



CONSERVATOR

Issue II | Newsletter of the Cardinal Land Conservancy | May 2016

Cardinal Land Conservancy Receives Major Grant

Cardinal Land Conservancy (CLC) is honored to receive a Community Investment Grant from Greater Cincinnati Foundation from its Vibrant Places-Environmental Stewardship focus area. CLC was notified in December of a program grant of \$100,000 to help CLC hire professional staff. The grant will be paid over two years in 2016 and 2017.

Grant will fund organizational goals for 2016

This grant is a huge vote of support from the community and comes at a critical early phase of CLC existence. The greatest need following the merger of the three smaller land trusts is professional experienced staffing to assist and support the volunteer Board of Directors. Our greatest challenge now is to develop sustainable revenue to make our ambitious land protecting plans possible. There are two immediate possible sources: membership and grants. With the help of professional staff we will be seeking additional grants. With your help we will GROW membership!

BECOME A MEMBER!

We need everyone's help. Special thanks go to all who are members of Cardinal Land Conservancy! To everyone else—we invite you to join! Go to www.CardinalLandConservancy.org and click on the Membership tab today! We have a variety of membership levels to fit any potential member, from students who care about protecting the environment they will one day inherit, to landowners concerned for the future of the land they love. Join today.

— Bill Hoppie
Development Committee Co-chair

Cardinal Helps Farm Owners Tap State Money

Ohio Local Agriculture Easement Purchase Program helps protect local farms

Between 1950 and 2007, Ohio lost 7.7 million acres of farmland. What can be done to save this most precious natural resource? One tactic that has been effective in Ohio and elsewhere is the “agricultural easement.”

By granting an agricultural easement, farm owners make a commitment that their land will never be developed, but will remain available for

agriculture forever. They still own the farm and can sell it or pass it down to their heirs, but the restriction against non-agricultural development remains forever.

Most farm owners who grant an agricultural easement are motivated by their passion to preserve valuable farmland. It helps, however, for farm owners to know that, if they donate an agricultural easement, they may enjoy a substantial deduction on their federal income tax. For others, it helps if the farm owner receives a payment in exchange for granting the agricultural easement. It is these latter farm owners who are receiving a boost from Cardinal's current efforts.

Cardinal enters funding program

Since the fall of 2015, Cardinal Land Conservancy has been serving as a Certified Local Sponsor for the Ohio Department of Agriculture's Local Agricultural Easement Purchase Program (LAEPP) in Adams, Brown, Clermont, Clinton, Hamilton and Highland counties. As a local sponsor, Cardinal has been allocated \$460,119 to be used to purchase Agricultural Easements in our counties.

Under the LAEPP, very thorough and competitive applications must be completed to determine which applicants meet the state's strict criteria for the farms that are most

suitable to be preserved. Farm owners who score high are then submitted by Cardinal to the state and the state Department of Agriculture makes the final selection of who will receive a partial payment for the difference

between what their property would be worth on the open market and what it is worth if it is restricted to farm use. For instance, if a farm is worth

\$300,000 if sold to a developer, but would only be worth \$200,000 if limited to agriculture, the agricultural easement is worth \$100,000 and the state is authorized to pay the farmer up to \$75,000 of that difference in value caused by the restriction.

Getting the word out

Over the last several months, Cardinal consultants and volunteers held informational meetings throughout our area and met with dozens of farm owners who expressed interest in the LAEPP. The deadline for applying for this year is now past, but, before that time, a dozen farm owners expressed serious interest. Cardinal is applying to the Ohio Department of Agriculture on behalf of twelve farm owners from five counties, with the hope that about four of those farms will receive funding in this round. After the evaluation is completed, the ones who will receive funding will be announced by the State of Ohio on June 10.

After the funding offers are announced, Cardinal will continue to work with the farm owners through the process of title examination, documentation of the conditions currently existing on the farms and completion of all the necessary paperwork to implement the preservation of this precious land.

— Patrick Hornschemeier
Land Committee Co-chair



Our new home at Arrowhead Farm

Lease from Valley View Foundation centralizes HQ within 7-county region



Cardinal Land Conservancy announces the opening of our new office in the historic stone farmhouse on property in Milford, now owned and conserved by the Valley View Foundation. Set between the Little Miami River and the East Fork, our office is perched just outside of the city's historic downtown.

We have arranged to lease an upstairs office and downstairs conference room and will share the building with another tenant. The office gives us a location convenient to our 7-county working area, and will eventually house our staff. In the interim, Board and Committee meetings are held here.

To introduce our new home, you are invited to attend Cardinal Land Conservancy's inaugural event:

WISHLIST

Since we've moved into our new headquarters at Arrowhead Farm, we've identified a few items that we need to help convey our message of land protection and preservation:

**High Speed, Wireless Scanner &
Wireless Print/Fax Machine**

If you can help us out, please contact (513) 600-7171 to donate.

Membership Meeting Picnic and Hike

Sunday, June 12, 2016 2-6 PM

ARROWHEAD FARM

790 Garfield Ave., Milford 45150

Formal Invitation to Follow



Income Tax Incentives Help Landowners

It started in 1999: the Montana Land Reliance visited with the Neal family to discuss conserving their ranch. The Neal family wanted to donate a conservation easement to Montana Land Reliance and also wanted to benefit fully from the value of their tax deduction.

Here was the concern: The value of the donation of a conservation easement can be significant, in the hundreds of thousands of dollars, depending on the number of acres preserved. For example, the potential tax deduction allowed for the donation of a qualified conservation easement valued at \$1000 per acre on a 300 acre property is \$300,000. An easement donated in 2014 would have been subject to the standard rules allowing a tax deduction of up to 30% of AGI (adjusted gross income) with a five year carry-forward of excess value. If the landowner-donor's annual AGI is \$100,000

each year for the year of the donation and five years hence, then the landowner could take an itemized deduction limited to \$30,000 of income for the six-year period ($\$30,000 \times 6 = \$180,000$).

***New tax incentives
make voluntary
land conservation
a viable option for
more landowners***

Thus, the landowner-donor would be "leaving money on the table" in the form of \$120,000 of unused donation value due to the AGI cap and the fact that the landowner-donor's income was not high enough to completely use the value of the donation.

The Land Trust Alliance worked with Congress to introduce legislation to allow

for an unlimited carry-forward of easement deductions and/or to raise or eliminate the AGI cap. In 2006, Congress enacted the "enhanced conservation easement deduction incentive" for a two-year period. The enhanced incentive raised the AGI cap from 30% to 50% (to 100% for qualified farmers/ranchers) and extended the carry-forward period from 5 to 15 years. In December 2015, Congress renewed the enhanced incentive without a time limitation. Corporations and partnerships can also benefit from the enhanced incentive under applicable rules.

Cardinal Land Conservancy can provide general information to landowners, their financial advisors and tax professionals about the tax benefits of donating a conservation easement on qualifying scenic, natural and productive lands.

— *Laura Curliss, Board President*

Building an Airplane in Flight

A message from Cardinal Land Conservancy's Board President



Cardinal Board members are often heard to say that we are “building the airplane while we are flying it.” This is true to a point. Since our first Board meeting on July 22, 2015, Cardinal has put in place many policies and practices that are the foundation of a strong land trust. We are building capacity, preparing for accreditation and, most importantly, saving land at the same time. We are grateful to the Greater Cincinnati Foundation for a grant award of \$100,000 for capacity building. Cincinnati Nature Center has provided advice and key administrative support. The Land Trust Alliance is providing funding and support for the merger and accreditation.

We have an office in an 1802 farmhouse at Arrowhead Farm in Milford, Ohio, a 200+ acre property preserved by the Valley View Foundation. Finally, we are on track to protect 550 acres of productive lands with 2016 Clean Ohio Farmland Preservation Funds and

federal ACEP funds. Many landowners have contacted us about preserving natural areas and productive lands important to them and their communities.

Yes, we are building the airplane but we started with a whole hangar full of parts — strong founding land trusts, Board members with 40+ years of experience in land preservation work, supportive partners and funders, and, most importantly, you, the members and friends of Cardinal Land Conservancy, Inc.

If you have not yet joined for 2016, we hope you will join and support our vision for a greener southwest Ohio. Every dollar you give will count toward our 2016 fundraising goal of \$50,000. Our land-saving goal for 2016-17 is a minimum of 2000 acres of natural areas and productive lands. Without you, we cannot achieve either of these goals. Our members are, indeed, the wind beneath our wings.

—Laura A. Curliss, Esq., President

News of Area Councils at Work

To continue to support active land conservation in each area, 3 Councils have been created that will meet regularly and report to the Cardinal Board. You are encouraged to attend!

Clinton County Area Council

At the Earth Day Dinner on April 23, forty in attendance enjoyed great food, fellowship and a talk on the benefits of pollinators by Solomon Gamboa of Pioneer Landscapes.

Laura Curliss shared the news that Clinton County Open Lands/Cardinal Land Conservancy closed on two farms in Clinton County in October 2015, including the 174-acre Branstrator Farm.

Five easements are pending and a sixth is submitted for the 2016 LAEPP. In all, Cardinal will have assisted landowners in preserving approximately 1,954 acres in Clinton County.

Eastern Area Council

At the March 14 meeting of the Eastern Council (formerly Southern Ohio Farmland Preservation Assn. serving Adams, Brown, Clermont and Highland counties), Jerry Schwallie was nominated for a 3-yr. term on the Cardinal Board. Coming up: the next Eastern Council

meeting will be held on Tues., June 7 at 4 PM at 104-1/2 S. Main St., Georgetown.

On March 30, Patrick Hornschmeier announced the purchase of an agricultural easement protecting the 76-acre Hiatt farm in northern Highland County's Penn Twp. Using sustainable no-till procedures to grow a rotation of corn, soybeans and wheat, the farm will remain in productive agriculture forever.

Hamilton County Area Council

On Fri., June 3 at 7 PM, our first meeting will be held in the historic Town Hall in Miamitown, corner of SR 128 and Main St. in Whitewater Twp. Presentation: “*Protecting Wetlands: The Story of Oxbow*” by President Jon Seymour.

Join in our work to continue the conservation and monitoring work of The Land Conservancy of Hamilton County. We seek your input to recommend and assist in land protection projects. Help us build liaisons with business supporters and local communities. Questions? Call Roland Johnson (513) 574-1849.

Connect

with Cardinal Land Conservancy

OUR MISSION: preserve natural habitats, waterways, and productive lands we love in southwest Ohio by working with individuals, families and communities

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MEMBER

Land Trust Alliance www.lta.org

Coalition of Ohio Land Trusts

www.ohiolandtrusts.org



Cardinal
LAND CONSERVANCY

A land trust working in the 7 counties of SW Ohio:

- Adams ■ Brown ■ Clermont ■ Clinton
- Hamilton ■ Highland ■ Warren

Strategic Partner: Cincinnati Nature Center

www.CardinalLandConservancy.org
c/o PO Box 957, Milford OH 45150

**I-74 GREENWAY in
western Hamilton County**



I-74 Scenic Greenway UPDATE:

The 19-mile gateway through western Hamilton County has long been cherished for its scenic views. As of 2016, land purchases and donated Conservation Easements permanently

protect a total of 84 acres of forest and floodplain in the Greenway.

With boundaries defined by Cardinal Land Conservancy, the I-74 Greenway is our ongoing preservation project.

We work with private property owners and conservation partners to protect threatened land and water resources located in the Greenway — for the benefit of all citizens.



Preserved viewshed (1/2-mile) along South side I-74 GREENWAY, looking E from Race Rd. overpass, Green Township

Thanks to Canon Solutions America, Mason, Ohio for donating printing services for the Conservator