

## Local Land Trust Organizations



### American Farmland Trust

strives to help communities implement effective solutions to keep farming & ranching viable, limit the impact of new development, and strategically protect the best farmland.

Coverage Area: National

Contact: National Office 202-331-7300



### Carolina Mountain Land Conservancy

provides services to help families meet their conservation and financial goals while preserving their forest, farm, and natural land for future generations.

Coverage Area: Henderson, Transylvania, and parts of Buncombe, Jackson, and Rutherford counties.

Contact: Hendersonville office 828-697-5777



### Southern Appalachian Highlands Conservancy

works to conserve the unique plant & animal habitat, clean water, farmland, & scenic beauty of the mountains of western North Carolina and east Tennessee for the benefit of present & future generations.

Coverage Area: Avery, Buncombe, Haywood, Jackson, Madison, Mitchell, & Yancey counties in WNC; Carter, Johnson, & Unicoi counties in east TN.

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## The Facts about Protecting Your Farmland

- Farmland protection is not zoning. It is your decision about your land.
- There is a wide range of tools that can help you achieve your goals.
- Farmland protection can result in State and Federal tax benefits or direct payments, depending on the program.
- The land can still be used for agriculture.
- You do not have to move off the property.
- Farmland protection tools can be tailored to suit your needs, often allowing additional houses or farm structures.
- The property can be passed on to heirs or sold to another party, with the knowledge that the land will remain a farm.

#### NC STATE UNIVERSITY

*The Farm Prosperity Project partners include:*

*North Carolina State University  
Land of Sky Regional Council  
Appalachian Sustainable Agriculture Project  
Carolina Mountain Land Conservancy  
American Farmland Trust  
Southern Appalachian Highlands Conservancy  
Warren Wilson College*

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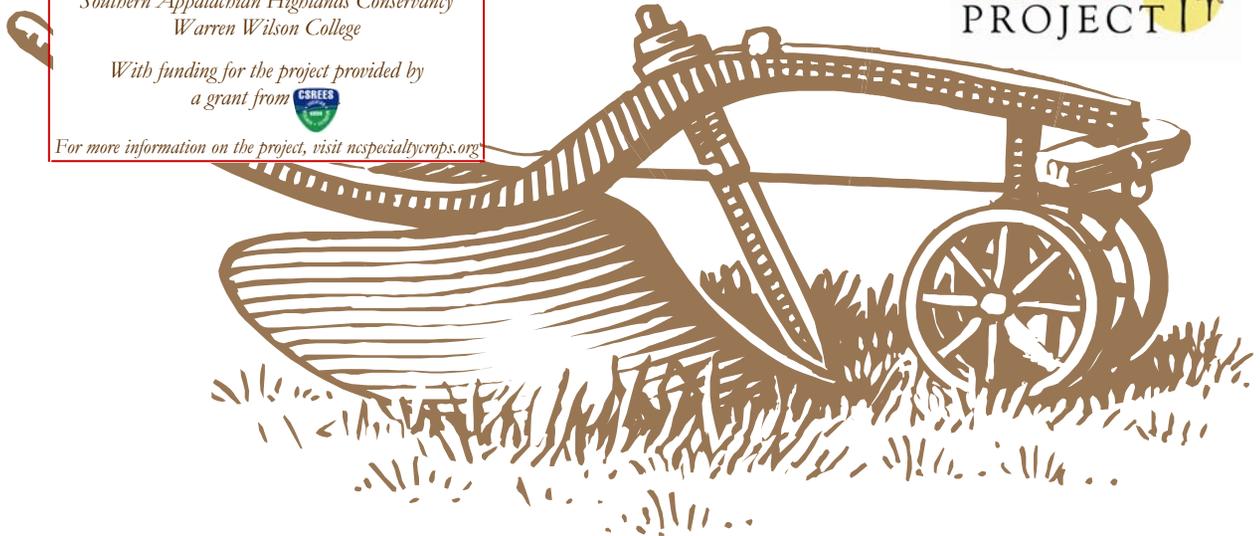
*For more information on the project, visit [necspecialtycrops.org](http://necspecialtycrops.org)*

# Keeping the Farm in the Family

*Farmland Protection Tools  
for North Carolina Landowners*

A publication of the

**FARM  
PROSPERITY  
PROJECT**



## Your Land, Your Choice

- North Carolina lost 34,460 acres of farmland to development each year in the 1990's, ranking fourth in the nation. In 2005, the state lost more farms than any other state in the country.
- Many Western North Carolina farmers and landowners are determined to keep their homesteads intact for future generations.
- You have a choice. A variety of farmland protection options are available to help keep your farm economically sustainable, your land in agricultural use, and you in control of its future.



## Your Options

**The Present Use Tax Program** reduces property taxes on land that is in agricultural production. Three categories of land-use -- agricultural, horticultural, and forestry -- have specific criteria for the tax break.

*For more information, visit the website of the NC Dept of Revenue, Property Tax Forms & Publications: [www.dor.state.nc.us/publications/property.html](http://www.dor.state.nc.us/publications/property.html).*

**The North Carolina Farm Transition Network** provides estate planning and intergenerational transition assistance to help families pass farming assets from one generation to the next. The network can begin the difficult discussion of what you would like to see happen to your farm after you retire.

*For more information, visit [www.ncftn.org](http://www.ncftn.org).*

**A Conservation Easement (CE)** is a voluntary, legally-binding agreement that limits certain development in order to protect productive agricultural land, ecological resources, historic sites, and/or scenic views. CE contracts can be tailored to suit the landowner's present and future needs. The restrictions are spelled out in a conservation easement, which is transferred with the land and legally binds present and future owners. Compliance with the restrictions will be enforced by a conservation land trust or government body.

Landowners who donate an agricultural conservation easement may receive a federal income tax charitable deduction, as well as a state income tax credit. In some cases, a conservation easement can also be sold for cash.

Placing a conservation easement on the property can lower the financial burden of inheriting the land by removing the land's development potential, lowering the property's market value, and potentially lowering the estate tax.

*For more information, contact your County Extension Agent via [www.ces.ncsu.edu](http://www.ces.ncsu.edu) or your local Land Trust organization.*



**State or Federal Conservation Programs** will pay landowners to place temporary restrictions on portions of a farm to address specific natural resource concerns. They run only for a specific number of years compared to permanent conservation easements. Such programs include: Conservation Reserve Program, Wetlands Reserve Program, and NC Agricultural Conservation Cost-Share Program.

*For more information, visit the website of the Natural Resources Conservation Service, North Carolina, at [www.nc.nrcs.usda.gov](http://www.nc.nrcs.usda.gov)*

**Provided by the Farm Prosperity Project**

**Voluntary Agricultural Districts (VADs)** are county-based programs that allow farmers to voluntarily enroll their farms in an agricultural district. The purpose of the VAD is to raise public awareness of local agriculture, to slow the decline of farmland in the county, and to offer landowners some protection from encroachment of development. VAD enrollment prohibits non-farm use or development of the farmland for a 10-year period, although landowners can withdraw without penalty. Qualifications, restrictions, and benefits for VAD certification may vary depending on the county.

*For more information, contact your local Soil and Water District or County Extension Agent .*



**A Conservation Development** is a housing development that includes a farmland protection component. This approach clusters new home sites on a portion of the property, with the remaining area protected by a conservation easement that allows for continued agriculture production or natural habitat. The sale of the lots can generate revenue for the farm while the easements on other parts of the property can reduce the taxes that come with the sale of the developed portion. The preserved natural or agricultural area attracts buyers who want to enjoy the countryside without owning or maintaining a large plot of land. Conservation developments generally bring a higher price than traditional subdivisions.

*For an example of this type of development, visit the Drovers Road Preserve, a sustainable residential community on 190 acres, at [www.droversroad.com](http://www.droversroad.com).*