Breeze Family Farm
Orange County, NC

Burke Outdoor Learning Center at Bellevue

Southeastern Regional Environmental Education Consortium

Davis Research Farm Wilkes County, NC

Agriculture & Life Sciences

GIFTS of LAND

The W. C. Breeze Family Farm Agricultural Extension and Research Facility
Honored by Col. William H. and Elizabeth M. Breeze
North Carolina Agricultural Research Service
College of Agriculture and Life Sciences
North Carolina State University

Breeze Family Farm
Orange County, NC
What is Landscapes of Opportunity?

*Landscapes of Opportunity* is a program established by the North Carolina Agricultural Foundation, Inc., to provide landowners a vehicle to protect and conserve natural resources in North Carolina. Gifts of land sustain our fields in agricultural production and natural forests for future generations. Land gifted to the *Landscapes of Opportunity* program is placed with the North Carolina Agricultural Foundation, Inc., to meet one of the following objectives:

- Farmland may be preserved and utilized to produce crops, graze livestock, etc.
- Land becomes an outdoor classroom for NC Cooperative Extension Service (NCCES) programs and as a living laboratory for NC State and Agricultural Education students.
- Land may be utilized to conduct research through the NC Agricultural Research Service (NCARS).
- Land may be gifted to the College of Agriculture and Life Sciences (CALS) and sold by the NC Agricultural Foundation to fund an endowment, other types of gifts, or trust to benefit Academic, Research or Extension Programs.
- Land central to North Carolina’s ecological well-being may be held in perpetuity.

Through *Landscapes*, the College will work closely with potential donors to match their business, conservation, educational and philanthropic goals with innovative land-grant programs.

How has CALS utilized gifts of land?

Donors who have given land to the NC Agricultural Foundation, in partnership with the NCCES Foundation, NCARS Foundation, NC 4-H Development Fund, NC Dairy Foundation, NC FFA Foundation and NC FCS Foundation have enabled the development of many innovative programs in our College, including the following:

The Southeastern Regional Environmental Education Consortium has been formed to link educational opportunities among properties held in Brunswick, New Hanover and Pender Counties. The initial plan provides funding through the creation of an endowment to support Coastal Ecology Extension Agents who will link existing properties and find niche research and extension areas as new properties are identified. These individuals will be charged with planning, designing, implementing and evaluating on-going research-based educational programming in a contemporary coastal community. As educational programs become available, additional funds may be required to support quality delivery.

These demonstration properties currently include:

- Holden Beach Environmental Education Center
- Exum Family Nature Trails at Waterford and Palmetto Creek of the Carolinas
- Mayfaire Environmental Education Center
- Sea Oats Research Center
- Jones County Riparian Buffer Project
- Alma Robinson Roberts Environmental Research Facility

In 2004, Ed and Dinah Gore gave two lots on Sunset Beach, NC, to the NC Agricultural Foundation. These lots were sold and the proceeds were utilized to establish funds and endowments provide support for the Agricultural, Cooperative Extension Service and Landscapes of Opportunity Foundations, scholarships for Brunswick County 4-H and ROTC students, environmental education programs for Brunswick County, nutrition, diet and fitness programs for adults and 4-H youth, and programmatic support for the General Henry H. Shelton Leadership Initiative.

Airlie, Inc., gifted 60.5-acres, which are being utilized to create The Burke Extension Outdoor Learning Center at Bellevue. This gift from landowners Le and Clark Erwin is providing the Burke County Cooperative Extension Advisory Board with an opportunity to develop outdoor programs for 4-H youth, environmental workshops and seminars for adults. Because the property is bordered by a river, it also provides a venue for water quality experiences and for recreational access. In addition, Burke County Extension Director Spring Williams has worked with the city of Morganton to extend a greenway through the site with such amenities as a walking trail, information kiosk, and benches. Says Williams, “This gift creates a win-win situation all the way around, but most importantly, it benefits the citizens in Burke County.”
Who executes programming on each site?

The North Carolina Agricultural Foundation, Inc., is the 501(c)3 nonprofit organization that manages the Landscapes of Opportunity program. The North Carolina Cooperative Extension Service (NCCES) and the North Carolina Agricultural Research Service (NCARS) are charged with developing programmatic uses for gifts of land through one of the local extension centers in all 100 counties of NC and on the Qualla Boundary of the Cherokee Nation or with an agricultural research station. Agents in each extension center educate the public through programs, workshops, field days, publications and events.

What steps are involved in gifting land to CALS?

- An individual wishing to inquire about the benefits of Landscapes should contact the CALS Advancement Office at NC State or their local county extension office.

- If the potential gift of land matches an educational or research goal of CALS or the NC Agricultural Foundation, the property will be evaluated at no cost or obligation by a team of professionals.

- A site visit and meeting with the landowner will be scheduled to evaluate the goals of the landowner in relation to the College’s Research and Extension objectives.

- To assist the landowner, a checklist has been prepared that outlines the steps that CALS takes to accept gifts of land. This checklist includes: a Phase I Environmental Audit in most cases; a recent survey; a certified appraisal and other due diligence items.

- If the property’s resources and material value are consistent with that of the College’s goals and needs, we will work together to move the gift forward.

- The CALS Advancement team will be available to the landowner to help determine any financial/tax benefits they may be eligible to receive.

What benefits are available to landowners?

You may accomplish the following goals:
- Permanently protect your land/farm.
- Generate income for your retirement.
- Support conservation related issues.
- Establish family/corporate legacy.
- Avoid capital gains taxes.
- Reduce income taxes.
- Lower tax appraisals.
- Qualify for the NC Conservation Tax Credit Program.
- Benefit from an estate tax charitable deduction.
- Utilize the gift of land as a way to fund a charitable trust or to establish an endowment.
- Qualify for the new federal land gift deductions.
How does the NEW land conservation legislation affect land gifts?

On August 17, 2006, President Bush signed into law significant new tax incentives for land conservation. The changes apply to all qualified conservation contributions under section 170(h) of the tax code which includes gifts of land through fee simple title transfers and conservation easements. The NC Agricultural Foundation is qualified to accept these types of land gifts.

What types of land gifts qualify?
1) Fee Simple Title Transfers
   A fee simple title transfer provides private ownership of real estate in which the owner has the right to control, use, and transfer the property at will. Transfer of the property to the NC Agricultural Foundation would be made by a fee simple gift of deed.
2) Conservation Easements
   A conservation easement is a restriction placed on property to protect its associated resources. The easement is a binding agreement that limits certain types of land uses in perpetuity. It must meet the requirements of Section 170(h) of the tax code in order to be considered a qualified conservation contribution.

What is the new law?
- Any landowner, either an individual or corporation, who donates a fee simple gift of deed or conservation easement can take an income tax deduction for the gift of up to 50% of the landowner’s AGI (Adjusted Gross Income) for the year. Any unused deduction can carry forward for 15 years.
- A landowner who meets the “qualified farmer or rancher” qualifier may take the deduction up to 100% of AGI, for individuals, or up to 100% of taxable income, for corporations, also with a 15-year carry forward.
   To qualify, the individual or corporation must meet two requirements:
   1) Income from farming must be greater than 50% of their total AGI for the taxable year in which the gift is made.
   2) The fee simple transfer or conservation easement must include a restriction that the property remain available for agricultural purposes.

For many landowners, the new law enhances the tax benefits of protecting private land. The legislation improves the tax incentive for donating fee simple gifts of deed or conservation easements. These new incentives apply to fee simple title transfers or conservation easements donated in 2006 and 2007. Unless these new incentives are extended, they will apply to gifts made in 2006 and 2007 only. The new incentives expire at the end of next year! If you have a land gift in mind and these new incentives are important to you, it is not too early to contact our office.

How can I learn more about the Landscapes program?

To find out more about the Landscapes program, or to discuss your gift to the College of Agriculture and Life Sciences, please contact:

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