



# FOOTHILLS

LAND CONSERVANCY

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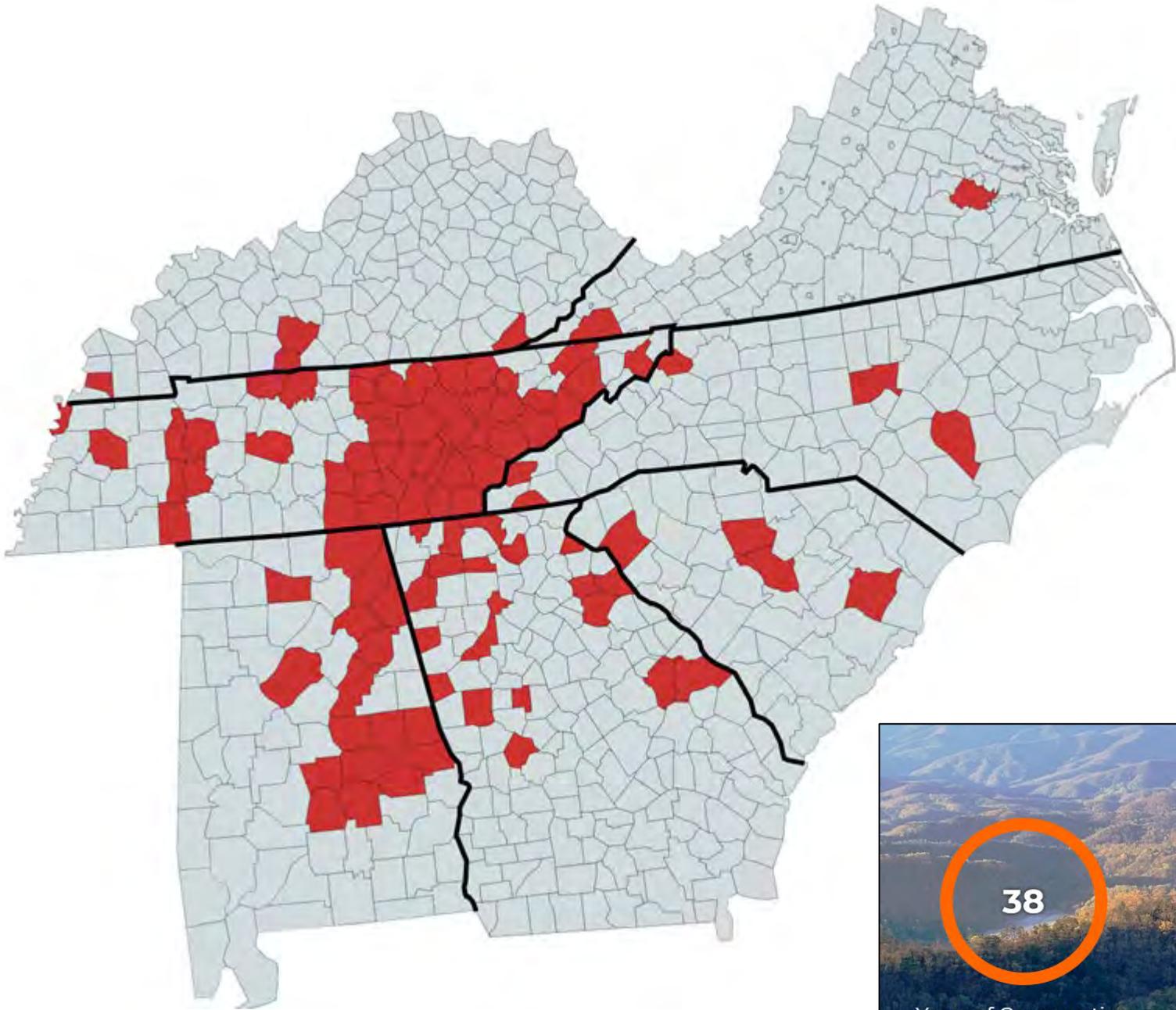
# Outline

- Overview of FLC Mission, scope of work, Harris Farm
- Conservation Easements, Tax Incentives
- Fee Simple donations, bequests
- Knox County projects
- Highlights of a few farms that FLC protects
- Questions

# *Mission Statement*

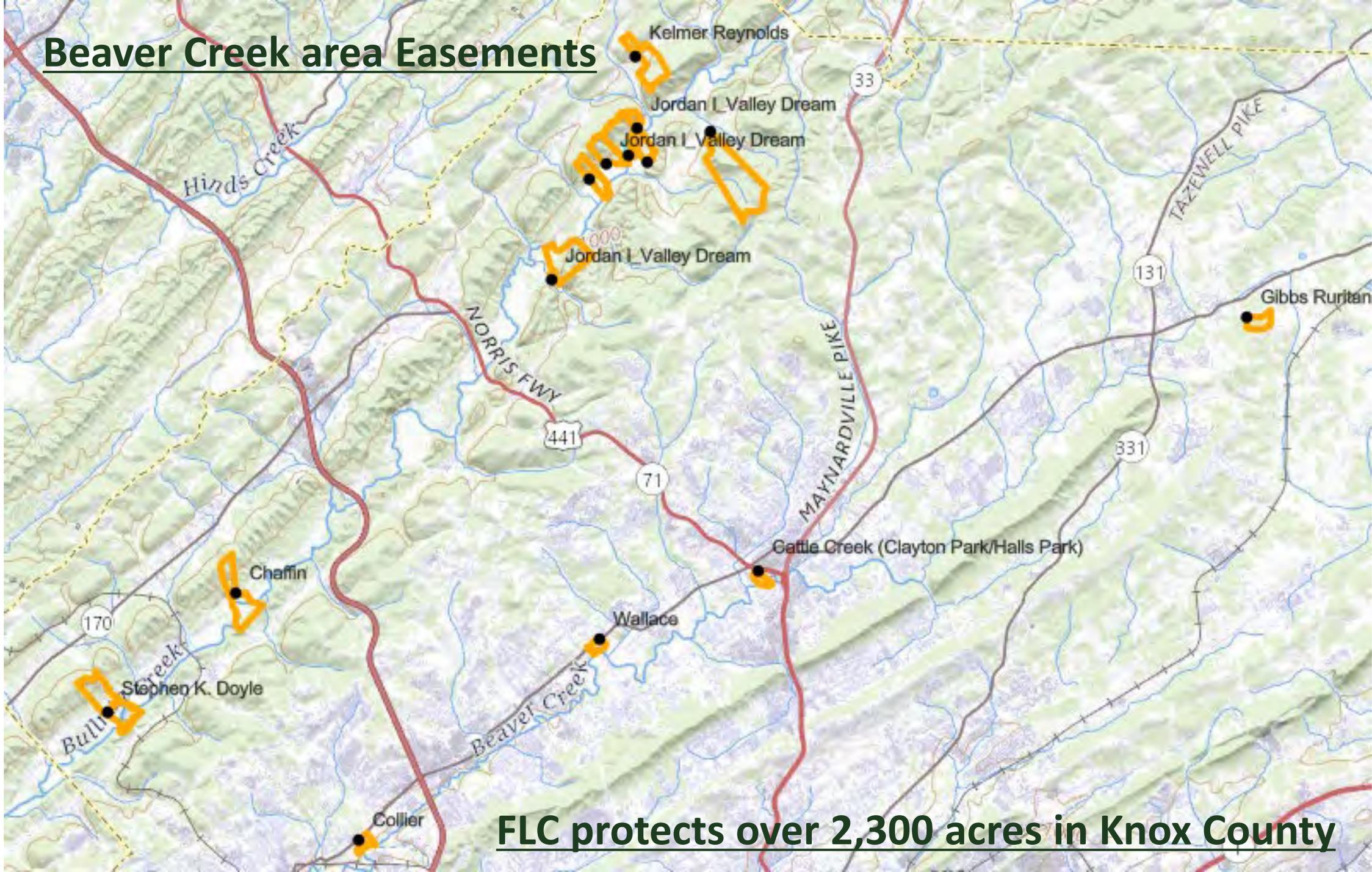


FLC is dedicated to protecting, preserving, and enhancing the lands and environments of the Southern Appalachian region and promoting the character of the land for the benefit of the general public, now and in the future.





# Beaver Creek area Easements



**FLC protects over 2,300 acres in Knox County**

## What is a conservation easement?

**A tool for private landowners who wish their property to stay in its natural state or as a working farm ‘in perpetuity’, or forever, they can opt to enter into a conservation easement agreement with a land trust.**

This is a customizable, voluntary and legally binding agreement.

Landowners who place a conservation easement on their property can continue to farm, own, use, sell, live on or bequeath their land while foregoing future development rights.

While their land can be used for farming and forestry, the property will never be commercially or residentially developed.

# Common 'myths' about conservation easements...

- *The landowner gives FLC the land and there are no taxes on the property after that*
- *Once a CE is placed on the property you cannot do anything with the land*
- *The public is allowed on the property... or... the property will always be closed to visitors.*

# Landowners can save money through tax deductions.

In 2015, Congress enacted one of the most powerful conservation measures in decades:

## The Enhanced Federal Tax Incentive for Conservation Easement Donations

The permanent incentive increases the benefits to landowners by:

- Raising the deduction a donor can take for donating a conservation easement to 50% of his or her annual income;
- Extending the carry-forward period for a donor to take a tax deduction for a conservation agreement to 15 years; and
- **Allowing qualifying farmers and ranchers to deduct up to 100% of their income.**

# Other Funding Opportunities

- ACEP/ALE program (Federal)
  - Money allocated to each state to pay for easements that meet priority criteria
- Greenbelt funds
  - Tax revenue set aside to create and maintain green space through land protection (conservation easements) as land development increases.
- Portion of Real Estate Transfer Tax
- Budgetary item for Knox County

# Fee Simple Donations & Bequests

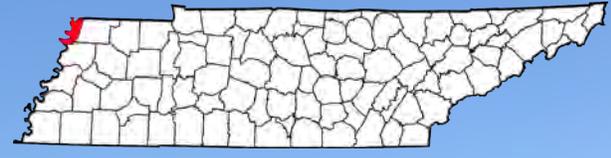
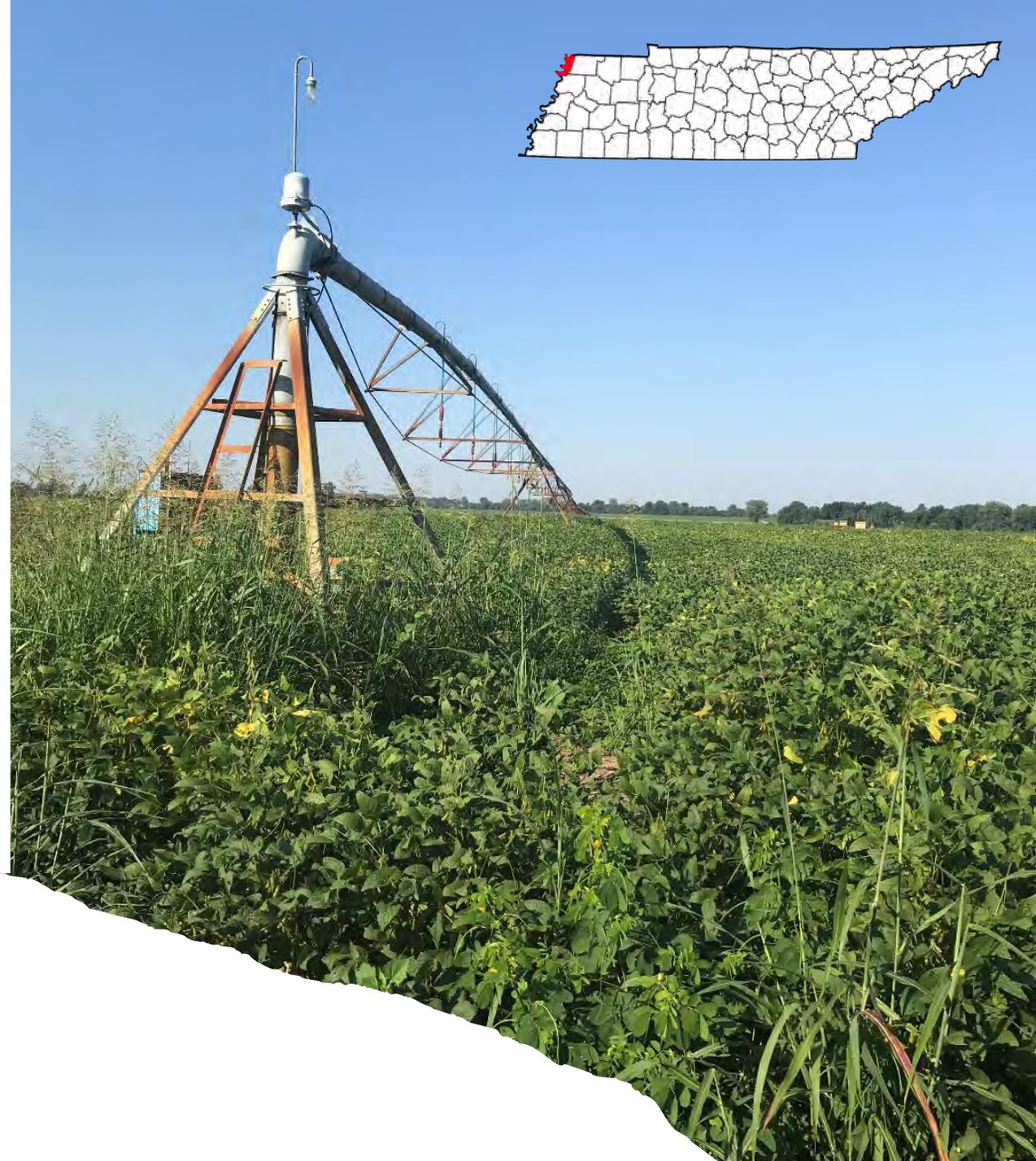
**This 210-acre Townsend property has been in Laverne Farmer's family for 5 generations!**





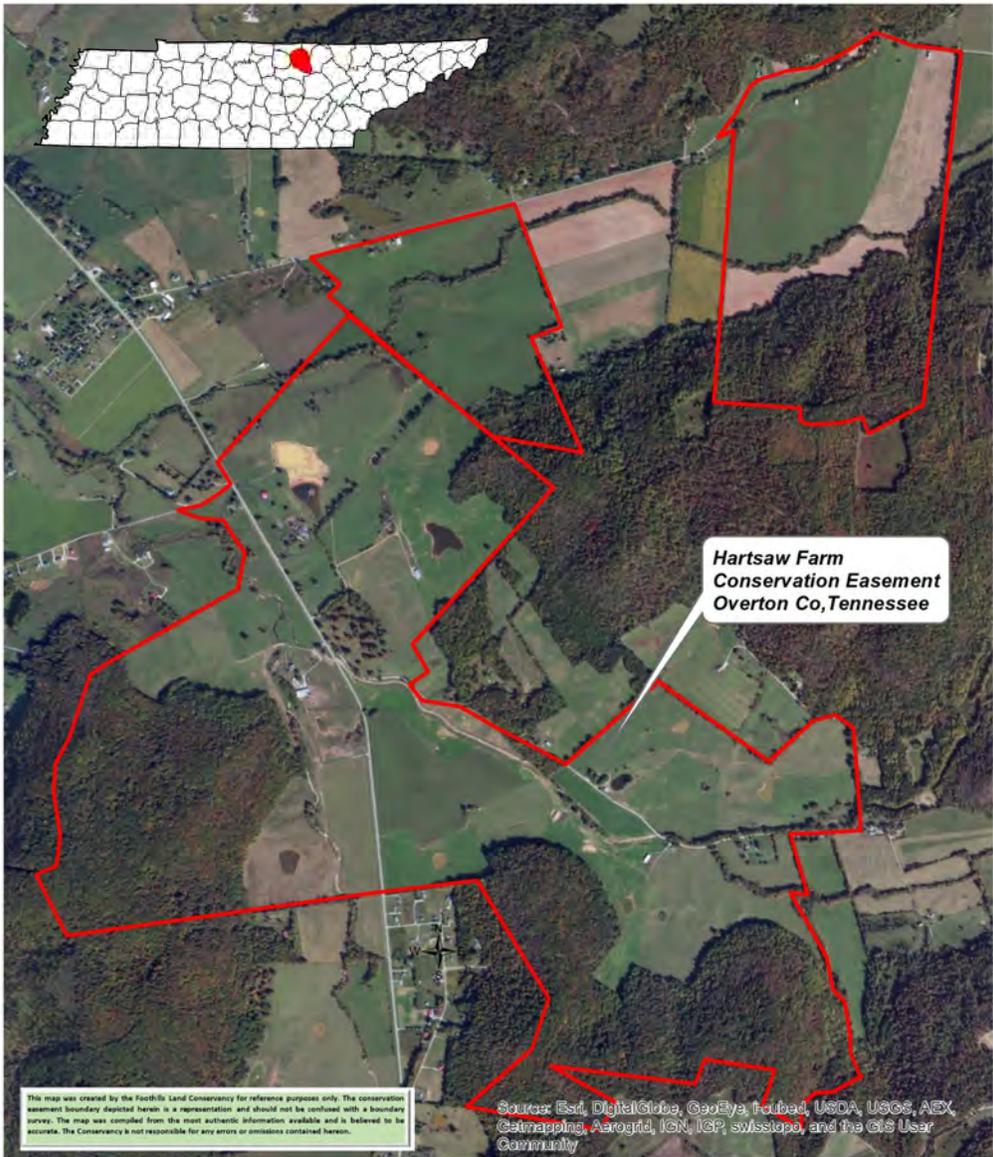
**Foothills Land Conservancy  
holds conservation  
easements on **MANY**  
different types of farms in  
Tennessee and surrounding  
states...**





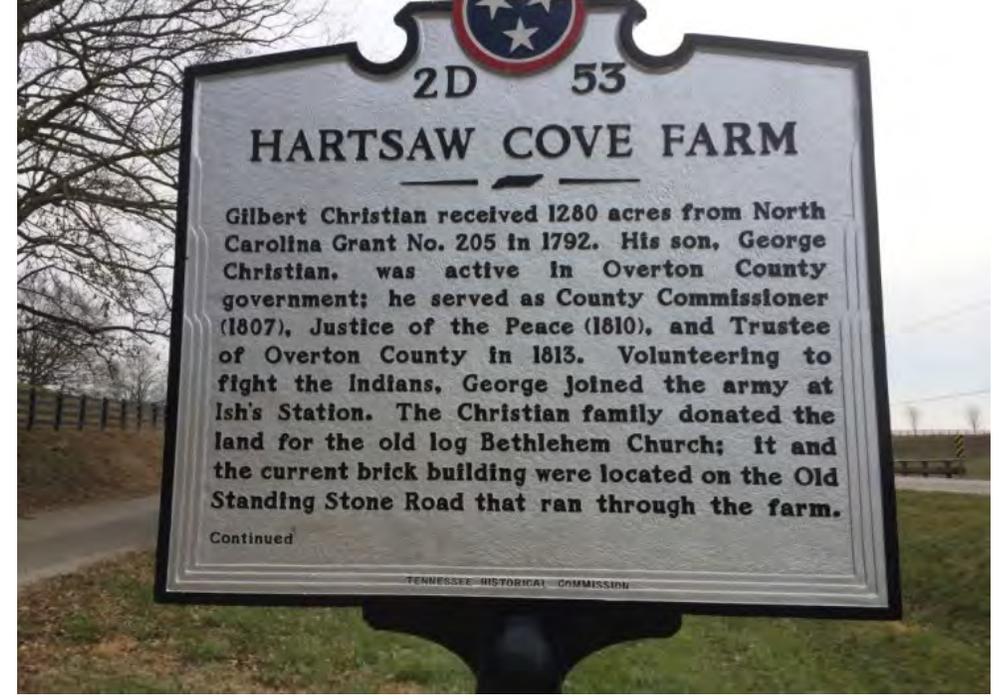
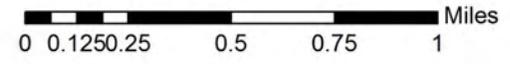
**JDK House Farms**

**Lake Co, TN  
599.9 acres**



Hartsaw Farm  
Conservation Easement  
Overton Co, Tennessee

 Hartsaw Farm Conservation Easement

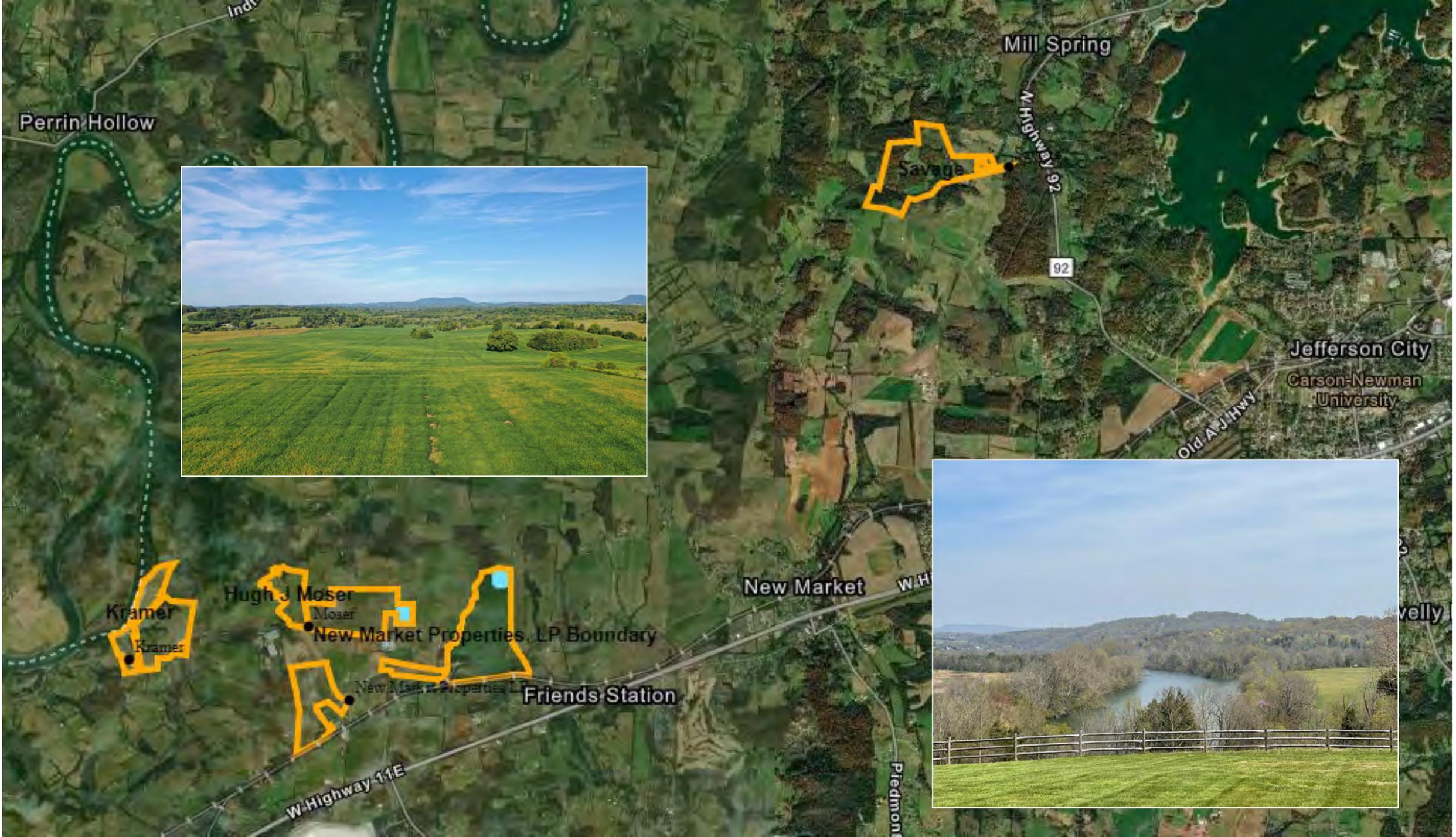




# Hartman Farm

Roane Co, TN  
900 acres







*Mike Suttles 'Century Farm' in Sevier County (206 acres).*

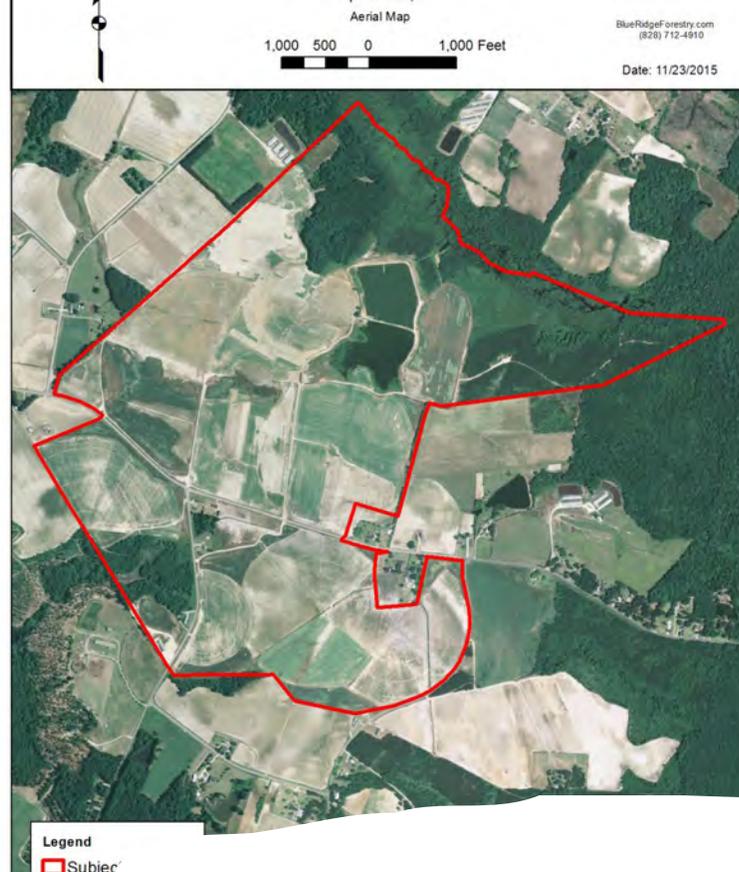


***Farming is a big part of my life, my family's legacy and our regional heritage. It's worth preserving.***

**- Mike Suttles, 7th Generation Farmer**

**Mike with his father Roy. Mike is an FLC Board Member, FLC Conservation Easement Donor & Tennessee Century Farm Landowner.**





Date & Time: Thu Nov 5 08:38:59 EST 2015  
 Position: +035.03977° / -078.39787°  
 Altitude: 176ft  
 Datum: WGS-84  
 Azimuth/Bearing: 069° N69E 1227m  
 Elevation Angle: -02.4°  
 Horizon Angle: +00.1°  
 Zoom: 1X  
 emr5 looking along boundary on left



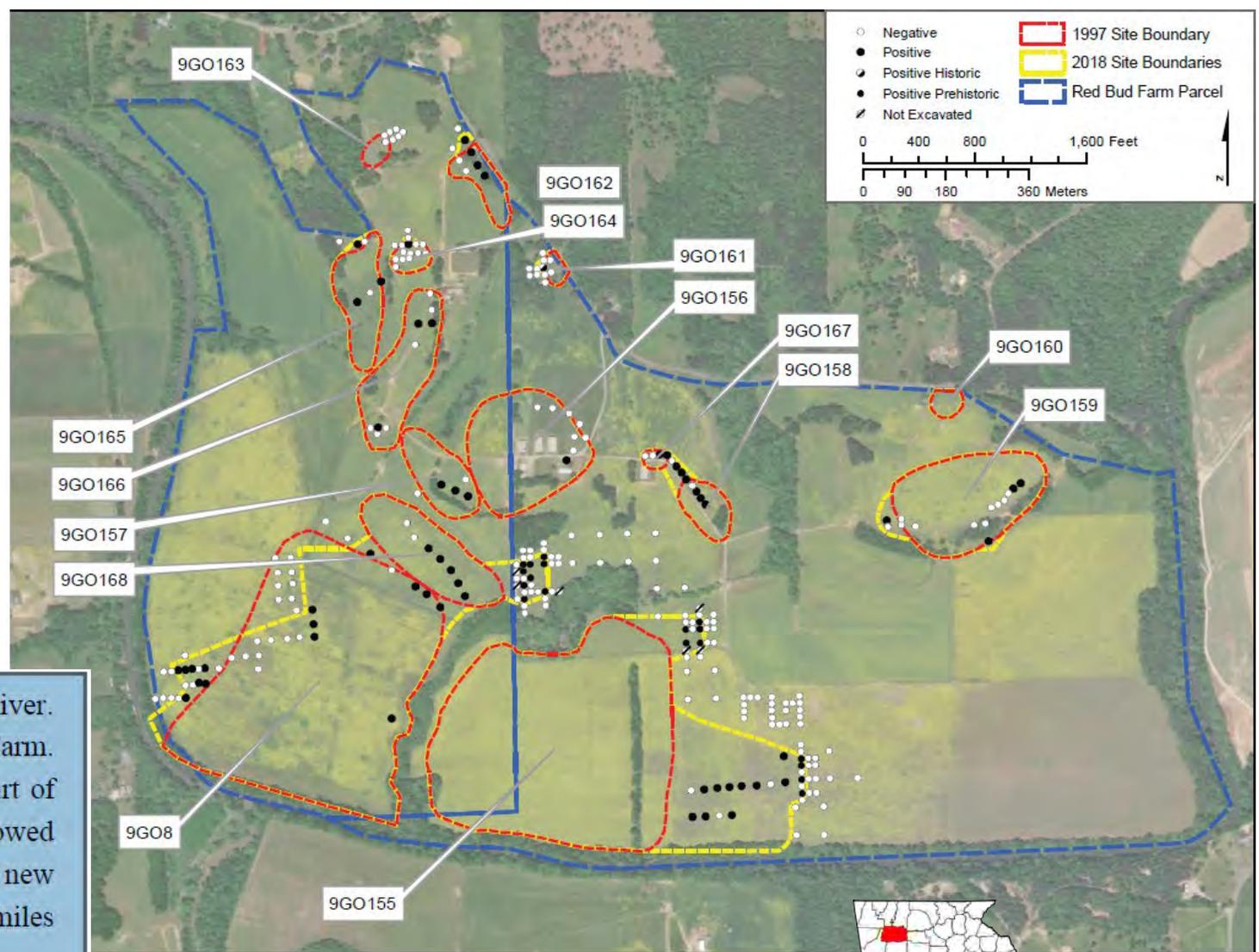
Zoom: 1X  
emr14 well head in field



# North Carolina

Sampson Co, NC  
558.14 acres

# Red Bud Farms



Located in Gordon Co. Ga. On the north bank of the Coosawattee River. It is just opposite the mouth of Salacoa Creek on Mr. R.W. Henry's Farm. R.F.D. 3 Calhoun, Ga. Site 10 has a burial mound and in only a part of two days digging 3 burials were uncovered. The mound has been plowed over for many years and is now only about 6 ½ ft high. Each spring, new s[illegible] are being destroyed by cultivation. This site is 3 or 4 miles down river from site 6. Artifacts are marked S10

- 1 skeleton with few ornaments
- 3 pottery whorls
- 24 pottery sherds
- 21 projectile points (Moorehead 2000:156).

**Gordon Co, GA**

**653 acres**





# Get in Contact!



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**FOOTHILLS**  
LAND CONSERVANCY



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