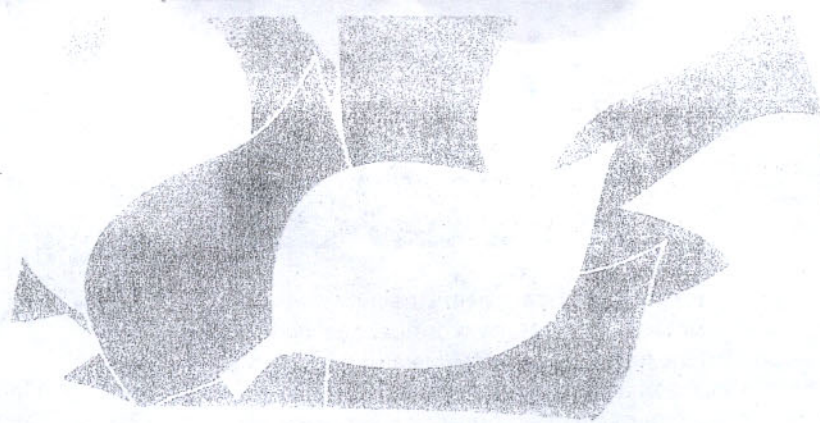


# Growing a Greenspace Vision



For Greater Atlanta



## THE GREENSPACE CHALLENGE

**Metro Atlanta loses 54 acres of trees every day**, more than 350,000 acres of urbanized land since 1973. At the same time, the region continues to explode in population and is expected to reach nearly seven million people by 2030.

To protect the environmental, health, fiscal, infrastructure and community benefits of greenspace, the Atlanta Regional Commission, Georgia Conservancy and The Trust for Public Land joined together in 2004 to establish strategies and basic support structures to provide assistance to those working on greenspace in the 20-county Atlanta area.

The project – “Growing a Greenspace Vision for Greater Atlanta” – resulted in a regional greenspace map and inventory, a priorities map, a toolkit and an ongoing outreach effort with local planning partners, citizen groups and greenspace advocates. The interactive feature of the project includes a greenspace mapping Web site that allows users to search for parks, greenspace and publicly accessible properties in any part of the 20-county area through aerial photography. The interactive tool also allows partner agencies throughout the region to update the greenspace map.



## WHAT IS GREEN INFRASTRUCTURE?

**When most local governments consider infrastructure**, they plan for roads, schools, sewer and water systems. It's just as essential for our communities to plan for green infrastructure. Green infrastructure is strategically planned and locally managed networks of protected green space with multiple purposes. Its components include natural areas, open spaces and greenways. Green infrastructure provides economic, environmental and health-related benefits.



[www.atlantaregional.com/greenspace](http://www.atlantaregional.com/greenspace)



## GREEN INFRASTRUCTURE BENEFITS

- FISCAL** Open space and greenspace help attract new industries and talented workers as they consider quality of life. Ecotourism is the fastest growing segment of the tourism industry, meaning greenways, parks and historic sites generate economic activity as tourist destinations. Homes near parks and open space often sell for more than similar homes in other areas.
- COMMUNITY** Preserving and enhancing historic sites, scenic areas and greenways enhances the aesthetics of communities. Parks and greenways can also provide connections to, and within, communities and are viewed as assets and recreational amenities. Trails, bicycle paths and walkways add to a community's transportation network.
- HEALTH** Parks, trails and greenways provide opportunities for physical activity that lowers the risk of many diseases. Trees and greenspace also help clean the air, which helps reduce respiratory ailments.
- ENVIRONMENT** Green infrastructure and the preservation of greenspace protect the trees that clean the air we breathe and the water we drink. Trees also help prevent soil erosion and flooding. Preserving greenspace and building an efficient greenspace infrastructure system can reduce the risks of natural disasters.

## STEPS TO GREEN INFRASTRUCTURE

Local governments can begin to plan for green infrastructure by gathering information; engaging the public, stakeholders and decision-makers to create a vision; developing an implementation plan; and making decisions about management and stewardship. A successful green infrastructure plan is one that is not only implemented into the comprehensive plan, but also local government operations.

## GREEN INFRASTRUCTURE TOOLKIT

The **Green Infrastructure Toolkit** describes the importance of working regionally to encourage successful, long-term protection of metro Atlanta's remaining natural systems. The toolkit:

- Provides a better understanding of the benefits of greenspace;
- Outlines a common language to discuss preservation and acquisition;
- Suggests steps to integrate green infrastructure into a comprehensive plan;
- Presents tools available to acquire and preserve greenspace; and
- Offers references and resources.

The full toolkit is available at  
[www.atlantaregional.com/greenspace](http://www.atlantaregional.com/greenspace).

## PROTECTED LANDS INVENTORY

The **Protected Lands Inventory and Database** catalogues existing parks and greenspace in the 20-county Atlanta area through the coordination with local governments and other entities that own or manage greenspace in the region.

## GREEN PRIORITIES MAP

The **Green Infrastructure Priorities Map** identifies areas in the region that could have conservation value with a regional network of protected greenspace. The map is a graphic illustration of potential priority areas that will be refined through ongoing outreach to stakeholders in the region.



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## **Federal Conservation Tax Incentive Fact Sheet**

### **Adjusted Deduction for Conservation Easement Donations Will Help Farmers and Ranchers**

Section 1206 of the pensions bill (HR 4) recently passed by Congress will help family farmers, ranchers, and other moderate-income landowners get a significant tax benefit for making the extraordinarily valuable donation of a conservation easement, restricting future development of their land to protect a resource important to the public. Most such donations are made to local, community-based charities dedicated to keeping land in agriculture, conserving important wildlife habitats, and protecting important open space and historic resources. This proposal will:

- Raise the maximum deduction a donor can take for donating a conservation easement from 30% of their adjusted gross income (AGI) in any year to 50%;
- Allow qualifying farmers and ranchers to deduct up to 100% of their AGI; and
- Extends the carry-forward period for a donor to take tax deductions for a voluntary conservation agreement from 5 to 15 years.

**This provision would be effective for donations made from January 1, 2006 through December 31, 2007.** After that, the law would revert back to previous provisions, unless Congress extends the provision prior to the deadline.

#### **Who qualifies as a farmer or rancher?**

The new law defines a farmer or rancher as someone who receives more than 50% of their income from "the trade or business of farming". The law references an estate tax provision (Internal Revenue Code (IRC) 2032A(e)(5)) to define activities that count as farming. Specifically, those activities include:

- cultivating the soil or raising or harvesting any agricultural or horticultural commodity (including the raising, shearing, feeding, caring for, training, and management of animals) on a farm;
- handling, drying, packing, grading, or storing on a farm any agricultural or horticultural commodity in its unmanufactured state, but only if the owner, tenant, or operator of the farm regularly produces more than one-half of the commodity so treated; and
- the planting, cultivating, caring for, or cutting of trees, or the preparation (other than milling) of trees for market.

The qualified farmer or rancher provision also applies to farmers who are organized as C corporations. For an easement to qualify for the special treatment, it must contain a restriction requiring that the land remain "available for agriculture".

Text taken from [www.ita.org](http://www.ita.org).

**For more information, please see [www.ita.org](http://www.ita.org), or call the Madison-Morgan Conservancy/Chris McCauley, 706-342-9252.**



## Georgia State Income Tax Rules

In 2006 the Georgia legislature passed House Bill 1107, which amended existing Georgia laws relating to the imposition, rate, and computation of state income tax. The stated purpose of the Act was to "provide for income tax credits with respect to qualified donations of real property for conservation purposes." Qualified donations include fee simple donations or conservation easements of property to a Qualified Organization.

Conservation purposes were defined by the Act to include those types of conservation lands identified in Chapter 22 of Title 36 of the Georgia Code, as follows:

"Conservation Land" means permanently protected land and water, or interests therein, that is in its undeveloped, natural state or that has been developed only to the extent consistent with, or is restored to be consistent with, one or more of the following goals:

- Water quality protection for rivers, streams, and lakes;
- Flood protection;
- Wetlands protection;
- Reduction of erosion through protection of steep slopes, areas with erodible soils, and stream banks;
- Protection of riparian buffers and other areas that serve as natural habitat and corridors for native plant and animal species;
- Protection of prime agricultural and forestry lands;
- Protection of cultural sites, heritage corridors, and archaeological and historic resources;
- Scenic protection;
- Provision of recreation in the form of boating, hiking, camping, fishing, hunting, running, jogging, biking, walking, and similar outdoor activities; and
- Connection of existing or planned areas contributing to the goals set out in this paragraph

In general terms, the purpose of the Georgia Conservation Tax Credit Program is to provide a financial incentive to landowners to encourage dedication of their property for conservation uses. The incentive is provided in the form of a state income tax credit that can be applied in the tax year of the donation; any unused tax credit can then be carried forward and applied to the landowner's tax liability for up to five additional years.

The total income tax credit provided under this Act cannot exceed the lesser of \$500,000 or 25 percent of the fair market value of the donated property in the year in which it was donated. For individual landowners, the total amount of the tax credit cannot exceed \$250,000. For corporate landowners, the total tax credit cannot exceed \$500,000.

The overall goal is to provide permanent protection for a variety of important conservation areas throughout Georgia through voluntary donations of property.

For more information, please visit [http://www.gadnr.org/documents/conservation\\_tax\\_credit.html](http://www.gadnr.org/documents/conservation_tax_credit.html)