



Madison-Morgan Conservancy

Creating a Culture of Conservation

Conservation In Morgan County, Georgia...

Another 97 acres was permanently protected in Morgan County this year. The landowner voluntarily donated a conservation easement to the GA Land Trust to protect prime agricultural soils, wildlife habitat, and scenic value on a beautiful tract on Nolan Store Road. Just down the road from the much beloved historic Nolan Store Crossroads (at the intersection of Nolan Store Road and Hwy 83), this conservation easement protects high priority land and contributes to the conservation effort of the area.

Landowners in Morgan County have executed a significant number of conservation easements, giving this area east of Atlanta a unique sense of place known throughout the state. The benefits of farmland protection, secured wildlife habitat, protected water sources, and scenic beauty abound and include: stable property values, support of our largest industry (agriculture), increased tourism (heritage and agritourism), and a healthy environment.

Morgan County now boasts 1,300 +/- acres of permanently protected land thanks to the donations of conservation easements. If you would like to know more about this conservation tool and the resulting tax incentives, please contact us.

And Beyond...

Approximately 49 million acres are permanently protected through conservation easements in this country. 500,000 of those permanently protected acres are in GA. Morgan County is home to 1,300 of those acres. Because land in conservation easement stays on the tax rolls and is owned and managed by private landowners, this tool is cost effective for state and local governments that want to protect their critical resources.

In Carrol and Oconee Counties, the local governments know the value of protecting farmland, and they are securing their agricultural infrastructure by using SPLOST funds to match private and federal funds in order to purchase conservation easements on farmland. Over 1,000 acres have been secured in each county for agriculture through these Purchase of Development Rights (PDR) programs.

The State of GA incentivizes landowners to donate conservation easements, too. In return for the donation, the state provides an income tax credit of up to \$250,000 for individuals and up to \$500,000 for corporations, depending on the value of the conservation easement donated.

...continued on page 3 "Beyond Morgan County"

Save the Date

Land Stewardship Workshop Series

January 10

Timber Management and
Prescribed Fire
5:30 p.m.
ChopHouse Grille

January 17

Wildlife Management
5:30 p.m.
Chophouse Grille

January 24

Cost-Share Programs for
Land Management
5:30 p.m.
Chophouse Grille



Fiscal Cliff or Waterfall?



This year was like many other years for the Conservancy: successful programs, increased membership, educational events, and exciting activities. But towards the end of the year, the beginning of the financially stressful months, something happened that made this year remarkable. The Waterfall Foundation made a contribution to the Conservancy that was a huge vote of confidence for our mission.

The generosity of the Waterfall Foundation, of many other foundations, of our Watershed Donors, and of the Conservancy Members is inspiring and humbling. As President, I feel the responsibility to ensure that the Conservancy's successes reflect our mission and honor our members, as well as, those who have come before us in Morgan County. With your contributions of time and treasure over the years, we have been able to do so. We'll do more of it this year.

And there's a lot to do. The Morgan County Comprehensive Plan is due to be updated in 2014, which means the process should be starting any day now, and we plan to be a big part of it with the help of our members. There is also an opportunity to stake Morgan County's claim in the local food system by being the site of a regional food hub, and again, we will be a part of that process in an effort to support our county's largest industry – agriculture. Given that Morgan County ranks fourth in the state for the production of beef cattle and has 144,145 acres of timberland (64.4% of the county), this year we're focusing on providing education about land stewardship to ensure landowners here can continue to manage their lands for the benefit of nature, food, and people.

I hope you will be able to join us for the Land Stewardship Workshop Series in January, for our Membership Supper in March, for the Derby Party in May (yes, we're going back to the Derby, because it's just so fun), and for the Conservation Easement Workshop in August. All the while, we'll be inviting you to a few FARMeanders – your chance to meander through a local farm here and there throughout the year.

And for the fiscal cliff – a little bit of good news. Thanks to the strong bipartisan support for making the Enhanced Conservation Easement Tax Incentive permanent (the bill had the majorities of both parties signed on as co-sponsors, more than any other bill), Congress passed a bill to extend the Enhanced Incentive through 2013 and to make it retroactive for 2012. This means that conservation easements make financial sense for all landowners, not just the wealthy. And it makes conservation easements especially viable for farmers who can now deduct up to 100% of their Adjusted Gross Income for a total of 16 years, depending on the value of the conservation easement they donate. Look for a renewed effort on our part in 2013 to get this information to landowners in Morgan County.

On a similar front, this year the Conservancy will continue to lead a statewide coalition of land trusts who are advocating for a robust Conservation Tax Credit Program at the state level. Last year Georgia's tax credit program saw a few changes that this coalition believes will slow the pace of conservation in Georgia, and we look forward to working with state legislators to resolve some of those issues and create a tax credit program that will incentivize the permanent protection of Georgia's natural, agricultural, and historic resources.

We look forward to 2013, and we hope you will be able to join us often to explore the bounty of Morgan County.

Sincerely, Robert Trulock, President

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Beyond Morgan County

Continued from front page

Carroll County, Oconee County, and the State of Georgia are putting their money where their mouth is, and so is the federal government. Not a popular thing to do these days, giving even more credence to the importance of protecting our country's natural, agricultural, and historic resources.

On January 2nd, Congress signed a bill that would extend the Enhanced Tax Incentive for donating conservation easements through 2013 and made it retroactive for 2012. This extension will make conservation easements viable for middle-income earners and farmers and

Enhanced Tax Incentive

A quick rundown of the Enhanced Tax Incentive. *Please know that this is not tax advice, and that this tax deduction is more complicated than shown below. Please consult your tax advisors for more information about how this tax incentive may work for you.*

Donating a conservation easement creates a charitable deduction, and that deduction is what is detailed below. The value of the deduction is the value of the conservation easement. That easement value is determined by appraising the value of the rights given up on the land through the easement restrictions and is basically the



will, without a doubt, incentivize landowners across the country to permanently protect their properties and our country's critical resources.

What does this all mean for Morgan County? It means our landowners and farmers here have a window of opportunity to realize some economic gain from protecting their land instead of from developing it. Securing our agricultural infrastructure (productive land) will support our largest industry; protecting our natural resources will provide a healthy environment for future generations; protecting our scenic vistas will bring more heritage and agritourism and support our quality of life; and protecting our historic resources will insure that link to our past which is so important in creating our sense of place.

Maybe the next time Morgan County votes for SPLOST (special project local option sales tax), our county, too, will be able to match state and federal funds to protect our critical resources. Food (local food) for thought.

difference between the market value of the land and the value of the land post easement restrictions.

Landowners can deduct up to 50% of their Adjusted Gross Income (AGI) in the year of the deduction and can carry forward any remaining deduction for another 15 years (60% for 16 years).

Qualified farmers can deduct up to 100% of AGI for a total of 16 years.

Donating an easement with a value of \$500,000, for a landowner with an AGI of \$100,000, would result in this:

- Landowner donates conservation easement worth \$500,000 in year 1. He deducts \$50,000 (50% of \$100,000 AGI) in that year and carries forward the remainder of the deduction (\$450,000) to the next year.
- In years 2, 3, 4, 5, 6, 7, 8, 9, and 10, he deducts \$50,000 each year. At the end of year 10, the entire deduction has been taken.



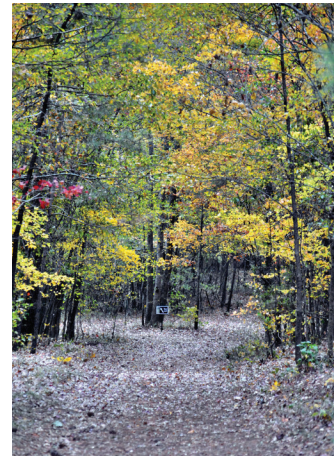
Land, Water, and Harvest Day at Hundred Acre Farm - FARMeander!!!

We FARMeandered over to Hundred Acre Farm in November for Land, Water, and Harvest Day, exploring the land and water and then savoring the harvest. A day of hiking the trails, hanging out by the bonfire at Lake Oconee, and soaking up the rays (ok, we may have soaked up a little drizzle, too) culminated with a supper of Morgan County meats, vegetables, fruits, nuts, and cheese.

If you were there, you would have learned that 86 acres of Hundred Acre Farm are permanently protected by a conservation easement, which insures that the land will be used for limited agriculture and wildlife protection in perpetuity -- reserved for future generations.

You would also have learned that Lake Oconee is the second largest lake in Georgia, and that it generates hydro-electric power through Wallace Dam. Check our website for the educational brochure we distributed, if you'd like to know more.

Next year we will take you on more FARMeanders in an effort to introduce you to some of the special places, farms, and farmers in this region. Yes, yes, FARMeander!



New Ag Zoning Supports Agriculture and Promotes Agritourism

In November, the Morgan County Commissioners reviewed and passed a variety of zoning amendments to allow certain agricultural uses in the AG zones. As a result of county-led meetings with local farmers over the last two years, these recommendations came as a great relief to many farmers and will likely boost their business.

Conservancy staff met with a group of local farmers repeatedly to discuss the issues and to craft a position statement to submit to the Planning Commission and BOC. First on the docket: farmers selling farm products from other farms on their farm. (Wordy, huh?) For example Greendale Farm's Christel Green sells cheese from her farm store on Lower Apalachee Road. She wanted to sell Johnston Dairy milk at their farm store, too, but she was not allowed under the zoning code because the milk did not come from her farm. A zoning amendment passed in November will allow farmers to expand their offerings at their farm stores by allowing them to sell

farm products from other local farms. This will help them expand their agribusiness, and it will promote Agritourism.

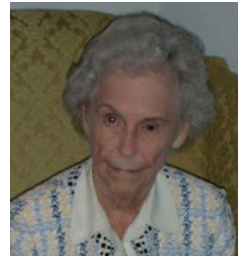
Given Morgan County's proximity to Greater Atlanta, our opportunity to court visitors and tourists is great, and it seems visitors want more agritourism. Between 1997 and 2007, Agritourism grew 28% annually, as opposed to other tourism, which grew 2% annually (UGA College of Agriculture and Environmental Sciences).

On the zoning docket in the future: regional food hub land uses and processing facilities. We will continue to work with local farmers, the Chamber, and the Morgan County and City of Madison leadership to explore the viability of a regional food hub in Morgan County. Food hubs are emerging as critical pillars for building stronger regional and local food systems. A food hub centralizes the business management structure to facilitate the aggregation, storage, processing, distribution, and/or marketing of locally/regionally produced food products. Given 1) what this region produces, 2) the strong consumer markets for those products, and 3) Morgan County's proximity to those markets and transportation system (I-20 and 441), our location is prime for aggregating, processing, and distributing food for the region.



Ponder and Symmes Elected to Board Emeritus

In September Adelaide Wallace Ponder and Jane Campbell Symmes were elected as the Conservancy's first Board Emeritus Members. Their outstanding cumulative contribution to the Conservancy earned them this position. As founding board members, Adelaide and Jane were an integral part of creating the organization from the ground up: carefully crafting the mission statement, setting the stage for our educational effort, hosting board meetings in their homes, and keeping the organization on track over many years. We are indebted to them and thank them for their leadership, vision, and distinguished service.



Left: Adelaide Ponder, one-time owner of the Madisonian, charter member of the Madison-Morgan Cultural Center and of the Madison-Morgan Conservancy.



Right: Jane Symmes, charter member of the GA Conservancy, GA Trust for Historic Preservation, Madison-Morgan Cultural Center, and Madison-Morgan Conservancy.

Hard Labor Creek State Park to Reveal Management Plan

On January 10th at 7:00 p.m., the GA State Parks staff will present the management plan for Hard Labor Creek State Park. This much awaited meeting will give attendees an opportunity to see the future plans for the state's second largest park.

After the Park clear cut approximately 40 acres near the boat ramp at Lake Rutledge, citizens gathered to express their displeasure. The Conservancy met with residents

and Park staff in the ensuing months to explore alternative resource management practices. Though a few hundred acres were clear cut last year, we are confident that the number of acres planned for clear cutting has been dramatically reduced in this new management plan.

If you are interested in attending this meeting, please plan to be at Group Shelter 1 at 7p.m. on January 10th. For directions call 706-557-3001.

National Register Nominations

Mollie Bogle has been working with landowners who are interested in having their properties listed on the National Register for Historic Places. Currently, she is researching the Nolan Store Crossroads and assembling the pre-certification package for the GA Historic Preservation Department's review.

Morgan County's historic fabric is remarkably intact, creating a unique sense of place. A strong preservation ethic is seen not only in the City of Madison, but in the county and its other municipalities, too.



Contrary to popular belief, listing on the National Register for Historic Places does not restrict property owners in any way. The two main functions of the National Register are to 1) maintain an inventory of our country's important historic places, and 2) give owners of those historic places protection from federally funded projects that would negatively impact the historic resource.

If you are interested in exploring the eligibility of your property for the National Register, please contact Mollie at 706-342-9252.

Save the Date

Membership Supper

Saturday, March 16, 6 p.m. Rather Barn at Malcom's Crossroads

Derby Day

Saturday, May 4



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Madison-Morgan Conservancy

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- ☐ Daniel Morgan Society _____ \$5,000 + (Watershed Donor Level)
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If you are a Conservancy member, please check the mailing label on the front of this newsletter. The date printed above your name is the date on which you last paid your annual membership dues. Please renew your membership annually. Please also consider renewing your membership at a higher level, so that we can continue to expand our programming.

This newsletter is printed on 100% post-consumer waste recycled paper.



Madison-Morgan Conservancy
P.O. Box 752
Madison, GA 30650

Return Service Requested

Winter, 2012-2013