



## TWO-YEAR EXTENSION OF CONSERVATION EASEMENT DONATION INCENTIVES PASSED

In our previous issue, we noted that part of the reason that we had reached our 100,000 acres protected goal much more quickly than programmed in our strategic plan was in part due to enhanced incentives for donation of CEs that had been in place in 2006 and 2007.

When those rules sunsetted December 31, 2007, there was much speculation regarding the impact of the sunset on CE activity and whether an extension could be passed given some of the partisan friction that existed regarding the Food, Conservation and Energy Act of 2008, of which the extension was a part.

On May 22, 2008, Congress overrode a Presidential veto to pass the Act. After resolution of a clerical error unrelated to the tax credit rules, the Act became law. The extension of the income tax benefit for the donation of conservation easement maintained provisions that:

- Raised the deduction a donor can take for donating a voluntary conservation agreement from 30% of their adjusted gross income in any year to 50%;
- Allowed farmers and ranchers to deduct up to 100% of their adjusted gross income if the property on which the conservation easement was donated provided half or more of their annual income; and
- Increased the number of years over which a donor can take deductions from 6 to 16 years. Farmers and ranchers qualifying under the provision in bullet above may deduct the benefit of their donation until it is exhausted.

For more information on the Act and related legislative issues, please visit the LTA website at [http://www.landtrustalliance.org/policy/conservation-funding/copy\\_of\\_farm-bill](http://www.landtrustalliance.org/policy/conservation-funding/copy_of_farm-bill).

The LTA worked diligently to provide information that would support the passage of the extension of Act. In announcing its passage, LTA encouraged the land trust community to remember their manners and thank policy makers and their staffs, media workers who helped publicize this issue instrumental in its passage, and others who worked to ensure its passage.

We would like to add our thanks here to LTA for all its good work in organizing this successful effort and their ongoing success in serving as a national advocate for the land trust community.



## GEORGIA CONSERVATION TAX CREDIT ACT (GCTCA) AMENDED

The GCTCA which provided increased incentives for conservation by Georgia landowners was amended in the last session of the Georgia General Assembly. Originally signed into law April 21, 2006, H.B. 1107 increased financial incentives for willing landowners to donate land or place conservation easements on their property. Such donations had to be made to government entities or qualified non-profit organizations and had to meet at least one of ten core conservation goals listed in the Georgia Land Conservation Act. (An update of revisions is at end of this column.)

Certain lands were declared ineligible for the benefits of GCTCA: lands already protected from development under local ordinances (e.g., stream buffers or scenic setbacks); lands set aside in order to increase building density levels (e.g., dedicated "greenspace" within conservation subdivisions or cluster developments); and lands planned for or used for golf courses, soccer fields, softball fields, or other types of intensively managed recreational uses.

The Act gave oversight of the tax credit program to the Georgia Department of Natural Resources. The credit no doubt helped contribute to an upsurge of conservation activity in the state. There were, however, hitches in the original law that many felt needed to be addressed. H.B. 1274, signed into law by Governor Perdue in April 2008 addressed many of these concerns with provisions stipulating:

- The donated portion of a discounted sale of land or of a perpetual conservation easement now qualifies for the tax credit.
- The carry forward for unused credits was extended from 5 to 10 years.
- Donations to the federal government now qualify for the tax credit.
- Fair market value, previously determined by the county tax assessor, is now determined by a qualified appraisal. A shared concern at federal and state levels, is that appraisals represent true FMV; new penalties were defined for appraisers making substantial value misstatements.
- Members of a partnership are eligible (in aggregate) for a total tax credit of up to \$1 million. As under the pre-existing law, individuals may invoke a credit up to \$250,000 and corporations up to \$500,000.
- Only one qualified donation may be made in a given year on subdivided land that remains under one ownership.

Until new versions are created, interested applicants may go to [www.glcp.ga.gov](http://www.glcp.ga.gov) to download existing application forms for the tax credit.

### CONSERVATION VALUES UNDER AMENDED GCTCA

The law as amended provides that the DNR board will promulgate new definitions of the values to be protected in order to qualify for the credit. DNR staff is currently convening stakeholder meetings to provide input to the Board regarding definitions. Existing policies and FAQs found at [www.glcp.ga.gov](http://www.glcp.ga.gov) will be updated as soon as DNR rules are officially published. Until that time, conservation purposes will continue to be defined by the Land Conservation Act.

The latest draft of these definitions would provide tax credit benefits to:

- Protection of water quality through the conservation of land containing streams, rivers, springs, seeps, wetlands, coastal marshlands, beaches or shorelines with a minimum 100' permanently protected vegetated buffer where no land-disturbing activities, forestry or agricultural operations will occur;
- Erosion reduction through the protection of highly erodible soils as defined by the Natural Resources Conservation Service and/or steep slopes of greater than 20% that will be protected from soil-disturbing activities;
- Wildlife habitat protection through the conservation of high priority plants, animals, and habitats and/or land within Conservation Opportunity Areas as defined by Georgia's Comprehensive Wildlife Conservation Strategy;
- Maintenance of prime working farm and forestry lands managed according to current and Best Management Practices as delineated by the Georgia Soil and Water Conservation Commission and/or the Georgia Forestry Commission. Properties must consist of a minimum of ten (10) contiguous acres for the purpose of producing timber products, crops, or livestock;
- Creation of nature-based outdoor recreation opportunities in the form of hunting, fishing, canoeing, hiking, camping, or wildlife observation for the public;
- Buffering of existing conservation lands or providing recreational connectivity to existing protected lands;
- Permanent protection of significant archaeological and historic sites listed in or eligible for the Georgia Register of Historic Places either individually, or as a contributing building or land area within a historic district.



# ALABAMA LAND TRUST



# GEORGIA LAND TRUST

PROTECTING LAND FOR PRESENT & FUTURE GENERATIONS



### TOM BERRY

Tom Berry's great aunt Martha Berry was the founder of Berry College near Rome. It is now the largest campus in America, covering some 28,000 acres of rolling foothills. She was a woman of vision. One day, students at the fledgling college were planting oak trees along the road that would lead to the administration building that would be built someday. One student remarked that it would take 35 years for these trees to grow up, so why were they planting them. Martha replied, "We won't have an administration building for 35 years, but the trees will be ready for it."

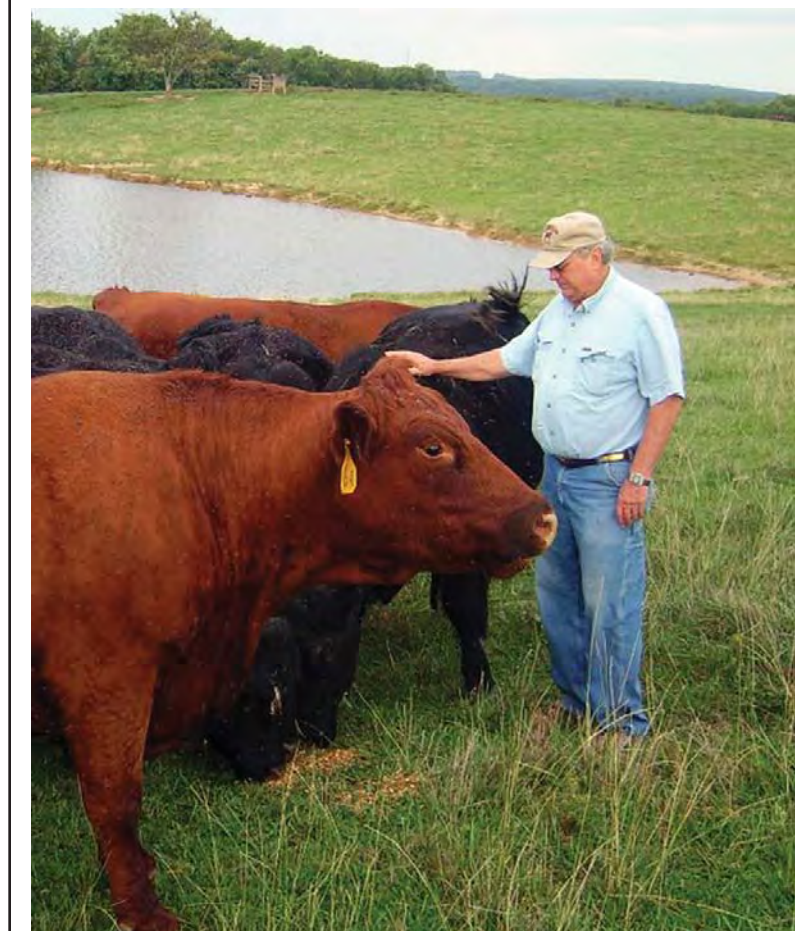
See Berry, pg. 3



## LANDOWNERS: THE KEY INGREDIENT

In our last newsletter we ran an article entitled "The Landowners Land Trust." It listed important ingredients in putting in place a conservation easement, what makes land worth protecting, what goes into making the protection permanent and effective and how our organization assists that process. That article noted that all of the above notwithstanding, the single most important ingredient was a willing landowner with a real interest in protecting the land.

As a follow up to that article, we are providing an introduction to some of these landowners and their protected lands. In talking with the landowners profiled in this article, it quickly becomes evident that all share a genuine love of good land, of seeing it managed properly and maintained in traditional uses that contribute to the general health of the land. Sometimes the land may have been a family home place for a century or more; other times it may have been recently acquired to begin a family legacy.



### JOE COLMORE

When you own "the prettiest little mountain farm you ever saw," and your work—raising pure-bred Salers Cattle—is the passion of your life, you start to think about how to protect a place. Joe Colmore's Walker County (GA) tract is one of the largest unbroken tracts in an area of increasing fragmentation of property.

See Colmore, pg. 3

## ALABAMA LAND TRUST, INC., GEORGIA LAND TRUST, INC. & CHATTAHOCH OPEN LAND TRUST, INC.

### PURSUE LTA ACCREDITATION

We are well into the accreditation review process with the Land Trust Accreditation Committee (LTAC), an independent program of the Land Trust Alliance (LTA), the national organization that promulgates standards and practices to guide land trusts. LTAC will review each applicant's policies and programs and recognize land conservation organizations that meet national quality standards for perpetual protection of important natural places and working lands.

LTA in 2004 published its standards and practices. These rules of conduct govern the entire gamut of land trust activities, from forming the mission of an organization to stewardship practices for lands it has conserved. The board of the Alabama Land Trust, Georgia Land Trust and The Chattahooch Open Land Trust adopted the standards and practices in 2006 and, while our standards have always dictated the utmost professionalism, we have since been rigorously working to ensure that all of our activities conform with the LTA standards and practices.

## Land Trust Accreditation Commission

An independent program of the Land Trust Alliance

"The work that we have done to make sure that our practices meet LTA standards has been very valuable to us organizationally," said Executive Director Katherine Eddins. "The additional effort we have given in preparing for our accreditation assessment has given us an additional rigor in practices that will provide ongoing benefits to the organization and our clients into the future. Our ducks were pretty well lined up before we launched the accreditation process; we think they are certifiably in a row at this point."

To assist its assessment, the LTAC invites public input and requests signed, written comments on pending applications. Comments must relate to how the Alabama Land Trust, Inc. and the Georgia Land Trust, Inc. comply with national quality standards. You can get a copy of the Standards at [www.landtrustalliance.org/learning/sp/lt-standards-practices07.pdf](http://www.landtrustalliance.org/learning/sp/lt-standards-practices07.pdf).

To learn more about the accreditation program and to submit comments, please visit [www.landtrustaccreditation.org](http://www.landtrustaccreditation.org). Comments may be faxed

or mailed to the Land Trust Accreditation Commission, Attn: Public Comments: (fax) 518-587-3183; (mail) 112 Spring Street, Suite 204, Saratoga Springs, NY 12866.

The LTAC says that comments will be most valuable to them in their assessment if they are received within 45 days of that deadline. Our application deadline is November 14, 2008, so comments should be sent to be received by LTAC by December 29, 2008.

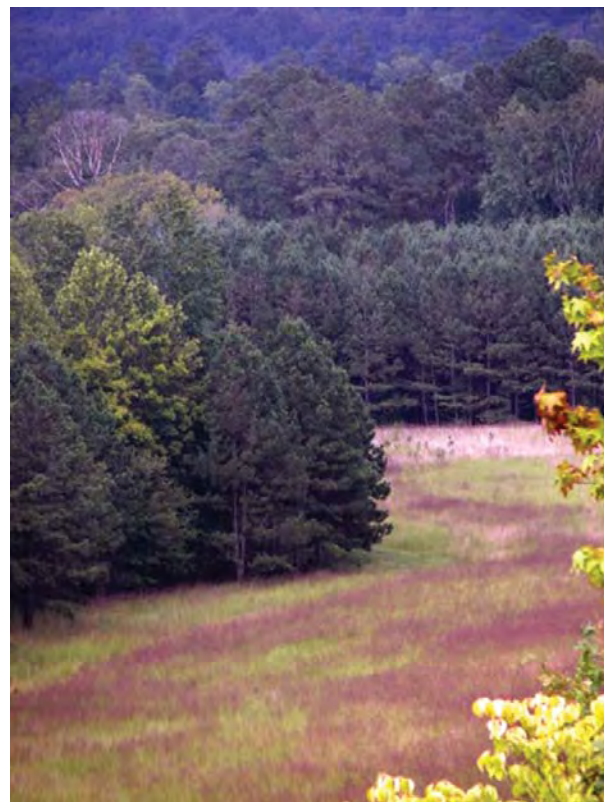
## ALABAMA LAND TRUST GEORGIA LAND TRUST

428 Bull Street • Suite 210  
Savannah, GA 31401

### AERIAL SITE VISIT OFFERS PROTECTION PANORAMAS

A recent flight to undertake annual site visits and to improve baselines on conservation easements (CEs) in Camden County offered spectacular views of large protected tracts along Georgia's Satilla River. The top two pictures show the Great Satilla Preserve CE and its beautiful sugar sand beaches and cypress-lined inlets that arc well into the property. The lowest picture shows portions of CEs donated by Walter Stephens that protect undisturbed bottomlands and former rice fields that now make up a portion of a mitigation bank.

The flight was undertaken with the assistance of SouthWings, a non-profit organization based in Asheville, NC. Many thanks to SouthWings for providing this invaluable assistance in keeping an eye in the sky on these properties which are hard to access from the ground. More information on SouthWings is available at [www.southwings.org](http://www.southwings.org).



**Berry: from pg. 1**

Tom, the donor of a 340 acre conservation easement in the Big Texas Valley near Rome that protects almost a mile of stream banks along Cabin Creek, shares Martha's love of the land and some of her vision for the future, too. He and some cousins and other donors have been protecting a significant part of what was once Lavender Farms, a 3,500 acre tract owned by their grandfather. (The tract was originally acquired in exchange for the Possum Trot tract that is now a part of Berry College.)

Tom is planning to add another 160 acres to his protected lands and notes, "A lot of people don't know about conservation easements but if they did, they'd do it. I had no idea going in how incredibly rewarding it would be to protect this land." Between the easements that have been put in place already and those that are in the works, almost 2,300 acres, or around two-thirds of the old Lavender Farms, will be protected by Berry and other donors.

Tom notes that this land, without the benefit of conservation easements, would almost certainly have been developed in the fast growing region around Rome. Land values—around \$300-\$350 an acre in the mid-80s—have risen dramatically as these verdant valleys fill up with newcomers.

Tom is an avid hunter and the property is managed for turkey, quail and deer. The land has rich pastures, too, upon which cattle once grazed. Some of that part of the property may be returned to use for cattle production.

**CHARLIE DUNKIN**

Charlie Dunkin and his family own lands in the Black Belt region of Alabama that have two and a half miles of river frontage along the scenic Cahaba River. Dunkin felt it was important that this river always be protected and he and his family donated a conservation easement of over 2,000 acres to the Alabama Land Trust.

The land outside the areas reserved for the protection of the river is primarily used for timber and cattle production. There is also now one plot of around 240 acres in row crop cultivation since Dunkin's 14 year old grandson (Austin Allred, shown at left with granddad) presented him with a business plan and a request that he be allowed to put in soybeans and corn. Dunkin reports that the crops are doing quite well and that the grandson, armed with a combine that was the one piece of equipment required in the business plan, should be bringing in a pretty good crop.

Dunkin says that his grandchildren "are as passionately committed to the land as I am" and that the key to this commitment to the land is "having them involved." The passionate commitment shown by the Dunkins has helped carry forward their love of the land and helped keep this rich Black Belt land productive and protected.



**CENTRAL GEORGIA DONOR**

Plant rustling is not something we all have to worry about, but the central Georgia donor of a conservation easement on a 100+ acre tract worries about it a great deal. For that reason we will not identify the donor by name, although we are happy to have worked on the easement and to meet someone with such a strong commitment to the land, to the history of their home place (having worked on National Register listings) and to the flora and fauna of the area. (The donor took part in early efforts to reestablish bald eagles to Georgia and is involved with environmental fundraisers.)

The tract, which has a couple of thousand feet along one of the wide rivers through the state's center, has slopes that have likely never been plowed and provide an ideal growing space for an expanse of the endangered plant species relict trillium. The land also harbors morel mushrooms, lupin and a great deal of old growth.

But the trillium is the jewel of the property. This particular patch has DNA unrelated to any other and evidently the growth on this site goes back to the last ice age. Despite its endangered status, the trillium sprawls over much of the property and is apparently extending its range.

After confirming that the plant covering so much of the property from early spring to mid-summer was indeed relict trillium, the donor decided to look into various ways to protect the property. "I had just seen so many beautiful tracts of land destroyed. Once they're ruined, they will never be back," the donor noted. The donor eventually located the Georgia Land Trust, which worked to craft an easement that ensured protection of the property's special conservation value—the trillium—while still allowing hunting and fishing, a cabin site, some timber growing, with special protection provisions for those areas providing habitat for the plant.

The donor reports that protecting the land was very rewarding. "I'm really happy that I did the easement. I am happy with all aspects of it. It's good business. It's good for the environment."



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**SUPPORT**

We would like to express our sincere thanks to the many individuals and organizations who have supported us in the last eighteen months. This support is absolutely essential in helping us meet our mission: To Protect Land for Present and Future Generations.

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- Ardis Ann Wood

**Colmore: from pg. 1**

Located on top of Lookout Mountain, the land is "just full of hemlocks" and, according to Colmore, is the perfect spot for a home site and to raise his 85 "momma cows."

Colmore has owned the property since 1967, when he and his brother got "a hankering to own some land." After running a summer camp until 1983, Colmore turned to cattle breeding full time. The calves he raises are sold to other cattle businesses for breeding purposes. While his place is usually a portrait of tranquility, the mothers were weaning calves at the time of this interview. Colmore says it gets a little hectic during weaning but that "everyone will calm down in a week or so."

Like many donors, Colmore didn't just leap into his conservation easement. He spoke with the land trust a while back and said he would call some day. Colmore enjoys sitting on his porch in the night looking out at a view of the pristine woodlands of the nearby Lula Lake Land Trust and Cloudland Canyon State Park properties. Taking in the miles of darkness untouched by electric lights, he realized it was time to "join this thing" and placed 115 acres of his property, including sensitive areas along Bear Creek, into a conservation easement.



**BOB HARBIN**

The donor of three conservation easements totaling more than 1,600 acres, Harbin's first easement, put in place in 2001, is in the Big Texas Valley in Floyd County (GA) and is part of the protected lands near Berry College mentioned in the Tom Berry profile. Beyond the valley lands, this easement also protects nearly a mile of the ridge top of Lavender Mountain.

The second of Harbin's Floyd County easements (one of two he recorded in 2007) protects nearly a mile of Coosa River bank shortly after it is formed at the confluence of the Etowah and Oostanula and begins its 420 mile journey to Mobile Bay. Part of the old Shipley Farm tract, this 630 acre parcel is leased to a farmer who has worked this land for thirty years and owns nearby lands, including acreage given him by Harbin's father. The property has 240 acres in cultivation, of which 75 are dedicated to the Quail Conservation Reserve Program, with management practices such as planting warm weather grasses, controlled fire and discing.

Outside the 240 acres in cultivation, the rest of the property is managed for game. Bob says, "My hobby is habitat management—for quail, turkey, deer, and all wildlife. Everything you do for quail is good for everything else. We have a wildlife biologist, Brad Mueller from Monticello, Florida, who advises us on how to manage the habitat, a never ending job."

Harbin's second 2007 easement is in Cherokee County (AL) and has a mile of frontage on the east fork of the Little River on top of Lookout Mountain. "It's an absolutely beautiful place, with unbelievable slopes to get down to river. It took eons for that river to cut its way down through that mountain," Harbin noted.

Harbin's devotion to the land comes in part from his father. "My father had to raise five kids. He was an ophthalmologist, like me, and he also loved land. When he bought Shipley Farm in mid-60s, a banker friend said, 'Well, if you're determined to buy land you should get a Federal Farm Loan.' He did that and got a long-term 3% loan. The farm lease on the property paid the note. Of course, that program doesn't exist any more, but I still love land and like to own it."

