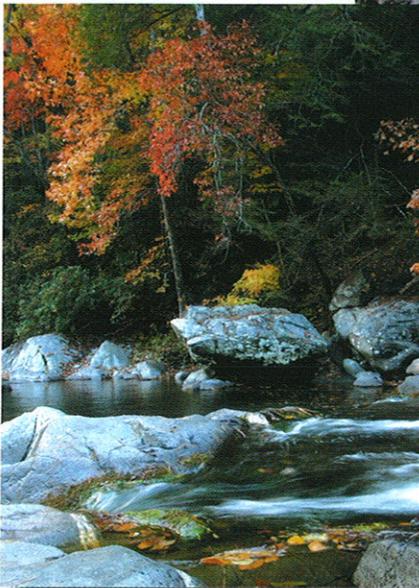


Georgia's Land Conservation Program

Assisting Local Governments With Greenspace Goals



By Curt Soper
Program Director,
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Conservation Program



Murray County's Holly Creek project, in autumn. Photo by Nate Thomas.

The Holly Creek project in Murray County was funded by the Land Grant Program. Photo by Nate Thomas.

Most Georgians recognize that preserving greenspace, carried out with the proper focus and approach, benefits not only our environment but also our economy and quality of life. Citizens of our state want and need clean air and water as well as places to hike, hunt, farm, fish and enjoy. But given the trends and pressures facing our state today, it is also safe to say that land conservation efforts in Georgia are at a crossroads.

With Georgia being the fifth fastest-growing state in the nation, we are witnessing intense pressure to develop more land every day. On average, 108 acres are converted to rooftops, parking lots and paved roads every day in our state. Georgia has some of the highest forest and farmland conversion rates nationally. Our naturally abundant fresh water quality and quantity is dwindling. We are witnessing major land owner-

ship changes as large contiguous blocks of private forest land are sold and fragmented. The land conservation results we are able to achieve in Georgia over the next five to 10 years will help determine what kind of state our children and grandchildren inherit from us.

Local Governments Feeling Pressure

Perhaps nowhere is the intensity of Georgia's rapid growth and the resulting development pressure felt more acutely than at the local government level. Counties and cities are typically asked and expected to develop and maintain the infrastructure and services necessary to support this growth such as new and improved roads and traffic systems, schools, water and sewer systems, and police and fire protection. Recent studies conducted at the University of Georgia have found that the cost to local governments of providing these services is often greater than the additional revenue brought in by new taxpayers.

The Georgia Land Conservation Act, which created the Georgia Land Conservation Partnership (GLCP), was signed into law by Governor Sonny Perdue on April 14, 2005, as the first piece of legislation passed that year. The Act establishes 10 primary land conservation goals and objectives for the state and created an initial \$100 million pool of grant and low interest loan funds to achieve these goals through the acquisition of lands and conservation easements on lands across the state. The Act also established the Georgia Land Conservation Council, composed of five agency leaders and four governor-appointed members of the public, to oversee the GLCP and approve all projects funded through the program.

The 10 goals and objectives from the Land Conservation Act of 2005 include:

- Water quality protection for rivers, streams and lakes;
- Flood protection;
- Wetlands protection;
- Reduction of erosion through protection of steep slopes, areas with erodible soils and stream banks;
- Protection of riparian buffers and

other areas that serve as natural habitat for native plant and animal species;

- Protection of prime agricultural and forestry lands;
- Protection of cultural sites, heritage corridors and archaeological and historic resources;
- Scenic protection;
- Provision of recreation in the form of boating, hiking, camping, fishing, hunting, running, jogging, biking, walking and similar outdoor activities; and
- Connection of existing or planned areas contributing to these goals.

In 2006, an additional \$5 million for competitive land conservation grants to cities and counties was included in the GLCP budget. In the recently completed legislative session, a total of \$47.3 million in grant funds was included in the FY 2008 budget.

In addition to appropriations for grants and loans as part of the Land

Conservation Program, House Bill 1107, The Conservation Tax Credit Act of 2006, was passed by the legislature and signed by Governor Perdue. The Tax Credit Act is designed to provide a tangible economic incentive for individual and corporate landowners who place their land in permanent conservation via fee title transfer or a conservation easement and donate the value of that interest. Taxpayers are able to claim a credit against their Georgia state income tax liability of 25 percent of the fair market value of the donated property interest, up to a maximum credit of \$250,000 per individual or \$500,000 per corporation.

In August of 2006, President George W. Bush signed into law a bill increasing the deduction level of land conservation donations for federal income tax purposes, up to 50 percent of the donors' Adjusted Gross Income (AGI) and up to 100 percent for qualifying farmers or ranchers (those who derive more than half of their gross income from farming or ranching).

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Grants and Loans Awarded by the Georgia Land Conservation Program to Counties in 2006-07

Oconee County

Mitchell Farm conservation easement purchase, 190 acres. \$467,000 grant. Purchase of conservation easement protects valuable farmland threatened with eventual subdivision and development.

Bartow County

Goode Farm conservation easement purchase, 100 acres. \$66,000 grant. Purchase of conservation easement protects valuable farmland threatened with eventual subdivision and development.

DeKalb County

Intrenchment Creek tract purchase, 140 acres. \$75,000 grant. Adds important river frontage and riparian areas to South River/Constitution Lakes County Park system.

Rockdale County

South River tract purchase, five acres. \$750,000 loan. Acquires key tract for access to South River trail system as part of Arabia Mountain National Heritage area.

Bibb County

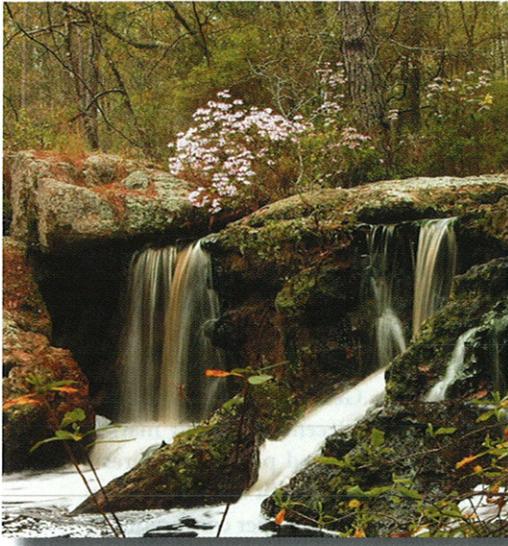
Tobesofkee Creek tract purchase, 379 acres. \$517,000 grant and \$180,000 low-interest loan. Protects an important bottomland hardwood tupelo swamp.

Rockdale County

Monastery tract conservation easement and fee title purchase. 151 acres total. \$900,000 grant. Protects area threatened with development as part of Arabia Mountain National Heritage Area.

Rockdale County

South River tract purchase. 10 acres. \$240,000 low-interest loan. Loan project that acquires key tract with river frontage for conservation and access to South River trail system.



The Broxton Rocks project in Jeff Davis and Coffee Counties. Photo by Nate Thomas.

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Ways to Make Use of the Tax Credit Act

There are many ways a landowner might make use of the Act and the new increase in the federal deduction rates. In the case of a conservation easement that would restrict non-conservation uses such as housing development, subdivision and mining, this could be a way for the private landowner to maintain ownership and conservation-compatible uses of their property such as hunting and fishing and specific forest and

agricultural use. The owner could also gain a Georgia tax credit, a significant federal income tax deduction, reduce the federal estate tax liability as well as the local assessed value of the property and ensure that the land will never be lost to conservation.

The strategy and approach of the GLCP is to build upon the strong foundation of public/private land conservation partnerships that exist in Georgia.

There is a rich history of conservation leadership in our state that has seen success due to the efforts of determined and effective non-governmental organization partners, engaged citizens and communities, and statewide political and financial support through programs like Rivercare, Preservation 2000, the Greenspace program and several county-initiated special purpose local option sales tax (SPLOST) programs aimed at preserving parks and open space.

The GLCP will work to achieve tangible, lasting and visible conservation results by leveraging federal, state, local and private funding and focusing on private lands and private land ownership.

Thus far the GLCP has endorsed some 30 land conservation projects statewide totaling more than 37,000 acres. These projects have included a mix of fee title purchases, conservation

easement purchases, and donations of fee title and conservation easements. The program is seeking competitive grant and low-interest loan applications from cities, counties and the DNR. The low-interest loan program currently has more than \$53 million in funds and offers a very low interest rate of 3 percent for fee title or conservation easement acquisitions that help improve water quality, reduce the impacts of erosion and preserve stream and river buffers. These loan funds are focused on counties and cities across the state and provide an excellent opportunity for local governments to protect drinking water sources and improve the condition of critical watersheds within their jurisdictions.

The Georgia Land Conservation Program has much to offer the municipalities, landowners, and citizens of our state. The GLCP offers grants, low-interest loans, tax incentives, consultation, referrals and other technical support for those seeking to carry out land conservation initiatives.

To learn more about the GLCP, visit www.glcp.org, call GLCP Director Curt Soper at 404-463-5715, or e-mail csoper@gsofc.ga.gov. ■

Editor's Note: See more of Nate Thomas's nature photography at the photographer's Web site, www.natethomasphotography.com.

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