Indiana Land Resources Council Wednesday, July 10, 2019 900 West McKenzie Rd. Greenfield, IN 46140

Members Present: Others Present: **Jeff Cummins** David Kovich Mayor DeBaun Katie Nelson Beth Tharp Jill Snyder Jeff Page Julia Wickard Steve Eberly Jordyn Wickard Jeff Healy Katrina Hall Eric Wise Kara Salazar Matt Williams Cris Coffin Tom Slater John Hardin

- 1. Call to order at 1:10pm
- 2. Introductions
- 3. Minutes
  - a. Motion to approve by Kovich, seconded by Page, minutes approved
- 4. Indiana Land Use Summit Briefing
  - a. Registration is open, we are close to finalizing agenda. Press release has been sent and guidebook is published online.
  - b. Identified a few things in draft agenda that are pending
  - c. Reviewed Land Use Summit draft agenda and speakers
  - d. Eberly: It may be helpful for the audience if we describe how we got to this point and the rationale for this event.
    - i. Cummins: Yes, we met starting in 2016 and listened to a lot of different groups. This document is the culmination of the issues they brought up. We will start listening again and thinking about what we should do as a council as our next project.
      - 1. August 28<sup>th</sup> is not the end of this document series, it is the kickoff. We will be taking this around and talking to folks and making them aware of the document series.
  - e. Salazar: Jeff and I presented at the American Planning conference.
  - f. Cummins: Thank you Kara and Purdue for their work on getting everything pulled together.
- American Farmland Trust John Hardin and Cris Coffin (see presentation slides)
  - a. Cummins: Wednesday, September 11, 10am Interim Summer Study Committee on Farmland Preservation
  - b. HB 1165 introduced last session would have given ISDA program and fund. We were not opposed to the policy, just did not have expertise and resources.
  - c. Hardin:
    - i. Chair of American Farmland Trust board
    - ii. AFT founded in 1980 by four people from the nature conservancy
    - iii. Believe in voluntary approaches and they must make sense without government subsidies
    - iv. Bridge builder between agriculture and conservation

- v. Farms Under Threat: assessment clearly identifying the loss of farmland
  - Partnered with USDA Natural Resources Conservation Program and others
  - 2. Previously there has been no agreement on amount of ag land that has been lost, data differs
- vi. Ag uses cover 55% of land, 47% is crop, pasture, range and woodlands
- vii. 8% is federal lands used for grazing
- viii. We also wanted to improve our understanding of the quality of our ag resources
- ix. Showed map of best food/crop production land
- x. Between 1992 and 2012, lost 11 million acres to development
- xi. For the first time, analysis looked at low-density residential development
- xii. Unable to map conversion of ag land to energy production
- xiii. Once we include low density, our analysis shows double the conversion previously shown
  - 1. Urbanization 59%
  - 2. IN ranks 12<sup>th</sup> in acres of nationally significant ag land lost between 2002-2012
- xiv. We will have new data by the end of the year for 2002-2017
- d. Cris Coffin
  - i. Agricultural Conservation Easements: A Valuable Voluntary Tool
  - ii. What is a conservation easement
    - A voluntary legal agreement between a landowner and a conservation organization or government agency that permanently limits a property's uses in order to protect the property's conservation values
    - 2. Can be donated or sold, or a combination of the two (through a bargain sale)
  - iii. Agricultural Conservation Easements
    - 1. Easements vary on allowances for agricultural development on the land, flexible among entities
  - iv. Considerations in Drafting Agricultural Conservation Easements
  - v. Value of Easements
    - 1. Coffin: Easements work best in places with development pressure, not where the highest bidder is another farmer
  - vi. Purchase of Agricultural Conservation Easement Programs (PACE
    - 1. 28 state programs
    - 2. Types of state programs
      - a. State purchases easements directly from landowners
      - b. State provides grants to local governments and/or land trusts
        - i. Ohio requires some form of agricultural planning on the county level to be eligible for a grant
      - c. Pennsylvania commits \$20M to this grant program every year
      - d. Kovich: Question about price of easement
        - Coffin: Most land trusts use appraisals. They look at the value of the land for agricultural purposes vs. development purposes and the easement is the difference in the price.
        - ii. Some states have moved to a point value system
          - 1. Pennsylvania

- vii. Sources of PACE Program Funding
  - 1. Direct appropriations, capital budget/bonding, dedicated funding sources.
  - 2. Most states are a combination of these sources
- viii. Federal Matching Funds for Farmland Protection
  - 1. ACEP Agricultural Conservation Easement Program
  - 2. Not used very much in Indiana
  - 3. Funding through 2018 Farm Bill
- ix. Benefits of easements
  - 1. Provides alternative to development
  - 2. Source of equity for reinvestment or retirement
  - 3. Helps facilitate farm transfers
  - 4. Reduces cost to next generation
  - 5. Ensures farmland availability for future generations
- x. National Agricultural Land Network
- 6. Harrison County Land Conservation Program Eric Wise (See handouts)
  - a. County finances administrative costs, landowner works with land trust
  - b. Conservation Donation Program
    - i. Makes it possible for anyone willing to make a commitment to permanently preserve their land though donating a conservation easement.
  - c. No annual budget, sometimes get funding from county, sometimes we don't.
  - d. Preserved 5 farms, 400+ acres
  - e. Also funding through ACEP program
    - i. Used to be you had to have 50% prime farmland, Harrison Co. is not prime rated farmland but that rule has changed now.
  - f. American Farmland Trust was running bus tours in early 2000s, Eric was on tour and once they got back, they started a program
- 7. Council Discussion
  - a. Salazar: Introduced bill did state that ILRC would provide advice. Do you have any other insights?
  - b. Cummins: No, but they are aware of the council and I imagine if they go forward with a full program, they may assign some advisory work to the council.
- 8. Kovich: Is funding available?
  - a. Cummins: Yes, through the feds but not state dollars.
  - b. Williams: TNC uses wetlands dollars
- 9. Page: Are there provisions for working forests?
  - a. Wise: I would have to check
  - b. Coffin: Federal program allows up to 2/3 forest land (can be harvested).
- 10. Audience Comments
  - a. Katrina Hall: Is your program preserving rural character and quality of life that people are looking for? Has that caught on?
    - i. That's the main goal of our comprehensive plan.
  - b. Hardin: Thank you all for being on this council and what you provide for the state.
  - c. Wise: I recommend they get the framework of a program set up, and don't address funding yet. You have to get something started and then start tying it down where you want funds to go to.
- 11. Motion to adjourn by Debaun and Healy
- 12. Adjourn at 3:20

### PURCHASE OF AGRICULTURAL CONSERVATION EASEMENTS

### What Are PACE Programs?

Purchase of agricultural conservation easement (PACE) programs (also known as purchase of development rights or PDR programs) compensate property owners for keeping their land available for agriculture. Typically, PACE programs consider soil quality, threat of development and future agricultural viability when selecting farms for protection. They are usually administered by state or local governments but may also be operated by private conservation organizations.

### **Rights and Restrictions**

PACE programs buy agricultural conservation easements (ACEs) from participating landowners. ACEs are deed restrictions that protect agricultural resources and prohibit activities that could interfere with farming and ranching. ACEs permit agriculture and typically allow farm structures. Most do not restrict farming practices but may require implementation of a conservation plan. Landowners retain all other rights, including the right to limit public access, sell, rent or bequeath the land. Easements "run with the land," binding all future owners.

### Compensation

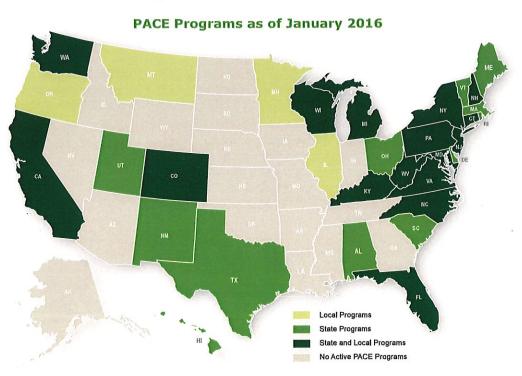
Programs generally pay landowners the difference between the value of the land as restricted and the value of the land for its "highest and best use," which may be residential or commercial development. The easement price is established by appraisals or a local easement valuation point system.

### **Tax Considerations**

An easement is a capital asset—property expected to increase in value over time. Therefore, the sale of an easement may be subject to federal and state capital gains taxes. Landowners have used the like-kind exchange provision in the federal tax code to defer capital gains taxes, applying proceeds from the sale of an easement to acquire additional land.

Landowners who sell agricultural conservation easements for less than their full appraised value—bargain sales—may qualify for tax incentives. Landowners can deduct the value of donations that meet Internal Revenue Code section 170(h) criteria up to 50 percent of their adjusted gross income (AGI) in the year of the gift. Corporations are limited to a 10 percent deduction. Donors can apply any excess easement donation value toward federal income taxes for the next 15 years, subject to the same percentage limitations. "Qualified farmers and ranchers"-defined as individuals or corporations who earn more than 50 percent of their gross income from farming in the taxable year in which the gift is made—can deduct the value of the agricultural conservation easement on property used in agriculture or livestock production up to 100 percent of their AGI with a 15-year carryover.

In addition to the federal income tax incentives, most state income tax laws provide for charitable deductions of conservation easements. At least 14 states offer income tax credits for easement donations on agricultural land. Florida exempts up to 100 percent of state property taxes on permanently protected land.









Tax codes in some states direct local tax assessors to consider the restrictions imposed by a conservation easement. This provision generally lowers property taxes on restricted parcels if the land is not already enrolled in a differential assessment program, which directs local tax assessors to assess farm and ranch land at its value for agriculture, rather than for residential, commercial or industrial development. Local units of government also may have the authority to provide additional tax incentives. Pennsylvania school districts, for instance, are able to exempt protected farm parcels from future millage rate increases; some Maryland counties offer property tax credits for permanently protected farms.

The sale or donation or of an agricultural conservation easement usually reduces the value of land for estate tax purposes. To the extent that the restricted value is lower than fair market value, the estate will be subject to a lower tax. In some cases, an easement can reduce the value of an estate below the level that is taxable, effectively eliminating any estate tax liability.

### History

Suffolk County, New York, created the nation's first PACE program in 1974. Following Suffolk County's lead, Maryland and Massachusetts authorized PACE programs in 1977, Connecticut in 1978 and New Hampshire in 1979. Concern about regional food security and the loss of open space were motivating forces behind these early PACE programs. The number of state-level programs continued to grow during the 1980s with the addition of Rhode Island in 1981, New Jersey in 1983, Vermont in 1987 and Pennsylvania in 1988.

The creation in 1996 of a federal farmland protection program, which provided matching funds to tribal, state and local governments to buy easements on agricultural land, spurred additional activity. The Agricultural Land Easements component of the federal Agricultural Conservation Easement Program continues to encourage state and local efforts. As of January 2016, at least 28 states have state-level PACE programs. Of these, 16 also have local PACE programs. Four additional states (Illinois, Minnesota, Montana and Oregon) only have PACE programs at the local level. This activity is depicted in the PACE map.

### **Functions and Purposes**

PACE compensates landowners for permanently limiting nonagricultural land uses. Selling an easement allows farmers to cash in a percentage of the equity in their land, thus creating a financially competitive alternative to development. Permanent easements prevent development that would effectively foreclose the possibility of farming. Because non-agricultural development on one farm can cause problems for neighboring agricultural operations, PACE may help protect their economic viability as well.

Removing the development potential from farmland generally reduces its future market value. This may help facilitate farm transfer to the children of farmers and make the land more affordable to beginning farmers and others who want to buy it for agricultural purposes. The reduction in market value may also reduce property taxes.

PACE provides landowners with liquid capital that can enhance the economic viability of individual farming operations and help perpetuate family tenure on the land. For example, the proceeds from selling agricultural conservation easements may be used to reduce debt, expand or modernize farm operations, invest for retirement or settle estates. The reinvestment of PACE funds in equipment, livestock and other farm inputs may also stimulate local agricultural economies.

Lastly, PACE gives communities a way to share the costs of protecting farmland with landowners. Non-farmers have a stake in the future of agriculture for a variety of reasons, including keeping land available for local food production and maintaining scenic and historic landscapes, open space, watersheds and wildlife habitat. PACE allows them to "buy into" the protection of farming and be assured that they are receiving something of lasting value.

© September 2016

For more information, see the resources about <u>PACE</u> programs and <u>policies</u> on the Farmland Information Center (FIC) website. The FIC is a clearinghouse for information about farmland protection and stewardship. The FIC is a public/private partnership between the USDA Natural Resources Conservation Service and American Farmland Trust.





### STATUS OF STATE PACE PROGRAMS

As of January 2018, 28 states have state-level purchase of agricultural conservation easement (PACE) programs. Three states—Arizona, Georgia, and Missouri—have authorized PACE but do not yet have programs. Montana had a state-level program that was discontinued in 2003 when state authorization expired. This table displays the status and summarizes important information about farm and ranch land protection programs in 29 states that have funded easement acquisitions. For a program to be included, the protection of agricultural lands must be one of its core purposes, accomplished primarily by compensating landowners for the value of the easement.

Some programs (e.g., Delaware and Massachusetts) purchase and hold easements directly. Others have the authority to acquire and co-hold easements with partners (e.g., county governments). Some programs (e.g., New York and Virginia) only provide grants to eligible entities, such as local governments and land trusts, to buy easements.

### **EXPLANATION OF COLUMN HEADINGS**

### Year of Inception/Year of First Acquisition

"Year of Inception" is the year in which the PACE program was authorized. "Year of First Acquisition" is the year in which the program acquired its first easement.

### **Easements or Restrictions Acquired**

Number of agricultural conservation easements or conservation restrictions acquired through the program. This number does not necessarily reflect the total number of farms/ranches protected because some programs acquire a property in stages and/or may hold multiple easements on the same farm/ranch. Some programs do not hold easements but instead provide funds for easement purchases to local governments or land trusts.

### **Acres Protected**

Number of acres protected by the program.

### Land in Farms

Acres of land in farms as reported in the 2012 Census of Agriculture released by the United States Department of Agriculture's National Agricultural Statistics Service (USDA NASS).

For the purposes of the Census of Agriculture, USDA NASS defines a "farm" as any place from which \$1,000 or more of agricultural products were produced and sold, or normally would have been sold, during the census year.

### **Program Funds Spent to Date**

Dollars spent by each program to acquire easements on farms/ranches. This amount may include unspent funds dedicated for installment payments on completed projects. Unless otherwise noted, these figures do not reflect incidental land acquisition costs, such as appraisals, insurance and

CONTINUED ON PAGE 6

### 2,943,019 2,799,539 2,672,364 2,454,702 2014 2015 2016 2017 2018







### **PURCHASE OF AGRICULTURAL CONSERVATION EASEMENT PROGRAMS**

State	Year of Inception/ Year of First Acquisition	Easements or Restrictions Acquired	Acres Protected	Land in Farms (acres)	Program Funds Spent to Date
Alabama	Acquisition	Acquired	110100101	(40.00)	
Alabama Department of Agriculture and Industries	2004/2005	21	4,591	8,902,654	\$1,636,866
California		193	75,379	25,569,001	\$99,748,986
Agricultural Land Mitigation Program i.	2016/2017	1	273		\$2,639,047
California Farmland Conservancy Program i.	1995/1997	184	59,498		\$88,485,139
Sustainable Agricultural Lands Conservation Program i.	2014/2015	8	15,608		\$8,624,800
Colorado					REAL PROPERTY.
Great Outdoors Colorado I., II.	1992/1995	476	839,045	31,886,676	\$222,984,923
Connecticut					
Farmland Preservation Program i.	1978/1979	351	43,747	436,539	\$118,142,476
Delaware	a though a sign	889	123,755	508,652	\$156,581,912
Agricultural Lands Preservation Program	1991/1996	857	121,258		\$149,292,575
Young Farmer Loan Program	2011/2012	32	2,497		\$7,289,337
Florida Company Compan					
Rural and Family Lands Protection Program i.	2001/2001	37	37,490	9,548,342	\$59,788,049
Hawaii					
Legacy Land Conservation Program	2005/2007	12	1,803	1,129,317	\$10,850,000
Kentucky					
Purchase of Agricultural Conservation Easements	1994/1998	185	32,729	13,049,347	\$13,823,269
Maine					
Farmland Protection Program	1987/1990	42	9,752	1,454,104	\$12,574,122
Maryland		2,915	398,832	2,030,745	\$792,446,886
Maryland Agricultural Land Preservation Foundation	1977/1980	2,252	305,749		\$502,499,222
Rural Legacy Program <sup>i.,</sup> <sup>iii.</sup>	1997/1999	663	93,083		\$289,947,664
Massachusetts		A CONTRACT OF	<b>医足错器</b>		
Agricultural Preservation Restriction Program <sup>I</sup>	1977/1980	908	72,444	523,517	\$228,693,541
Michigan					
Farmland and Open Space Preservation Program	1994/1994	136	25,246	9,948,564	\$36,827,248
Montana					
Montana Agricultural Heritage Program <sup>iv.</sup>	1999/2000	8	9,923	59,758,917	\$888,000
New Hampshire		131	12,350	474,065	\$18,468,337
Agricultural Lands Preservation Program v.2015	1979/1980	31	2,864		\$5,000,000
Land Conservation Investment Program <sup>iv.</sup>	1987/1988	36	6,232		\$5,349,008
Land and Community Heritage Investment Program i.	2000/2001	64	3,254		\$8,119,329
New Jersey			deal		
New Jersey Farmland Preservation Program	1983/1985	2,525	228,845	715,057	\$1,098,107,147

Notes: For explanation of column headings, please see factsheet text.

i. "Program Funds Spent to Date" includes incidental land acquisition costs and/or personnel costs.

ii. Program activity includes fee simple acquisitions of agricultural land. Great Outdoors Colorado grant recipients are required to resell land acquired in fee subject to a conservation easement.

### STATUS OF STATE PROGRAMS AS OF JANUARY 2018

State	Funding Sources Used to Date	Outstanding Applications	Program Funds Available Per Capita	Program Funds Available	Additional Funds Spent to Date
Alabama	Tunding Sources oscillo Bute	Applications	rei Capita	Available	to Date
	Appropriations, ACEP-ALE	N/A	\$0.00	\$0	\$3,273,731
California				\$42,400,000	\$70,298,874
	Cap and trade auction proceeds	7	\$0.00	\$100,000	\$6,500
	Appropriations, bonds, mitigation fees, private contributions, ACEP-ALE	0	\$0.03	\$1,300,000	\$67,971,224
	Cap and trade auction proceeds	46	\$1.04	\$41,000,000	\$2,321,150
Colorado				ψ 11/000/000	\$2,321,130
	Local government contributions, lottery proceeds, ACEP-ALE	39	\$1.89	\$10,600,000	\$505,941,803
Connecticut				420/000/000	4303/3 11/003
	Bonds, local government contributions, private contributions, real estate transfer tax, recording fees, ACEP-ALE	63	\$2.93	\$10,503,319	\$33,695,088
Delaware				\$3,000,000	\$65,357,813
	Appropriations, bonds, lawsuit settlement funds, license plate revenue,	312	\$2.81	\$2,700,000	\$65,357,813
	local government contributions, private contributions, property tax relief program withdrawal penalties, real estate transfer tax, ACEP-ALE, federal transportation funding, REPI		Ψ-10-2	φ2// σσ/σσσ	¥03/33//013
	Appropriations, license plate revenue, property tax relief program withdrawal penalties	2	\$.31	\$300,000	\$0
Florida					
	Appropriations, bonds, local government contributions, ACEP-ALE, REPI	110	\$.78	\$16,445,915	\$8,297,684
Hawaii					
	Real estate transfer tax, ACEP-ALE	1	N/A	N/A	\$15,002,565
Kentucky					
	Appropriations, bonds, tobacco settlement funds, ACEP-ALE, REPI	3	\$0.00	\$0	\$7,451,666
Maine					
	Appropriations, bonds, credit card royalties, local government contributions, private contributions, ACEP-ALE	N/A	\$0.05	\$300,000	\$17,162,782
Maryland				\$81,833,169	\$215,730,507
	Appropriations, bonds, local government contributions, private contributions property tax relief program withdrawal penalties, real estate transfer tax, Ac	187	\$8.48	\$51,323,169	\$201,730,507
	Appropriations, bonds, local government contributions, private contributions, real estate transfer tax, ACEP-ALE	33	\$5.04	\$30,510,000	\$14,000,000
assachusetts	Ma				
	Appropriations, bonds, local government contributions, mitigation fees, private contributions, ACEP-ALE, federal transportation funding	34	\$.90	\$6,175,000	\$68,597,809
Michigan					
	Local government contributions, private contributions, property tax relief program withdrawal penalties, ACEP-ALE	N/A	\$0.00	\$0	\$8,671,445
Montana	Transportation of Martine and Association of Section 1997 and 1997				
8)	Appropriations, ACEP-ALE	0	\$0.00	\$0	\$1,420,710
w Hampshire				\$959,000	\$27,610,383
	Appropriations, local government contributions, ACEP-ALE	N/A	\$0.00	\$0	\$140,000
	Bonds	0	\$0.00	\$0	\$0
	Appropriations, recording fees, ACEP-ALE	19	\$.71	\$959,000	\$27,470,383
New Jersey					
ns, and	Appropriations, bonds, local government contributions, private contribution property tax revenue, sale of fee-simple purchased properties, state sales use tax, ACEP-ALE	205	\$11.71	\$105,468,865	\$617,454,937

iii. "Program Funds Available" includes money for other land conservation purposes.

iv. Program has terminated or is no longer acquiring agricultural conservation easements.

v. Figures are carried forward from previous PACE tables. Information current as of year indicated.

### **PURCHASE OF AGRICULTURAL CONSERVATION EASEMENT PROGRAMS**

	Year of Inception/ Year of First	Easements or Restrictions	Acres	Land in Farms	Program Funds Spent
State	Acquisition	Acquired	Protected	(acres)	to Date
New Mexico	2010/2010		5.000	42.204	
New Mexico Natural Heritage Conservation Program	2010/2010	3	5,930	43,201,023	\$850,000
New York  Agricultural and Farmland Protection Program i.	1996/1998	262	66,062	7,183,576	\$158,011,532
North Carolina					
Agricultural Development and Farmland Preservation Trust Fund <sup>1.</sup>	1986/1999	132	18,586	8,414,756	\$19,298,962
Ohio					
Local Agricultural Easement Purchase Program	1999/1999	418	69,534	13,960,604	\$50,102,653
Pennsylvania					
Pennsylvania Agricultural Conservation Easement Purchase Program <sup>I.</sup>	1988/1989	5,242	544,892	7,704,444	\$959,377,495
Rhode Island					
Farmland Preservation Program	1981/1985	110	7,519	69,589	\$34,481,574
South Carolina					
South Carolina Conservation Bank	2002/2004	65	22,224	4,971,244	\$20,299,854
Texas					
Texas Farm and Ranch Lands Conservation Program <sup>i.</sup>	2005/2005	5	6,681	130,153,438	\$1,324,014
Utah		76	76,147	10,974,396	\$11,867,174
Critical Agricultural Land Conservation Fund	1999/2001	33	21,474		\$456,000
LeRay McAllister Critical Lands Conservation Fund	1999/2000	43	54,673		\$11,411,174
Vermont					
Vermont Housing and Conservation Board, Farmland Preservation Program <sup>1.</sup>	1987/1987	705	164,840	1,251,713	\$77,420,000
Virginia		113	22,082	8,302,444	\$15,500,897
Department of Conservation and Recreation, Virginia Land Conservation Foundation <sup>1</sup>	2000/2001	21	9,141		\$4,337,094
Department of Agriculture and Consumer Services, Virginia Farmland Preservation Program <sup>i.</sup>	2001/2008	92	12,941		\$11,163,803
Washington					
Washington Wildlife and Recreation Program, Farmland Protection Category <sup>1.</sup>	2007/2008	62	11,031	14,748,107	\$16,654,963
West Virginia					
West Virginia Agricultural Land Protection Authority, Farmland Protection Program	2000/2009	26	6,436	3,606,674	\$3,818,383
Wisconsin	BEREIT A COST CHE				
Farmland Preservation Program <sup>i.</sup>	2009/2011	17	5,124	14,568,926	\$4,824,076
STATE TOTALS		16,065	2,943,019		\$4,245,393,339

Notes: For explanation of column headings, please see factsheet text.

### 4 FARMLAND INFORMATION CENTER

i. "Program Funds Spent to Date" includes incidental land acquisition costs and/or personnel costs.

ii. Program activity includes fee simple acquisitions of agricultural land. Great Outdoors Colorado grant recipients are required to resell land acquired in fee subject to a conservation easement.

### STATUS OF STATE PROGRAMS AS OF JANUARY 2018

State	Funding Sources Used to Date	Outstanding Applications	Program Funds Available Per Capita	Program Funds Available	Additional Funds Spent to Date
New Mexico					
	Appropriations, ACEP-ALE	N/A	N/A	N/A	\$1,200,000
New York				Participation of the state of t	
	Bonds, bottle bill revenue, license plate fees, local government contributions, real estate transfer tax, ACEP-ALE	0	\$1.90	\$37,800,000	N/A
North Carolina					
	Appropriations, local government contributions, private contributions, ACEP-ALE, REPI	29	\$.27	\$2,792,075	\$64,608,024
Ohio					
	Bonds, local government contributions, private contributions, Southern Ohio Tobacco Agricultural Easement Program, ACEP-ALE	149	\$.74	\$8,569,986	\$21,082,122
Pennsylvania					
	Appropriations, bonds, cigarette tax, interest on securities, local government contributions, municipal landfill fees, property tax revenue, unconventional gas well impact fees, use value assessment withdrawal penalties, ACEP-ALE	1,300	\$5.78	\$74,000,000	\$517,091,080
Rhode Island					
	Appropriations, bonds, local government contributions, private contributions, ACEP-ALE, federal transportation funding	30	\$2.55	\$2,700,000	\$58,428,110
South Carolina					
	Appropriations, real estate transfer tax, recording fees	0	\$1.62	\$8,146,284	\$0
Texas					
	Appropriations, private contributions, ACEP-ALE, Coastal Impact Assistance Program	5	\$.04	\$1,000,000	\$3,413,500
Utah				\$0	\$89,568,913
	Appropriations, local government contributions, private contributions, ACEP-ALE	0	\$.00	\$0	\$17,940,126
	Appropriations, local government contributions, private contributions, ACEP-ALE	0	\$.00	\$0	\$71,628,787
Vermont					
	Appropriations, bonds, Farms for the Future pilot program, local government contributions, mitigation fees, private contributions, real estate transfer tax, ACEP-ALE, federal transportation funding	60	\$4.33	\$2,700,000	\$103,530,000
Virginia				\$1,063,917	\$19,167,539
	Appropriations	N/A	N/A	N/A	\$0
	Appropriations	N/A	\$.13	\$1,063,917	\$19,167,539
Washington					
	Appropriations, bonds, development impact fees, local government contributions, private contributions, real estate transfer tax, ACEP-ALE	23	\$1.30	\$9,612,181	\$36,755,924
West Virginia					
	Appropriations, deed recording fees	121	\$1.72	\$3,128,922	\$55,506,901
Wisconsin		Markey and			
	Bonds, private contributions, ACEP-ALE	0	\$0.00	\$0	\$1,753,907
STATE TOTALS		2,778		\$429,198,633	\$2,638,073,817

iii. "Program Funds Available" includes money for other land conservation purposes.

iv. Program has terminated or is no longer acquiring agricultural conservation easements.

v. Figures are carried forward from previous PACE tables. Information current as of year indicated.

CONTINUED FROM PAGE 1

recording fees, or the administrative costs of running the program. These figures do not include additional funds, recording fees, or the administrative costs of running the program. These figures do not include additional funds contributed by federal programs, local governments (counties and municipalities), private land trusts, foundations, and/or individuals.

### **Additional Funds Spent to Date**

Funds contributed toward state program acquisitions by federal programs, local governments, private land trusts, foundations, and/or individuals (see "Funding Sources Used to Date").

### **Program Funds Available**

Program funds available for the current fiscal year to acquire easements on agricultural land.

### **Program Funds Available Per Capita**

Program funds available per capita are based on state population estimates for 2017 from the U.S. Census Bureau.

### **Outstanding Applications**

Backlog of applications reported by program administrators.

### **Funding Sources Used to Date**

Sources of funding for each program. "Federal transportation funding" refers to money disbursed by the U.S. Department of Transportation's Federal Highway Administration to support transportation alternatives and enhancements.

The Readiness and Environmental Protection Integration Program (REPI) provides funds to establish easementprotected buffer areas around military installations.

The federal Coastal Impact Assistance Program authorizes funds to be distributed to oil and gas producing states to mitigate the impacts of oil and gas extraction from the continental shelf.

The Agricultural Conservation Easement Program (ACEP) protects agricultural land and conserves wetlands. It consolidates the Farm and Ranch Lands Protection Program (FRPP), the Grassland Reserve Program (GRP), and the Wetlands Reserve Program (WRP). The Agricultural Land Easements (ALE) component of ACEP provides matching funds to eligible entities to buy conservation easments on farm and ranch land. In the table, ACEP-ALE includes FRPP.

In addition to these sources of funding, several programs reported contributions from private sources.

© 2018 American Farmland Trust

For more information on PACE, see the <u>Purchase of Agricultural Easements</u> fact sheet and <u>other PACE resources</u> on the Farmland Information Center (FIC) website. The FIC is a clearinghouse for information about farmland protection and stewardship. The FIC is a public/private partnership between the USDA Natural Resources Conservation Service and American Farmland Trust.







conducts fund raising, works with land trusts and promotes Land Conservation in the County.



### Funding

As part of the program a nonreverting fund has been established in which all funds that become available are deposited. This fund is separate from the County General fund to insure all deposits are used strictly for the land conservation program. Deposits into the fund may come

from any legitimate source including but not limited to Governmental agencies, donations by individuals, corporate sponsorships or grants.

# MORE INFORMATION

For further information, applications forms, a sample conservation easement, make a donation to the Conservation Fund, host a fund raising event for the program or schedule a presentation to a group please contact Eric Wise at 738-8927 or visit our website-



anison county constraint in the

www.harrisonfarmland.org



supporter

### Harrison County Land Conservation Program



Preserving our Rural Heritage

Harrison County Conservation Committee

### Purpose

It is the Purpose of the Harrison County Land Conservation Program to conserve agricultural land, forest land and open spaces in order to maintain a long-term business environment for agriculture and forestry in Harrison County, to protect the rural character of the County, and to maintain the quality of life of county residents.

### Programs

### Conservation Donation Program (CD)

The CD program is designed to make it possible for anyone willing to make a commitment to permanently preserve their land.

This voluntary program assists landowners interested in donating a conservation easement on their land find

interested land trusts and provides the funding for stewardship fees.
Property protected by a conservation easement remains in private ownership, can be kept in agricultural production or managed for timber, can be



sold to the highest bidder and continues to pay property taxes. Protected property however, can never be subdivided or developed for more than one home which insures the farm remains available for agriculture.

### Agricultural Conservation Easement Program (HCACEP)

The HCACEP is designed to conserve high quality farm land and improve the local economy by providing local and federal funds to purchase conservation easements from interested land owners.

Funding for this program is considered annually and participation requires working with a local land trust.

Additional details are available on our website.

## Administration

The County Land Conservation programs are administered by the Harrison County
Conservation Committee
(HCC) which is made up of
Harrison County residents
appointed by the Board of
County Commissioners.
This committee assists
landowners, reviews all land
conservation applications,

