

Upstate Forever

Who We Are and What We Do

Upstate Forever promotes sensible growth and the protection of special places in the Upstate region of South Carolina. We are a membership-based, nonprofit organization serving ten counties (Abbeville, Anderson, Cherokee, Greenville, Greenwood, Laurens, Oconee, Pickens, Spartanburg, and Union), and we have three main programs: Land Trust, Sustainable Communities, and Clean Air and Water. Learn more at www.upstateforever.org.

The Land Trust program works with landowners to ensure the voluntary, permanent protection of special places in the Upstate.

Join us! We rely on the support of our community to accomplish our work. All donations are tax-deductible!

*"What I stand for
is what I stand on."*

-Wendell Berry



Upstate Forever is Land Trust Accreditation Commission Accredited.

The accreditation seal recognizes land conservation organizations that meet national standards for excellence, uphold the public trust and ensure that conservation efforts are permanent.

2009 Conservation Tax Incentives

If you own **land** with important natural or historic resources, a **voluntary** conservation agreement can **protect** the land you love while you continue to own and manage it for traditional uses like farming or a family residence. You may also realize significant **tax benefits**, especially **this year!**

Congress extended, through 2009, a Federal tax incentive for conservation agreements that dramatically increases the financial benefits many landowners may receive for protecting their property. Among other benefits, these increases allow modest-income donors and farmers to more fully enjoy the deduction they've earned. However, they expire at the end of this year.

We encourage you to learn more so that you may determine whether a conservation agreement is right for you, your family, and your land.

"I always knew that I was going to protect this wonderful place, but I have to say that the new tax incentives were the main reason I decided to go ahead and get it done last year (2006)."

Dianne Culbertson
Owner of Timber Creek Farm
in Laurens County



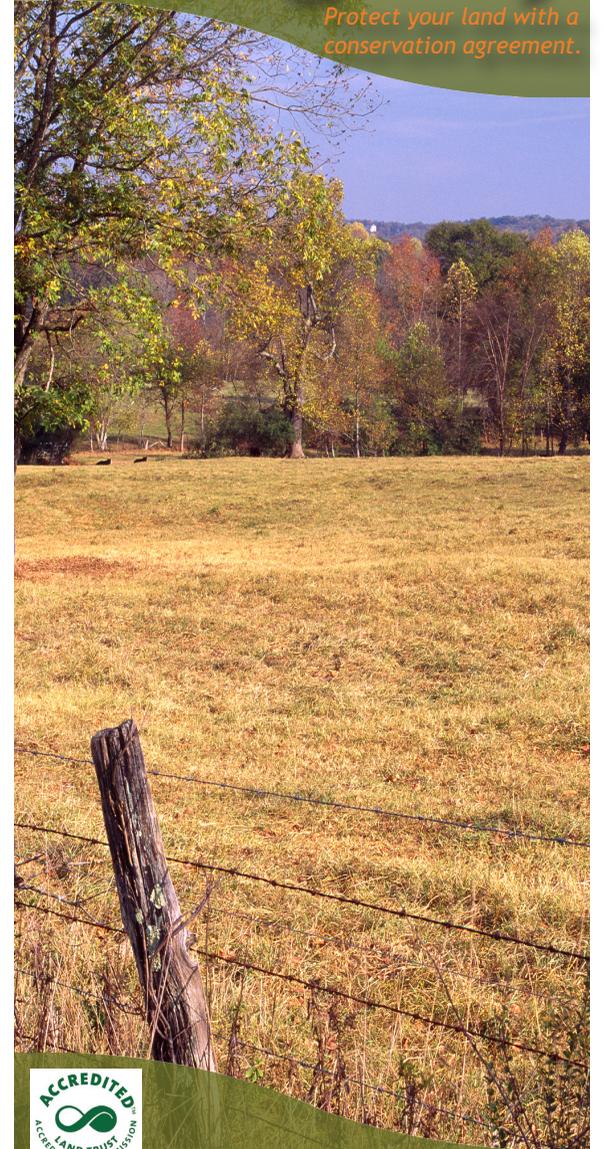
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Create a Land

Legacy

Protect your land with a conservation agreement.



Upstate Forever

Act now! Increased federal tax incentives for conservation expire at the end of 2009!



Voluntary Protection of Privately Owned Land

A conservation agreement is a *voluntary* agreement between a landowner or partnership and a qualified land trust, which allows the landowner to legally restrict certain undesirable land uses from occurring on their property.

This agreement is permanent and remains with the land even after it has been sold or willed to heirs. Conservation agreements typically prevent land uses such as residential subdivisions, commercial or industrial operations, and mining, while allowing traditional rural land uses, such as farming, grazing, hunting, and timbering to continue. The terms of a conservation agreement are negotiated around the kitchen table, and vary greatly depending on the landowner's plans for their property. A conservation agreement never allows public access, unless it is the express desire of the landowner for it to do so.

Tax Incentives for Land Protection

Both our federal and state governments have recognized that protecting privately-owned land with conservation agreements provides an important public benefit in the form of better water quality, scenic views from highways, and fresh local food, so that many landowners qualify for a federal income tax deduction and a state tax credit per acre protected. This year, Congress has increased this tax incentive by offering landowners a deduction to be applied to up to 50% of their adjusted gross income (carried forward up to 15 years), and agricultural/timber landowners up to 100% (over the same

time span). *These tax incentives are currently set to expire on December 31, 2009*, so if you think a conservation agreement is compatible with your long term plans for your land, do not delay in seeking more information from us and your financial and legal advisors.

In addition, a conservation agreement can help a family hold on to a property after the death of the current owner by significantly reducing burdensome estate taxes. Along the same lines, it can be a useful tool in planning for the future use of a tract owned by multiple family members or partners.

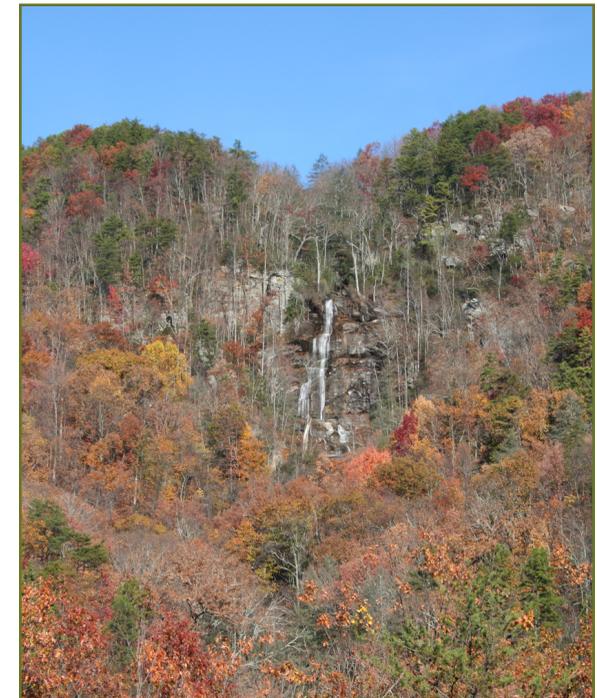


You Can Determine Your Property's Future

The look and feel of the rural Upstate is changing, but it doesn't have to on your land - now or ever.

"We did it because we wanted this farm we put so much into to always be a farm. There's a peace in knowing that when we're gone, this farm will always remain."

John and Joyce Palmer
Owners of Greenbrier Farms, Pickens County



Ensure that the property you love will be protected forever. Contact Upstate Forever to discuss how a conservation agreement can benefit you and your land.

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