

# FRONT PAGE

*December 2003 edition; Newsletter of  
the Carroll County Land Trust*

## **AG PRESERVATION SILVER CELEBRATION—a *Shining Success!***

*By Jean Knill, CCLT, recording secretary*

Celebration, Education, Recognition, and Promotion were the goals of the Silver Celebration Committee as it made plans to celebrate 25 years of Ag Land Preservation of 40,000 acres and move forward toward the goal of 100,000 acres preserved. The Carroll County Land Trust is an important part of this effort and many Trust members played an important role in the 25<sup>th</sup> Anniversary Celebration held November 5<sup>th</sup>. Board members Walt Bay and Jean Knill served as co-chairs; Carolyn Dutterer handled the finances; Joe Kuhn served on the Committee and hosted a farm tour; Ned Cueman helped with correspondence and Bill Powel provided coordination. Many thanks for the generous financial support of the CCLT members. Those contributions earned CCLT recognition as a sponsor in the credits of a specially prepared 15 minute video. In a few short months, June to November, the 14 member Silver Celebration Committee with lots of County Planning staff assistance, raised over \$5,000; produced a professional video for promoting Ag Preservation to urban and rural communities; arranged open house tours at six farms around the county highlighted because of the diversity of the operation and use of various preservation programs available; and, planned the celebration dinner at Wilhelm's for 350 guests to recognize all those individuals involved in Ag Preservation over the past 25 years—especially every individual landowner who voluntarily placed their farm

in a land preservation program. All these activities were supported through the generous donations of business, landowners, supporters of agricultural land preservation and with in-kind/staff support from the county government. The promotional video was developed with Christopher Swam of E.U.B. Productions and the voluntary service of Sand Wieber of MidAtlantic Farm Credit. It is available for presentation to other groups and received lots of compliments at the banquet. Financial support for the video was provided by: Hull Company Accountants, Inc., Finch Services; MidAtlantic Farm Credit; Davis, Murphy & Stone, LLP; Joel T. Nupp; Alice Mildred Shipley; and the Carroll County Land Trust. Farm open house tours were held Saturday Nov 1, and hosted by Eric and Faith Burall, Joe and Grace Kuhn, Bill and Jeanne Hawkins, Lou and Karen Hobson, Wilson and Rosemary Lippy, and Jerry and Barbara Watt. Proclamations, citations and recognitions were the order of the evening banquet, presided over by William Knill Master of Ceremonies. Carroll County Commissioners Julia Gouge, Dean Minnich and Perry Jones. Senator Larry Haines on behalf of the Legislators, and Secretary of Agriculture Lewis Riley on behalf of the Governor, presented proclamations lauding the County's achievement. Secretary Riley also presented a Governor's citation to bill Powel for his leadership and the success of the county program. Ned Cueman introduced the many current and past State and local Ag Preservation administrators, County Advisory Board members, State Ag Preservation Board Trustees in attendance including special mention of former Senator Jim Clark, who is recognized as the father of the agricultural land preservation program in Maryland. Joseph Getty, Policy Director of the Maryland Department of Legislative Services, rounded out the evening with an historical and future preservation perspective. All land preservation owners present received certificates, signs and a special map locating the 40,000 acres permanently preserved in Carroll County. The Salem Bottom Boys provided music.

**2003 ANNUAL CONTRIBUTIONS**  
**REMINDER**

**All Members.** If you have not already done so, please send your 2003 tax deductible annual contribution before December 31, 2003. Mail to: Treasurer, Carroll County Land Trust, P.O. Box 2137 Westminster, MD 21158. Many thanks!

**DONATED EASEMENT--The Gift That Keeps Giving** by Carolyn Dutterer, Treas.

Suppose someone asked you why a land owner would donate a permanent preservation easement to the Carroll County Land Trust and the Maryland Environmental Trust. Here is the answer: Your donated easement to protect the land is a gift for future Carroll County generations to come. But it also gives back to you when it is time to file your income tax returns. The value of your donated easement has a two-fold effect. On your federal return, you will receive a charitable donation for your easement gift to the Carroll County Land Trust, a 501(c)(3) non-profit organization. Your donation deduction is limited to 30% of your AGI (Adjusted Gross Income) on your federal income tax form, but any unused portions of the donation can be carried forward to use in the next five years. But better yet, and in addition, the State of Maryland gives you tax credits *directly* against your Maryland income taxes, equal to the value of your easement for a maximum of \$5,000 per year for the year of the gift, and up to the next 15 years to receive any unused portion up to a maximum credit of \$80,000. Just think about it. If you are in the 15% tax bracket and donate a permanent easement with a value of \$50,000, you have the potential of having a \$7,500 federal tax savings and \$50,000 of Maryland tax savings over the next 15 years. What greater gift can you give to yourself and future generations. Consider an easement gift today.

**But Wait! There's More!** (see next column above)

**COUNTY PROPERTY TAX CREDIT FOR DONATED EASEMENTS**

In addition to the income tax credits for donated easements, Carroll County offers a **County Property Tax Credit**. For the current year, seven landowners who donated easements received property tax credits totaling \$3,516. The average credit, which is calculated on and applied to the portion of the tax on land, was \$502. Under this new credit, an eligible land owner who donates an easement to a qualified land trust such as the Carroll County Land Trust, or the Maryland Environmental Trust or jointly to both, can be eligible to receive this annually adjusted credit for 15 years, based and calculated on the value of the land to which the credit applies. As the value of land increases over the 15 year period, the credit increases. Currently, the amount of the credit cannot exceed the equivalent of \$50 per acre times the number of acres in the tract of land. (For more info, call CCLT at 410-848-8247)

**INCOME/EXPENSE STATEMENT**

With the less than a month to go, member contributions to the Carroll County Land Trust as of November 25 were \$4,425, compared to \$4,585 at year end last year. Please double-check to make sure you haven't forgotten to make your annual contribution for tax year 2003. Our records indicate the Trust should receive a significant number of contributions before the year ends. We really need all members to contribute. Coupled with special revenue projects like the Terra Rubra (Frances Scott Key Birthplace) Tours which resulted in \$1,472 of income this past year, the Directors are hopeful to be able to report to the membership in the next newsletter, that our income exceeded expenses so that we did not have to draw from our modest cash reserves.

***HAVE A HAPPY, HEALTHY  
CHRISTMAS SEASON AND  
PROSPEROUS NEW YEAR !***