The Benefits of Planning for the Future of Your Land

Protect your land for future generations, and take advantage of multiple tax incentives.

Congress recently renewed a 2006 incentive that enables family farmers, ranchers, and other moderate-income landowners to get a significant tax benefit for donating a conservation restriction (CR) on their land. Landowners who act quickly to conserve their land can enjoy these benefits now, but they’re currently set to expire December 31, 2013.

Generous landowners who donate voluntary conservation restrictions to the Kestrel Land Trust are inspired by many things: they love the Connecticut River Valley, they feel connected to their land, and they wish to leave a legacy for future generations. This inspiration is central to our work to permanently protect valuable natural resources. But for almost all of our donors, donating a conservation restriction is a major financial decision, and the federal income tax deduction that comes with a donation helps make CRs possible for landowners in our community.

The legislation allows conservation restriction donors to:

- Deduct up to 50% of their adjusted gross income in any year (up from 30%).
- Deduct up to 100% of their adjusted gross income if the majority of that income came from farming, ranching or forestry.
- Continue to take deductions for as long as 16 years (previously 6 years).

Kestrel’s Executive Director Kristin DeBoer said, “All of us at Kestrel are extremely pleased that nearly all of the members of the Massachusetts Congressional Delegation co-sponsored S. 339/H.R. 1964 in the last Congress. They know how important it is to conserve open space, productive agricultural lands, historic landscapes and buffers to our drinking water supplies. The enhanced tax incentive is an essential conservation tool at a time when land conservation needs all the resources it can muster. We look forward to working with the Land Trust Alliance to ensure the incentive becomes permanent.”

As an example, under the prior law, an agricultural landowner earning $50,000 a year who donated a conservation restriction worth $1 million could take a total of no more than $90,000 in tax deductions. Under the new law, that landowner can take as much as $800,000 in tax deductions—a significant increase in deductions that would reduce the landowner’s federal tax liability considerably.

Massachusetts Tax Credit for Conservation Donors

In addition to this federal conservation tax incentive, the Commonwealth of Massachusetts now offers a tax credit of up to $50,000 for landowners who donate land or conservation restrictions. This is a competitive, first come, first served program for eligible properties with state-wide significant natural resource attributes that protect wildlife habitat, prime agricultural soils, or drinking water supplies.

Land conservation relies on the generosity of individual landowners to come forward to consider their conservation options. The federal enhanced conservation tax incentive and Massachusetts’ Conservation Tax Credit offer landowners who wish to protect their land in perpetuity two more financial incentives to make this decision. Please feel free to call us to find out more about your options.

FREE LANDOWNER WORKSHOPS!

To learn more about estate planning and the tax benefits of conserving your land, come to a free workshop for landowners offered by Kestrel Land Trust in partnership with the Forever Farmland Initiative.

- March 7, Northfield Town Hall, 7 - 9 p.m.
- March 12, Hatfield American Legion, 7 - 9 p.m.

Please reserve your seat by emailing kari@kestreltrust.org or calling 413-549-1097.
Elusive Saw-Whet Owls Are Documented in Belchertown

Last fall, Christine Volonte, Kestrel's AmeriCorps MassLIFT Land Steward, spent many chilly evenings on a Kestrel Land Trust preserve in Belchertown hoping for an appearance by the diminutive and rarely seen saw-whet owl. The saw-whet is the smallest owl in eastern North America, and one of the smallest on the continent, being roughly the size of an American robin.

Chris is a certified bird-bander, who has studied the populations of these tiny owls in New Hampshire, and is now investigating their status here in the Pioneer Valley. She chose this forested conservation area as a promising site to net and release owls, and she wasn’t disappointed: 14 different individuals were recorded and tagged, contributing valuable data on this species to the archive managed by the USGS Bird Banding Laboratory. The first saw-whet owl ever documented on a Kestrel Land Trust preserve was a healthy yearling female netted on October 22, weighing a little more than 3 ounces.

Then, in January of this year, Chris got some exciting news: that same young female owl had been found in another bird-bander’s net—in Virginia! The tiny traveler landed in the Powhatan Wildlife Management Area approximately 30 miles west of Richmond, Virginia. In the 25 days since being tagged by Chris, this saw-whet owl had flown more than 500 miles, clocking an average speed of 20 miles per day.

The travels of the saw-whet give us one more important reason to protect the forests that provide critical wildlife habitat in the Valley and beyond.

The Valley Gives to Kestrel and More Than 250 Other Charities

On the auspicious date of 12.12.12, the Valley’s first online giving day, Valley Gives, proved to be an inspiring celebration of philanthropy. A total of $1,174,737 was raised for the 268 participating nonprofits through more than 10,000 online gifts contributed by 6,646 donors.

Among 139 non-profits with budgets of $500,000 or less, Kestrel ranked 6th in dollars raised ($21,366) and 9th in unique donors (150). Early in the day a surprise anonymous gift of $10,000 boosted Kestrel into the top ten; support from many loyal donors kept us there throughout the afternoon and evening until Valley Gives ended at midnight.

Organized by the Community Foundation of Western Massachusetts with several philanthropic partners, the goal of the first Valley Gives was to expand the capacity of nonprofits to utilize social media to raise funds, as well as to increase public awareness of the many organizations that work to make our Valley a special place to live. Having raised more than a million dollars in 24 hours, you can be sure that Valley Gives is here to stay! For detailed results, visit valleygives.razoo.com. Stay tuned for information about how to support Kestrel through Valley Gives 2013.

There Was Much to Celebrate in 2012

Late last year, Kestrel Land Trust was pleased to celebrate the completion of projects in the hills and the meadows. We joined with the Northampton community and its mayor to recognize the addition of 121 acres to the Mineral Hills Conservation Area. The gathering included a wine-tasting at the Mineral Hills Winery, with a view of the conserved forestlands.

In 2012, Kestrel also saved 32 acres of grassland bird habitat on Moody Bridge Road in Hadley and transferred it to the Fort River Division of the Conte Refuge, in partnership with the US Fish and Wildlife Service and the Trust for Public Land. Kestrel took the opportunity to celebrate this project while also honoring Congressman John Olver for two decades of service to the Connecticut River Valley and for his steadfast support of the Silvio O. Conte National Wildlife Refuge.

Finally, we wrapped up a busy October with our 4th Annual 5K for Farmland & Farmer’s Market Festival. More than 500 participants enjoyed the iconic farmland, Celtic tunes of
Grants Boost New Conservation Areas

As we reported in our last newsletter, Kestrel is finishing up collaborations with three municipalities to create new conservation areas. Thanks to an award of state LAND grants for each project in December, the public will soon be able to enjoy these special places.

The town of Amherst received $353,500 to protect 20 acres near Baby Carriage Brook—one of the largest remaining unprotected parcels along the Mount Holyoke Range. Belchertown received $340,000 to acquire an 88-acre property known as Meads Corner, adjacent to the Cadwell Memorial Forest and Knights Pond, with accessibility from the New England National Scenic Trail. And, the city of Northampton received $326,400 to protect 80 acres, as part of the 900+ acre Broad Brook/Fitzgerald Lake Greenway. These state grants add to town CPA funds and private donations to complete the fundraising phase of each project.

Kestrel is now working with the towns to draft the CRs, which the Trust will hold to ensure that these conservation areas are protected in perpetuity. Thank you to everyone who contributed to make these three projects possible.

Welcome Monica Green, Kestrel’s New Development Director

Monica Green joined the staff on October 1, 2012 in the new half-time position of Development Director, to expand and build community support for Kestrel’s work throughout the 19 municipalities we serve in the Valley.

Since moving to western Massachusetts from Washington DC in 1995, Monica has raised funds for many community causes including fair housing, public schools, and local agriculture. A resident of Northampton, Monica served as development coordinator for the Sojourner Truth Memorial Statue in Florence from 1998 through 2003, and subsequently helped establish the Northampton Education Foundation’s Endowment Fund. Most recently, she has worked as a fundraising consultant and freelance writer/editor for organizations such as Community Involved in Sustaining Agriculture (CISA).

Monica jumped on board at a busy time of year, coordinating the annual fall appeal as well as Kestrel’s participation in Valley Gives.

“As someone who chose this region for its beauty and who daily appreciates that so much of this landscape has been protected, I’m thrilled to have the opportunity to help Kestrel increase its capacity to conserve more farmland, woodlands, and the many special places that we all love in the Valley,” she said.

Kestrel is grateful to the Living Springs Foundation, whose generous support made possible the creation of the new Development Director position.
If you missed Valley Gives but would like to support Kestrel Land Trust, please mail your check with this form or donate online at kestreltrust.org.

Yes! I want to help protect meadows, marshes, and mountains in the Valley I love. Here is my gift of:  $50  $100  $250  other: $___

Name __________________________________________________________

Address _______________________________________________________

Phone _________________________ email _________________________

Thank you for supporting land conservation in the Valley!