, would begin a new chapter in the family's history and that of the Isaacs-Greene Preserve. Along with two of his four children, Lawrence and Pennewill, he formed Edgar F. Isaacs and Sons.

Edgar F. Isaacs and Sons farmed vegetables and chickens in the Greenwood area, southwest of the preserve. Brothers Larry and Penn would farm together for over forty years, and it is said that they never had an argument! In 1941, Edgar and his wife, Delema Wilson, purchased 236 acres between Bowman Branch (now called Johnson's Branch) and Union Church Road. The family farmed both sides of the branch, which would become the heart of the preserve.



Larry Isaacs and his daughters

As with many farms prior to World War II, diversity and self-sufficiency was a hallmark. The family grew strawberries, peppers, asparagus and soybeans and raised broiler chickens. Delema was known for providing food to many needy families during the Great Depression. The farm was not electrified until the late 1940s, and the family used a generator for power.

Just over a mile and a half downstream, at Abbott's Pond, local miller Ainsworth Abbott ground the family's wheat, corn, oats and buckwheat. Abbott and his wife also operated their diversified small farm in a similarly self-sufficient manner. Edgar and Delema's grandson, Hugh Martin V, was one of many local farmers who utilized the now



Larry Isaacs at Abbott's Mill

historic mill. Almost 50 years later, Hugh would help guide the two farms toward a common legacy, bringing that relationship to full fruition.

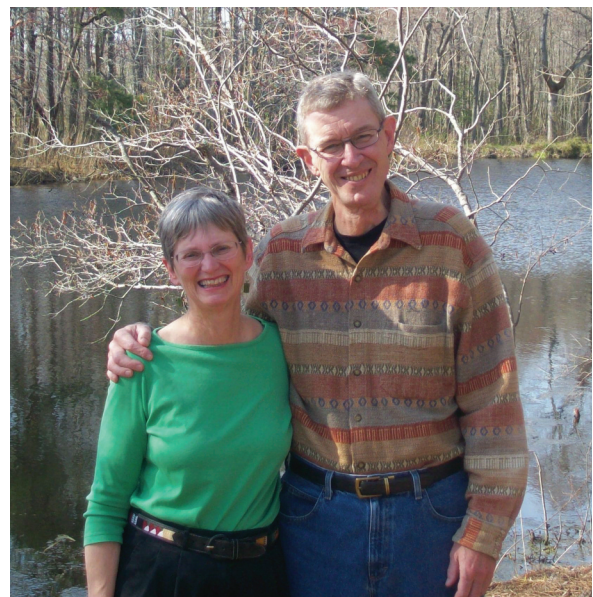
A Lifetime on the Land

Lawrence married Vivian Shute and had three daughters, Kay, Sue and Beth. They raised their family on the farm, located at the bend in Webb Farm Road.



Kay Isaacs on Tractor

Kay would spend all but ten years of her life there, exploring the woods and fields. Sue spent her childhood fishing in the pond, playing hide and seek in the woods and enjoying the wildlife. Lawrence was not only a successful farmer, he was also a nature lover and took his daughters into the woods to identify trees and berries. Sue recalls, "We would watch the clouds, stars, thunderstorms and migrating birds. It was a wonderful and beautiful place to call home." Kay recalls her father showing them fox dens on the property and trips away



Kay and Jim Greene along Johnson Branch

from the farm to the area around Abbott's Mill to smell the fragrant blossoms of trailing arbutus in April. Kay's children still reside on the family property and her son, Ben Tebbens, is an accomplished nature photographer who takes full advantage of the preserve.

Further down Johnson's Branch, Pennewill (Penn) and his wife, Jeannette, farmed and

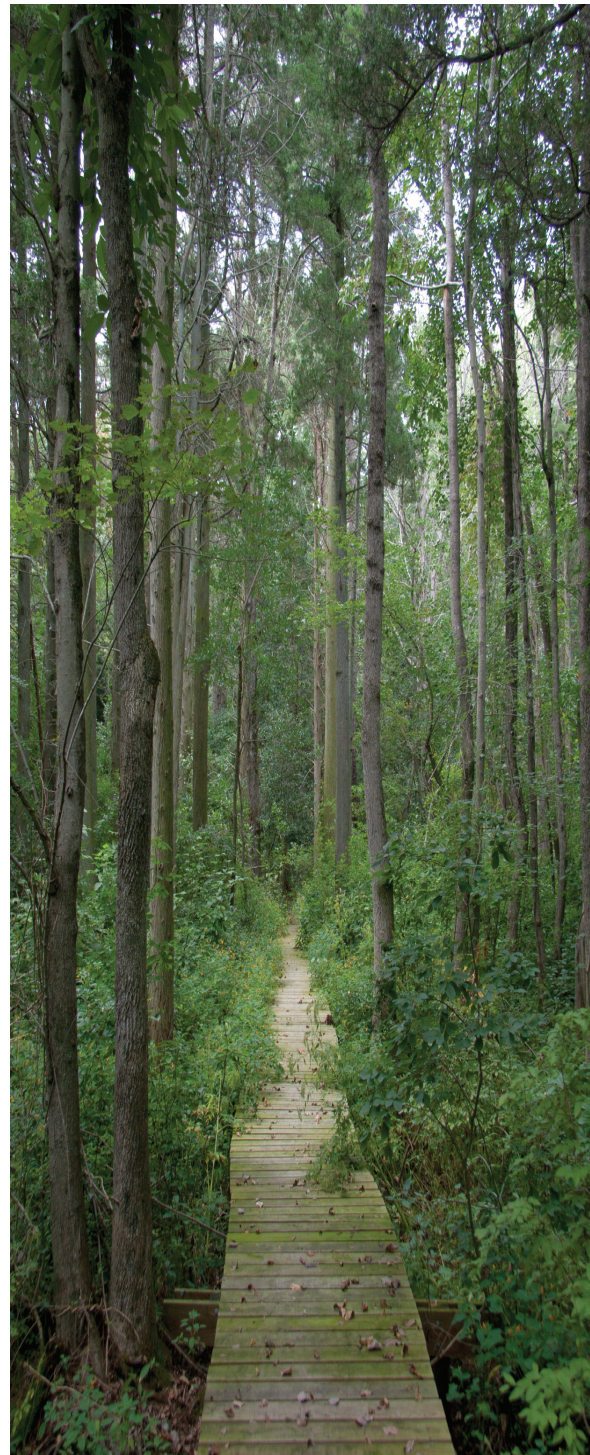
raised their children, Carol Isaacs Hastings, Edgar II, and Patricia Isaacs Conley.

The family's relationships with the land would sow the seeds for future interest in conservation, preserving significant areas along Johnson's Branch for future generations.

Majesty of the Cedars

The Isaacs' family's first conservation gift to Delaware Nature Society occurred in 2002 when Jeannette and her son, Edgar II, donated the 21-acre Isaacs Preserve, just south of Abbott's Pond. Aside from the ecological value of an extensive streamside buffer along Johnson's Branch, the donation highlighted an important piece of the areas' ecological and economic history - Atlantic white cedars. Downstream, the town of Milford had been an important ship building center in the 1800s, and the industry thrived until after World War II when fiberglass replaced wood as the primary component of boats. Atlantic white cedars were a shipwright's dream - insect resistant, light and easy to work. As a result, the magnificent cedar swamps were cut for timber and were quickly replaced by faster growing red maple and green ash. Remnants of the cedar forests became rare, serving as both an important ecological seed bank for future restoration and as historical reminders of an earlier time. Jeannette and Edgar's gift protects these cedars and now serves as a unique feature of the Milford Millponds Nature Preserve. It's a place where nature

lovers and students of all ages go to discover more about the relationship between humans and the land. A boardwalk and a dock connect to both the Milford Millponds trail system and a canoe and kayak trail along Johnson's Branch.



The cedars of Isaacs Preserve

A Lifetime Love of Nature: Inspiring, Educating and Enjoying

Kay's knowledge and love of the environment continued to grow, and she shared her love of southern Delaware's streams, forests and shores with her students as a 6th grade teacher at Milford Middle School. Kay took full advantage of this ecologically rich area, guiding and inspiring her students to environmental literacy.

She worked with the staff at Abbott's Mill, now a nature center operated by Delaware Nature Society, taking students on overnight adventures to Redden State Forest or canoeing on Silver Lake in Milford. Kay and her students were at the forefront of horseshoe crab conservation in the late

1980s and early '90s. With Kay's guidance the students successfully petitioned the Delaware state legislature to pass Senate Bill No. 57 on January 31, 1991, establishing the state's first conservation efforts on behalf of horseshoe crabs and ultimately, the thousands of migratory shorebirds dependent on their eggs as a food source. Delaware Nature Society recognized Kay as "Educator of the Year" in 1985.



Kay's husband, Jim Greene, was born in Wisconsin and spent his early years hunting pheasants with a bow and arrow and ice skating in the winter. Jim became an avid hiker, eventually visiting many continents on his adventures. Jim moved to New York City and became a teacher. Like many New

Yorkers, he was drawn to Central Park, a green oasis for both nature and people. Jim and his students adopted and restored a stream section in the park. He saw firsthand the value of conservation organizations through the work of the Central Park Conservancy.

Kay and Jim's mutual interest in nature brought them together on Sperry Glacier at Glacier National Park in Montana. A ten-year, long-distance relationship ensued and eventually Jim joined Kay at the Isaacs' family farm in 2002. He established a hiking and canoe trail on the preserve for the family and for future natural history enthusiasts to enjoy.



The nature photography of Ben Tebbens

Future Considerations: The Decision to Preserve

Larry and Penn had collectively farmed 2,000 acres. Upon retirement they split the land into two 1,000 acre tracts and then divided the land among their children. As land values rose from the late 1990s through 2006, the high price of land attracted developers to the area who were looking to subdivide farms. With Kay and Jim still residing on the family farm, the family decided to be proactive in looking toward the future. They held a series of meetings with Kay, Jim, Beth, Sue and cousin Hugh Martin, who had years of real estate experience.

They made the decision to sell farmland along Appel's Road, which backed up to the wooded area that now comprises the preserve. They identified two options for the woodlands, stream, and marsh habitat: development or a conservation donation. Developing this land would certainly bring great economic benefits, including potentially high-valued wooded or pond and stream side lots. However, with Kay and

Jim still residing on the adjacent farm and enjoying the trails and canoeing the stream, there was a strong feeling that preserving was the right decision. Additionally, Kay noted that many demands are put on farm land through the impact of equipment, chemicals and water use. She felt that maintaining an intact wooded buffer was essential to maintaining ecosystem health.

Kay's history with the Delaware Nature Society played a role as well. She and Jim were both supportive of the greenway and blueways initiative that Elliott Workman and Paul Layton of Abbott's Mill Nature Center had been promoting. Working with Delaware's Division of Fish and Wildlife and other local landowners, they were creating conservation corridors along Johnson's and Tantrough Branch as they flowed toward Milford. The dedication of the Milford Millponds Nature Preserve in October 2008, which incorporated Jeanette and Edgar II's land donation, further reinforced this decision as part of a family legacy in the area. As part of the Milford Millponds Nature Preserve, the land is afforded the highest level of protection in Delaware.

Delaware Nature Society's Natural Resource Conservation Department worked closely with the family to make the necessary contacts with surveyors, tax lawyers and to handle other important elements of the preservation process. The process was complicated by the fact that the preserve had multiple owners, but good communication and clear objectives led to success as the 60-acre donation became official in November 2010.

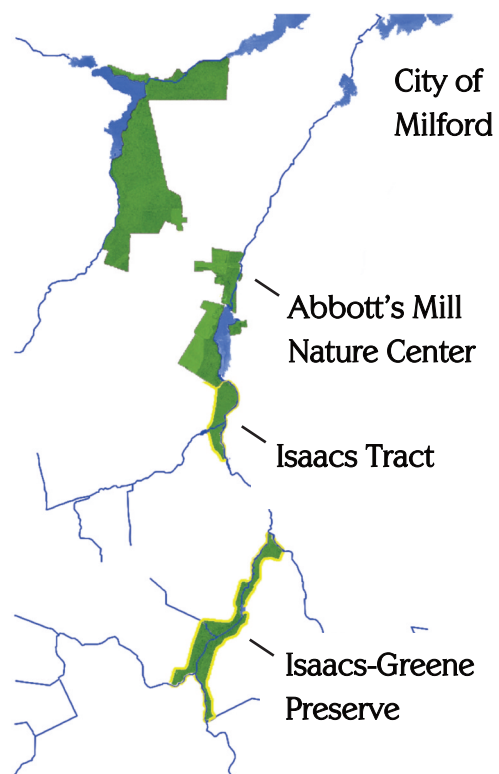
Ultimately, the donation process revolved around three distinct areas of impact: economic, ecological and social. The family received economic benefits in the form of tax savings. The ecological benefits of a wildlife corridor and riparian buffer extend beyond the area and the community benefits through the educational and recreational opportunities through the Delaware Nature Society at Abbott's Mill Nature Center. Reflecting back on this process, Jim recalls, "It seemed like the reasonable thing to do."

Kay is pleased that with preservation Johnson's Branch water quality and riparian forest habitat will be protected. As a result, plants and animals, including humans, will benefit. Jim notes that the preserve will now serve the greatest good for the greatest number of people, for the longest period of time. Beth notes: "It does my heart good to know that the Johnson's Branch habitat will be preserved for many others to enjoy. I know that our forebears, hard-working farmers who loved the surrounding

land that harbors such wonderful flora and fauna, would be proud to share the area near where they labored. My sisters and I were blessed to grow up with wonderful woods to explore and feel blessed to be able to make this donation."

Says Sue: "My hopes for the land that Beth, Kay, Jim, and I are donating is that it can be used by those who don't have access to woods and nature as we were so fortunate to have, literally in our own back yard. It is in Edgar Sr., Lawrence, and Pennewill Isaacs' honor, and in the memory of Owen Isaacs, Minos Isaacs, and John Ponder Isaacs that I dedicate this donation. I am confident that they would be thrilled that the land will be protected for future generations to explore and enjoy just as we did."

Milford Millponds Nature Preserve



About the Delaware Nature Society

The Delaware Nature Society (DNS) maintains four main program and experiential sites: Ashland Nature Center, DuPont Environmental Education Center and Coverdale Farm Preserve, in New Castle County and Abbott's Mill Nature Center in Sussex County. In addition, the organization manages four nature preserves: Coverdale Farm Preserve and Flint Woods Preserves in New Castle County and Marvel Saltmarsh and Milford Millponds Preserves in Sussex County.

Abbott's Mill Nature Center, with its preserved, working mill, is owned by Delaware's Division of Historical and Cultural Affairs and operated by the DNS through a unique partnership. Located along scenic Abbott's Pond just southwest of Milford, the Nature Center manages 373 acres, including the 340 acre Milford Millponds Nature Preserve for DNREC. This diverse nature preserve supports a variety of forested, field and wetland habitats along Johnson and Tantrogh Branch. Hiking trails, boardwalks and teaching stations provide unique opportunities to discover the natural wonders of Southern Delaware. Trails are open to the public as well.

Our Land Conservancy Role

The DNS was the first to identify the state's unique ecological places worthy of protection. In 1978, the organization published Delaware's Outstanding Natural Areas and Their Preservation. It documented more than 100 sites, both publicly and privately owned, which represented the best examples of native plant and animal communities, ecological communities, old growth forests, stream corridors, wetlands, and archaeological and geological sites in the state. In 1988, the state officially adopted these sites as designated Natural Areas and has since revised and added to this list. This list is used to determine sites that can be designated as Nature Preserves. This designation allows the highest level of protection in Delaware.

Since 1964, DNS has been a force in the protection of the state's natural heritage. The organization manages over 2,000 acres of land statewide and has protected more than 480 acres through conservation easements and deed restrictions. The society is unique in creating a social and political atmosphere to support preservation efforts in the state of Delaware. The society's Land Preservation Program focuses specifically on the conservation of outstanding natural areas, stream corridors, woodlands, farmland, connectors between protected lands, and small sites with unique features, to afford the best protection of the state's biodiversity and water resources. Private landowners of significant natural areas are encouraged to consider permanent preservation of their land by gifts of land or conservation easement agreements.

Special Thanks

The Delaware Nature Society is indebted to the generosity of Jeanette, Edgar, Sue, and Beth Isaacs and Kay and James Greene for their efforts in land preservation.

Common Preservation Techniques

Once land is developed, it is gone forever. Donating land is only one of many ways you can preserve land. Everyone has different needs and goals, below are other options to preserve land that may work for you.

Conservation Easement Donation

This is a legal agreement between a landowner and a qualified conservation organization (eg. DNS) or public agency (ex. Delaware Department of Natural Resources and Environmental Control) that permanently protects conservation, historic, scenic, or open space values of the land without changing its ownership.

It restricts the use of the land in perpetuity in order to protect those values and, unlike deed restriction, grants the conservation or preservation organization or public agency the right to enforce those restrictions.

The difference in the original unrestricted fair market value and the appraised restricted property value may provide a charitable gift income tax deduction and may reduce property taxes.

Outright Land Donation

This is a donation of land to a qualified conservation organization or public agency for permanent preservation. The receiving organization often requires an endowment to cover ownership and management costs. It provides a charitable gift income tax deduction and reduces the taxable estate.

Bargain Sale

This is a sale of a property to a land trust or public agency at a price below the fair market value. It helps the land trust or agency to afford the purchase of land. It reduces the taxable estate and the difference between the fair market price and the bargain sale price may also provide a charitable gift income tax deduction.

Additional Techniques

There are many other techniques that may be used to preserve land including; limited liability company, establishing a charitable foundation, family limited partnership, transfer of development rights, donation with life estate, or bequest. Contact an experienced estate or tax attorney for more details and to find the best land preservation strategy for you.

