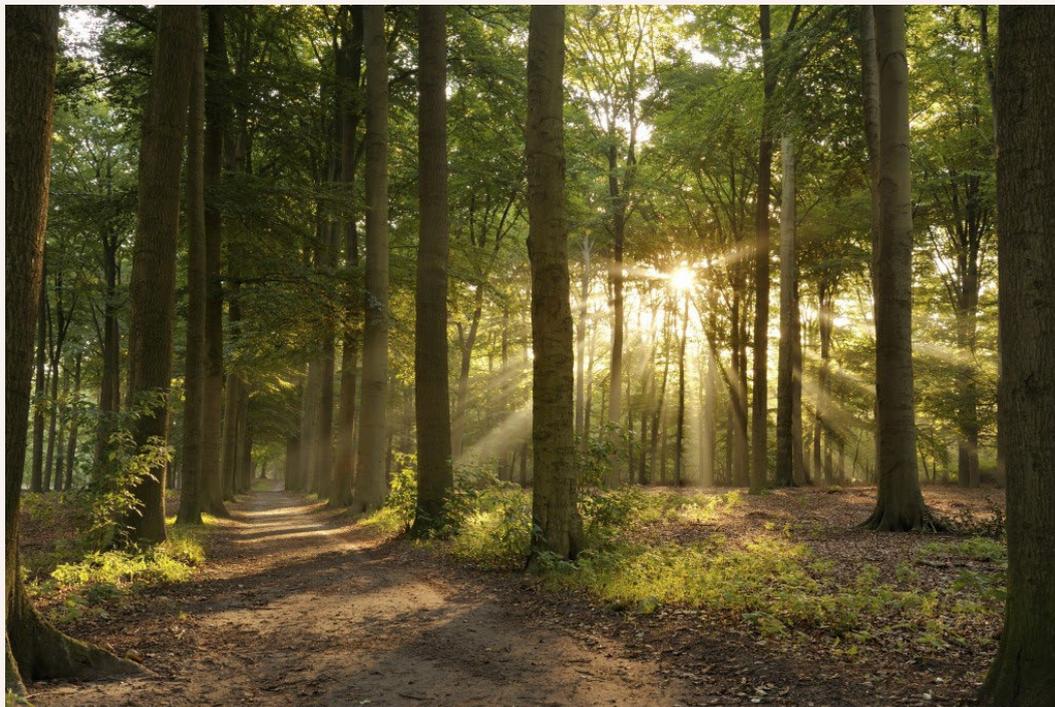


ConservationChronicle

Aiken Land Conservancy Newsletter 2021 Vol. 1



Hitchcock Gateway Project Has Great Potential for the Community



The city of Aiken and the Hitchcock Woods Foundation, which is tasked with the preservation and management of the 2,100 acres encompassing Hitchcock Woods, are working together to address the impact of storm water runoff from town on the Woods. The most notable effect is that over time, erosion has created a deep canyon at the source of the Sand River making that area unsafe for visitors due to unstable ground.

The city and the Woods Foundation have agreed on

an effective solution to this problem. A series of underground retention vaults that will hold storm water runoff would be constructed on properties at the entrance to the Woods, which will allow water to naturally filter into the ground below and use smart valves to allow for the controlled release of water during prior to large storm events.

The implementation of this storm water management system will require clearing the two sites. A working committee has been created to develop a landscaping plan for these sites after construction is complete. Members include Steve Silver and Joanna Dunn Samson, representing Aiken Land Conservancy; Bennett Tucker, Mary Katherine Philipp and Pat Corey, representing the Woods Foundation; Dacre Stoker from Streetscapes, and representatives from the city as well as the engineering firm overseeing the work. This group also reached out to share plans and gain support from the neighbors directly affected by this project.

The proposal that emerged, known as the Hitchcock Woods Gateway Concept, capitalizes on this storm water solution to create a new community asset that will encourage more visitors and residents to experience and utilize one of Aiken's treasures, Hitchcock Woods. This proposal was shaped by the following guidelines:

See "Hitchcock Gateway" on page 7

NOT OUR FIRST RODEO.



BRIDLE CREEK

EQUESTRIAN COMMUNITY

From the developer of Three Runs Plantation comes another wonderful equestrian neighborhood in Aiken, South Carolina. Bridle Creek meanders across 600 wooded acres, featuring five-acre lots and larger. Amenities include a dressage arena, jump arena, X-Country Schooling area and an activity center with meeting, social and fitness space. All this plus miles of scenic trails. Phase One is already sold out, with more to come. Inquire today by calling 1-888-297-8881 or email info@bridlecreekkaiken.com

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Activity/Fitness Center • Homesites from 5+ acres • From the developer of Three Runs Plantation

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Marketed by The Carolina Real Estate Company, Aiken, SC. Plans and prices subject to change without notice. This does not constitute an offer in any state where prohibited by law. No time requirement to begin construction.



President's Report

Hello Everyone! Aiken Land Conservancy helps to preserve the qualities found in our community that keep people here and draw in newcomers by protecting and conserving the natural and historic resources of Aiken County and beyond. In operation for over thirty years now, we will continue to grow and expand our operations in 2021, and are excited about the future of our community.

This past year has been, to say the least, challenging. Because of our collective need to remain spatially distant, providing public access to open spaces has been even more important to our mission than in a typical year. There are two publicly accessible conserved properties within the Aiken city limits as well as two without. The Carolina Bay property near Odell Weeks and the Winthrop Polo field in the historic district are both wonderful opportunities to get outside and appreciate what nature has to offer. Boyd Pond Park and Langley Pond Park are Aiken County Parks that provide a wide variety of recreational activities, such as hiking, rowing, disc golf, horse trails, bike trails, and more. The Conservancy leases both these parcels to the County for use as public parks.

Also in 2020, thanks to the long-term vision of Dr. Harry Shealy, and an ongoing effort by the ALC, we have had a major success by working in partnership with the City of Aiken and others on the purchase of the "Brunswick Tract," an approximate 2500-acre parcel to the north of the city. The acquisition of this parcel is key to protecting and preserving portions of the Shaw's Creek watershed, which provides drinking water used by our municipality.

Our mission to provide protection for the resources of our area is dependent on the community; we need your support. Support can take many forms: volunteering, promoting, fundraising, donating land, contributing financially- we can and will take your help in whatever form you want to give it!

Please help us continue our mission to conserve open spaces, historic buildings, and precious natural resources. We can all make small changes that add up to large aggregate impact. Consider walking more often, or riding your bike to work once or twice a week. Put up a birdhouse, discuss with your neighbor about the importance of clean water. Take an afternoon to visit one of our conserved properties and see what there is to discover there. I can't wait to see you on the trail!

Jim Cunningham, President
Board of Trustees

The mission of the Aiken Land Conservancy is to protect natural and historic resources.

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ALC Adds Two Equestrian Corridor Properties to Conservation Easement Holdings

Aiken Land Conservancy is proud to announce the addition of two superb properties to its growing list of conservation easement holdings. True Bleu Farm, consisting of 101.32 acres, is located on Stiefel Road. The second property, on Shaws Fork Road, is 86.6 acres. Both properties are owned by ALC Board member Lisa Darden.

Lisa says that while at first the process of putting one's land in a conservation easement seemed daunting, "it was surprisingly easy as ALC understands the process and was able to walk me through it."

The properties, which are along the "equestrian corridor" of Route 302, are prime as conservation properties as they are within the Shaws Fork watershed, a tributary of the Edisto River. The infiltration capacity of the undeveloped land on



the properties plays an important role in protecting the Shaws Creek and Edisto River watersheds. Wildlife typical of the Sandhills of South Carolina are plentiful on both properties. Some examples are coyote, fox, white tail deer, fox squirrels, wild turkey, bobwhite quail, and mourning doves.

Lisa maintains a residence on True

Bleu Farm and uses a portion of the land for her equestrian farm. In addition to a barn, there is a covered arena along with paddocks and hayfields. The remaining land is forested with 15 to 20-year-old upland mixed pines and hardwoods including longleaf and loblolly pines, high-quality oaks, hickories, and dogwoods. Riding trails run along the outer perimeter of the property and within the wooded interior.

The second property, known as Shaws Fork Preserve, is undeveloped and was once part of the Ashton Head Farm. It consists of rolling uplands, forests and open space, making it an ideal site for a future equestrian farm and residence. "A lot of people seem to have the misconception that when you put a conservation easement on a property you have to conserve it as it is," Lisa says. She explains that the easement on the Preserve property allows for specific development on the property in the future. It may be subdivided into two parcels, each of which may contain a house, barn, paddocks, pool, and guesthouse.

Lisa has owned True Bleu Farm for about 16 years and the Shaws Fork property for 15 years. She says, surprisingly, the impetus to preserve the properties, in part, went back to a farm she had previously owned in Vermont. "I had sold my farm in Vermont some years ago and recently learned that the new owner had subdivided it into numerous parcels. I was shocked as I just never considered that happening. I do understand it, but it made me wish I had put a conservation easement on it," she notes. A lifelong equestrienne, Lisa has been involved in various disciplines including hunters,

show jumping, eventing, and currently focuses on dressage. “All my neighbors ride and walk on my land,” she says, adding, “I love seeing people enjoy it.”

“If you love your land and want your vision to last into perpetuity, you should put an easement on it,” Lisa encourages. She adds that it is also important to talk with your accountant as to tax benefits.



ALC Names Harry and Margaret Shealy as Honorary Trustees

Aiken Land Conservancy has many longtime, loyal supporters. But few can say they supported the conservancy before it existed!

Harry Shealy relays the story of how he and Iris Freeman founded Aiken Land Conservancy in 1991. Concerned about a local building boom, the two friends founded Aiken County Open Land Trust (later renamed Aiken Land Conservancy). “We were only the seventh land trust in SC, so our first job was to inform landowners about the ecological and tax advantages of conservation easements,” explained the retired botany professor. “People often think you must have land that is ecologically or biologically significant, but that’s not true. Keeping land from becoming hardscaped is always good for our water supply.”

Many of their early meetings were at the home he shares with his wife Margaret. As an English teacher, she was a willing and obvious choice for Secretary – and served in that capacity for 25 years! Margaret describes that a side benefit of her note-taking was that she, too, developed a strong interest in land conservation and in the nascent land trust.

Margaret was instrumental in efforts to save the 300-year-old white oak known as Maid Marion. “I am most proud of having raised a consciousness of these fabulous urban forest trees through the Land Conservancy. This led to protecting trees on Winthrop Field and then South Boundary’s Live Oaks,” Margaret says with a smile. She continues to work for the cause as the Conservation Chairman for Aiken chapter of Garden Club of America and Daughters of American Revolution.

Harry emphasizes, “I’m immensely proud of the organization that Iris and I began. We’ve made great strides in land protection; we just need to keep our name out there in the forefront.”

“We’ve been involved in this for a long time,” Margaret says. “I am astonished at where the Land Conservancy is now. It’s very well-funded and nationally accredited – it’s a big deal and we’re thrilled about it.”

ALC is exceedingly fortunate to have Harry and Margaret on our team, and we are pleased to announce their designation as Honorary Trustees. Please join us in congratulating them!

City of Aiken Acquires Critical Parcel in Shaws Creek Watershed



▲ *Satellite photo (from Aiken County Government website) showing Mason Branch Reservoir and surrounding forested land conserved by City of Aiken.*

As 2020 drew to a close, the City of Aiken realized a years-long goal and acquired the ~2,500-acre parcel that surrounds the Mason Branch Reservoir. The dream of conserving this land (formerly known as the Brunswick Tract) is deeply rooted in the Aiken Land Conservancy. Dr. Harry Shealy, one of our founders, first encouraged the City to act nearly 20 years ago. Now, thanks to the vision and leadership of Aiken’s decision-makers, this critical parcel – the largest single tract of land in the Shaws Creek watershed – is protected from development.

What makes this property special, and why is it important to the City of Aiken? It would be hard to overstate the significance of this property. Its size, characteristics, and location relative to surface water and groundwater make it unique.

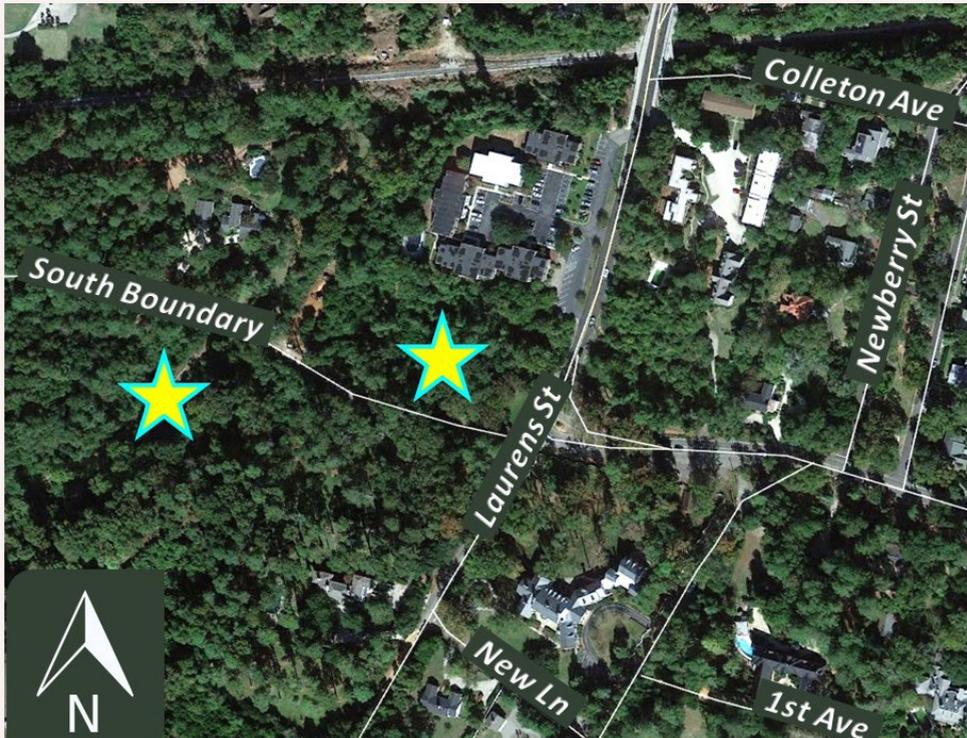
- This parcel constitutes 5% of the Shaws Creek Watershed. Conservation of this property protects water quality in the Mason Branch Reservoir and in Shaws Creek, source of 20% of Aiken’s municipal water supply. The purchase of this property is a “green investment” that will extend the life of the City’s new water treatment plant.
- The property rests atop overlapping recharge zones for four regional aquifers. Residents in Aiken and across the coastal plain counties of SC depend on these aquifers for clean and abundant drinking water.
- This forested land provides habitat for a diverse array of wildlife and maintains an important corridor connecting the lower Piedmont and the Coastal Plain. The pine forest is also highly effective at passive carbon capture and storage, taking up one ton of carbon for every two tons of pine biomass.

ALC is proud to have been a trusted resource in helping the City of Aiken seize this once-in-a-lifetime opportunity. We hope you’ll join us in applauding the vision and leadership of our city leaders. The conservation of this property is not the end of an effort, but yet another step in ensuring a bright future for the Shaws Creek Watershed.

Aerial photo of a portion of Mason Branch Reservoir and the surrounding property. (Photo by Cori McIntyre) ►



Hitchcock Gateway continued from page 1



- Minimize disruption to the surrounding neighborhood, and assure this new green space retains the same natural beauty consistent with other prominent Aiken green spaces;
- Increase connectivity to this site by defined pedestrian paths between the Woods and downtown, as well as the Woods and the County Museum;
- Increase visibility and accessibility to the Woods at the primary Woods entrance;
- Use this new site to deliver educational, environmental, and recreational information regarding the Woods, including the storm water management work that spearheaded the project.

The photo shows the site where the first set of vaults will be constructed, on the right as you travel on South Boundary past Laurens Street toward the Woods. At the entrance to the site at the bottom of Laurens Street there will be a walking path through the site exiting further down on South Boundary. The plan also includes the installation of a bridle path along South Boundary. A few of the existing large pines close to South Boundary can, and will, be saved. In addition, new, mature trees will be planted throughout the site. A rain garden and a pollinator garden will showcase elements of the site. Kiosks, addressing a variety of educational topics, will also be spread throughout the site.

The second site is on the left as you continue down South Boundary. The plan for this parcel includes a lookout over a meadow leading to the “Canyon.” It also includes a continuation of the pedestrian pathway toward the Woods.

The landscaping plan includes a mix of oaks, poplars, maples, and cedars. A line of magnolias on the right side of South Boundary are also included to complement the existing Magnolias on the left side. A rain garden and pollinator garden are also planned.

A preliminary version of this Gateway Project was presented to City Council in September as part of the presentation of the storm water management plan and was well-received. The plans, including the outlined enhancements, will go out to bid by the end of the month. Care going out to bid with construction is expected to start in the third quarter of this year.

While there is still plenty of work to be done, the Gateway Project will be an exciting example of environmental protection leading to the creation of a new social asset for the community, while also supporting economic development through increased tourism. ALC will remain actively involved to continue to guide and shape these plans and will monitor any needs/opportunities for additional funding to support or further enhance this initiative.

The Origin of Aiken Streetscapes

By Dacre Stoker

“For over 125 Years Aiken has been renowned for its dedication and preservation of our glorious parks, magnificent trees and beautiful parkways. It is our responsibility to protect and preserve, for future generations, what has been given to us.”
Mission Statement, Aiken Streetscapes

Rob Johnston remembers riding his bike to school at St. Mary’s, shaded by the majestic live oak trees along South Boundary Avenue. Like many of Aiken’s sons, life led him away from his hometown for a while, but he never forgot the feeling of “just looking at all the wonderful trees and knowing that they were something special.” He also recalls, when he moved back to Aiken in 2006, “noticing that the grand trees from the 1950s and 1960s were dying because of old age or disease,” and knowing that something had to be done.



The fate of Aiken’s famed Maid Marion, a 300-year old white oak once hailed as the largest in the state, was a watershed moment for present-day conservation efforts. Standing over 100 feet tall, with a 150-foot wide canopy, the grand dame tree was much beloved by generations of Aikenites. Quietly, however, concern had been mounting among some observers and advocates. A cavity in her trunk, bricked up decades ago under the conventional wisdom at the time, was weakening the tree’s structural stability, and the ice storm of 2014 only hastened her decline. “We knew that she needed some attention, but at the time we didn’t have a mechanism to assess that or to know what to do to save her,” explained then-City Councilman Phil Merry. A group of citizens rallied against a plan to cut down the tree, but their flurry of fundraising proved too little, too late. Before a decision could be reached about how to save Maid Marion, she was brought down by a windstorm.

As Johnston put it, “a crisis was happening and there wasn’t a protocol to say what to do... It bothered me that there wasn’t a protocol for a national treasure like that.” There’s no replacing a legend, but the issue of continuity in South Boundary’s iconic canopy weighed on his mind as similar fates befell many of its grand old trees, and cheap saplings were planted in their place. “They were planting these little toothpick trees instead of putting in adequate replacements. After 50 years of that, I was worried that we wouldn’t have the kind of city that we have today. The magic would be gone.”

The grand trees Johnston remembers from his boyhood have their roots in a visionary public-private initiative led by another devoted son of Aiken, Mr. Henry Dibble, around the turn of the century. A prominent local businessman and philanthropist, Mr. Dibble was also accustomed to riding down South Boundary Avenue on his way downtown to work from his home in Montmorenci. Wanting not only to beautify the way into Aiken, but also to pay forward his love of the town for future generations, Mr. Dibble approached Mayor Julian Salley with a plan: he would make a large donation toward the planting of live oaks along South Boundary, if the city would provide matching funds. Over a century later, that seed money has flourished into one of Aiken’s greatest treasures.

In this spirit, two years after Maid Marion’s fall, Mr. Johnston joined Mayor Rick Osbon at a press conference to announce a new public-private initiative to ensure the long-term health and prosperity of Aiken’s “gentle giants,” the grand old trees that put the magic in our streets. With the aid of the Aiken Land Conservancy, of which he is a trustee, Johnston and his wife Pam arranged to fund a comprehensive study by the Bartlett Tree Experts company, which generated a detailed overview, valuation, and management plan for every last tree on city-owned properties. Bartlett’s survey estimated the asset value of Aiken’s trees at over

Aiken’s trees are not just our most cherished asset; they also root us in our past, and make Aiken the special place it is today.



\$130 million—a resounding testament to the foresight of previous generations, and a truly special bequest for the future.

The Johnstons want to see the entire city benefit from this management plan. “One thing that I would like to emphasize is that a tree doesn’t know what a ZIP Code is,” Rob said. “I want this to be done everywhere in the city, not just in selected areas.” Aiken Streetscapes is looking forward to working with Stuart Bedenbaugh, our City Manager, and Aaron Campbell, City Horticulturist, both of whom have been supportive friends of this initiative from its inception.

In order to enact the Bartlett Urban Forest Management Plan, Mr. and Mrs. Johnston have established Aiken Streetscapes, which, in partnership with the Aiken Land Conservancy, has offered a two million-dollar donation to be matched by the City of Aiken over a ten-year period. A four million-dollar joint commitment will go a long way toward addressing the challenges of maintaining our urban forest, ensuring the ongoing health and longevity of Aiken’s greatest asset over the next one hundred years, and, hopefully, attracting others to get involved. This initiative has already yielded lasting success by completing the first phase of an underground powerline project with Dominion Power, forever removing the need for damaging and unsightly cuts to the live oaks on South Boundary.

BIGGER AND BETTER THAN EVER!

**THANKSGIVING WEEKEND
SATURDAY AFTERNOON, NOVEMBER 27, 2021**

Aiken Land Conservancy



**CLAYS FOR
CONSERVATION**

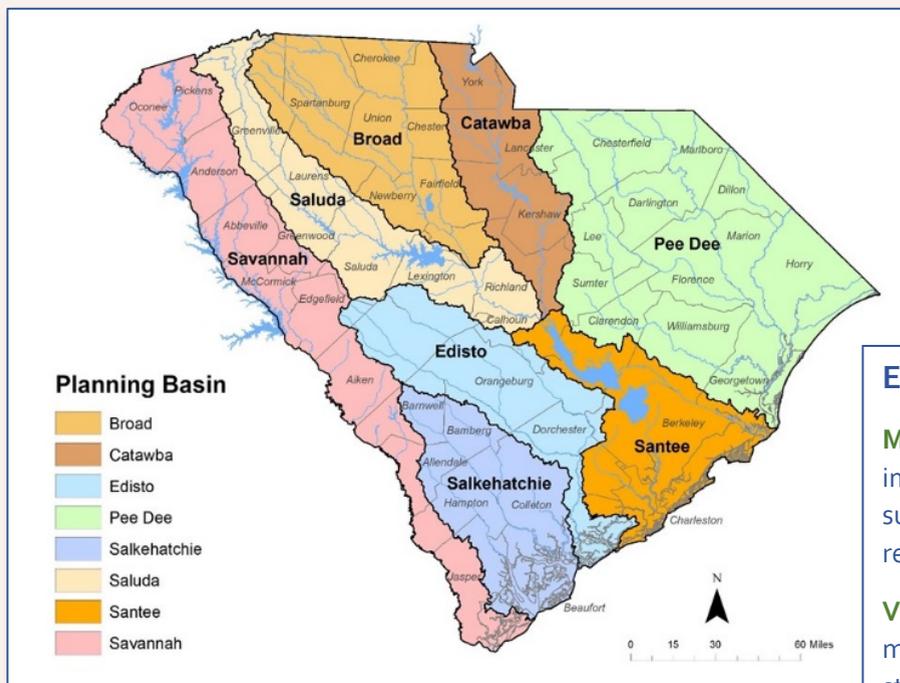
BRING YOUR FRIENDS AND FAMILY!

Update: Edisto River Basin Council

In a step toward achieving a comprehensive and sustainable water policy for our state, the South Carolina Department of Natural Resources (SCDNR) and the State Water Planning Process Advisory Committee (PPAC) jointly published the State Water Planning Framework in 2019. The framework defines eight “planning basins” and mandates the creation of a river basin council for each basin. The councils are charged with creation of a river basin plan for each of the eight basins.

Recognizing the threats from a growing regional population and increasing agricultural demands, SCDNR and the PPAC prioritized the Edisto Basin and last year chartered the Edisto River Basin Council as the inaugural team to work through the planning process. The Edisto council consists of 22 members, including representatives from eight diverse interest groups. ALC Secretary Laura Bagwell is a member.

“We have just completed Phase 1 of the basin planning process. Over the course of nine virtual meetings beginning in June 2020, the council received more than 20 technical presentations on water law, registration and permitting, surface water and groundwater hydrology, climatology, current water use, and water demand projections. We are moving into Phase 2 this month, beginning with a field trip to see an irrigated farm and a stream gaging station in Aiken County,” Laura explained. *“The ERBC’s scope is to ensure that the water supply is adequate to meet current and future demands, and to recommend water management strategies that will achieve that outcome fairly and equitably. All eyes are on us because we are the first Council to work through the planning process. We are setting the example for other basin councils to follow.”*



Edisto River Basin Council

Mission: To develop, update, and support implementation of a River Basin Plan for sustainable management of water resources in the Edisto.

Vision: A resilient and sustainably managed Edisto River Basin where stakeholder and ecosystem needs are recognized, balanced and protected.

Interest groups represented on ERBC: Agricultural irrigators, local government, water utilities, power providers, water-based recreation, environmental & conservation interests, industrial & economic development, and at-large stakeholders.

Read more about the water planning process at:

- http://hydrology.dnr.sc.gov/pdfs/basin-planning/SC_Water_Planning_Framework.pdf
- <http://hydrology.dnr.sc.gov/edisto-basin-meetings.html>

Aiken Land Conservancy Seeks Reaccreditation

The Aiken Land Conservancy, founded in 1991 and first accredited by the Land Trust Accreditation Commission in 2016, is seeking reaccreditation in 2021. Accreditation is a rigorous test of the land trust's standards and practices, including financial documentation, record-keeping, governance, and property stewardship.

Since earning accreditation in 2016, ALC's accomplishments and strategic partnerships have included:

- ∞ acquisition of more than 600 acres in new conservation easements;
- ∞ participation in a public-private cost-share program to bury powerlines alongside historic Winthrop Polo Field, protecting the live oaks from utility pruning;
- ∞ donation of \$107K grant to the City of Aiken for the purpose of conducting an inventory and assessment of trees in the city's parkways;
- ∞ partnering with Streetscapes, the City of Aiken, and Dominion Energy to bury powerlines along South Boundary Avenue, protecting the 120-year-old live oaks that line one of Aiken's most recognizable and treasured vistas;
- ∞ partnering with the City of Aiken, the Aiken Garden Club, and Enviroscene on restoration of the parkway at the York Street bridges;
- ∞ partnership with the City of Aiken on a Clean Water Act Section 319 grant to protect more lands along Shaws Creek, the source for approximately 20% of the city's drinking water;
- ∞ liaison between landowners and the City of Aiken for the city's purchase and protection of the largest contiguous parcel (2500 acres) of forested land in the Shaws Creek watershed;
- ∞ active support for establishing groundwater regulation in Aiken and six neighboring counties;
- ∞ active support (in progress) for the Edisto River Basin Council and its efforts to maintain a sustainable surface water supply in the Edisto watershed;
- ∞ and a stormwater partnership (in progress) with the City of Aiken and the Hitchcock Woods Foundation.



All of these accomplishments help achieve ALC's goals of:

- ∞ preserving the character of the City of Aiken, Aiken County, and surrounding counties, including agricultural and forest lands, fragile ecological sites, lands of educational and historic value, watersheds, and visual amenities
- ∞ fostering the use of sound conservation practices;
- ∞ and encouraging land use planning for the long-term benefit of the citizens of the region we serve.

Since our initial accreditation in 2016, ALC has proudly displayed the Land Trust Accreditation Commission's seal on our website and our communications products. Accreditation by the LTAC means that we have earned a public trust and that we operate rigorously and with transparency to maintain that trust.



Why Protect Wetlands?

“You don’t want that property; it’s got a section of worthless wetlands. You can’t do anything with it.” Does this sound familiar? For centuries wetlands were considered by most to be useless and many were destroyed as they were drained, leveed, or channelized to make the land “useable” for homes, industry, or farming.

What exactly is a wetland? In its broadest sense, a wetland is land on which there is water present. However, it is the effect of this water on the site’s biogeochemistry – its biological, physical, and chemical characteristics – that more accurately defines the term wetland. Wetlands vary greatly in amounts of water present and in terms of how frequently there is water at the site. Regardless of whether a wetland is permanently flooded, seasonally flooded, or only rarely flooded, the saturated soil conditions play a key role in the environment.



Fortunately, in recent years, the impact and value of wetlands has been recognized leading to a substantial effort not only to protect wetlands, but also to educate others as to their importance.

So why are wetlands important? Perhaps the most visually obvious reason to protect wetlands is that they provide a habitat for a huge number of plant and animal species, some of which only exist in that environment. Wetlands have become home to at least one third of all threatened and endangered species. Some species of birds, insects, and other wildlife are completely dependent on wetlands for critical stages in their lifecycles, while many other species visit wetlands periodically for feeding or resting.



Wetlands offer ideal growing conditions for many types of vegetation. Vegetation growing in wetlands are known as hydrophytes, which is defined in Merriam-Webster as “a plant that grows either partly or totally submerged in water; also: a plant growing in waterlogged soil.” Hydrophytes vary considerably among the four main types of wetlands: marshes, swamps, bogs, and fens. Marshes are wetlands where one finds cattails, ferns, and similar herbaceous vegetation (vascular plants without woody stems above ground) while swamps are wooded wetlands dominated by trees and shrubs. Swamps are often further defined by the types of trees that grow there. In a hardwood swamp one might find various species of ash, maple, or oak whereas a cypress swamp

would, obviously, be home to cypress trees. Bogs and fens are both types of peat-forming wetlands in which mosses are predominant; the difference between the two being that the water in fens is alkaline whereas in bogs it is acidic.

Although we typically think primarily of wetland vegetation as food for its inhabitants, numerous fruit trees, including Asian pear, Fuji and Gala apples, guava, cranberries, and blueberries thrive in various wetland environments.

Wetlands play a critical role in our water supply. Think of how a sponge holds water. Wetlands basically soak up and hold water in a similar manner. This prevents flooding which in turn, keeps river levels in check while filtering and purifying surface water. Wetlands act as natural filters, removing sediment and toxins from the water. Wetlands can take in large amounts of water during floods and other high water level periods and then slowly release the water. This filtration process helps to reduce erosion and flooding while improving water quality.

And not to be overlooked, is the importance of preserving wetlands for pure enjoyment. Hundreds of sites, ranging from national to local parks, have opened portions of wetland areas to visitors. This has created a great opportunity for people of all ages to get outdoors and enjoy the natural beauty of wetlands via hiking trails, wildlife viewing, photography, birdwatching, canoeing, and kayaking.

Gifts In Kind: Two Tax Advantaged Ways to Support the ALC

USE YOUR IRA TO BENEFIT ALC AND YOURSELF

Every gift to Aiken Land Conservancy is much appreciated and helpful. But did you know that a donation through your IRA may bring you a tax advantage as well as helping us?

If you or your spouse is over the age of 70½, a Qualified Charitable Distribution (QCD) from your IRA may be a tax-advantaged method of giving to a non-profit like ALC. A QCD is a tax strategy that allows individuals with an IRA who are at least age 70½, to distribute up to \$100,000 per year directly from their IRA to a 501(c)(3) nonprofit with no federal income tax consequences. Inherited IRAs are included, but Roth IRAs may not be. The rules are quite specific and exclude gifts made to grant-making foundations, donor advised funds, or charitable gift annuities, so the ALC does qualify.

HOW DOES A QCD GIFT TO ALC BENEFIT ME?

- Depending upon the amount, a QCD from your IRA can satisfy your annual Required Minimum Distribution
- Generally, distributions from traditional IRAs are treated as taxable income, but a QCD is not included in your adjusted gross income
- A QCD does not fall under rules for a federal income-tax charitable deduction, therefore is not subject to the percentage limitations on charitable deductions
- If you do not itemize your deductions on your federal income tax return, donating to ACL via the IRA rollover provides a tax benefit similar to claiming a charitable contribution deduction
- Your Social Security benefits or Medicare Part B premiums will not be impacted as the QCD is not reported as income.

WHAT RULES APPLY TO MAKING A QCD GIFT?

- The donor must be 70 ½ years old or older.
- The distribution must go directly from the IRA to ALC
- Gifts cannot exceed \$100,000 per taxpayer, per year.

- Gifts must be outright (not to a donor-advised fund, support organization, charitable trust or charitable gift annuity).

DONATE YOUR APPRECIATED STOCK TO THE ALC

Another way to boost the impact of your gift is to transfer appreciated securities directly to us, rather than selling them and donating the cash. If you own stock that has appreciated in value and you have held the position for more than 1 year, you can transfer some or all of the shares to ALC and neither you nor ALC will have to pay the capital gains tax that ordinarily would be due. If you itemize deductions, in most cases you can deduct the full fair market value at the time of the gift. The elimination of the capital gains tax occurs whether you itemize or not, however.

The gift process is simple:

- Email us at mail@ConserveAiken.org with your plans, giving the number of shares, the name of the shares or the stock symbol, how you want the donor name to appear, and the expected date of the gift.
- Notify your broker with the same information, along with our account information below:

DTC#	0141
Acct #	4382-6447
Acct name	Aiken Land Conservancy

- Ask your broker to note on the DTC transfer form the name of the donor, even if you have instructed us that you wish for the donation to remain anonymous.

Mutual fund shares may also be transferred without incurring gains tax. There is a different system for transferring mutual fund shares and the process may vary depending on the broker or fund holding the shares. Contact your broker or fund for details on mutual fund transfers.

Before making any financial decision or commitment, please discuss with your financial advisor.



2020-2021 Aiken Land Conservancy Donors

*Thank you
for supporting
our mission
to preserve
Aiken's
natural
heritage!*

If you would like an updated membership list, please visit our website at www.conserveaiken.org

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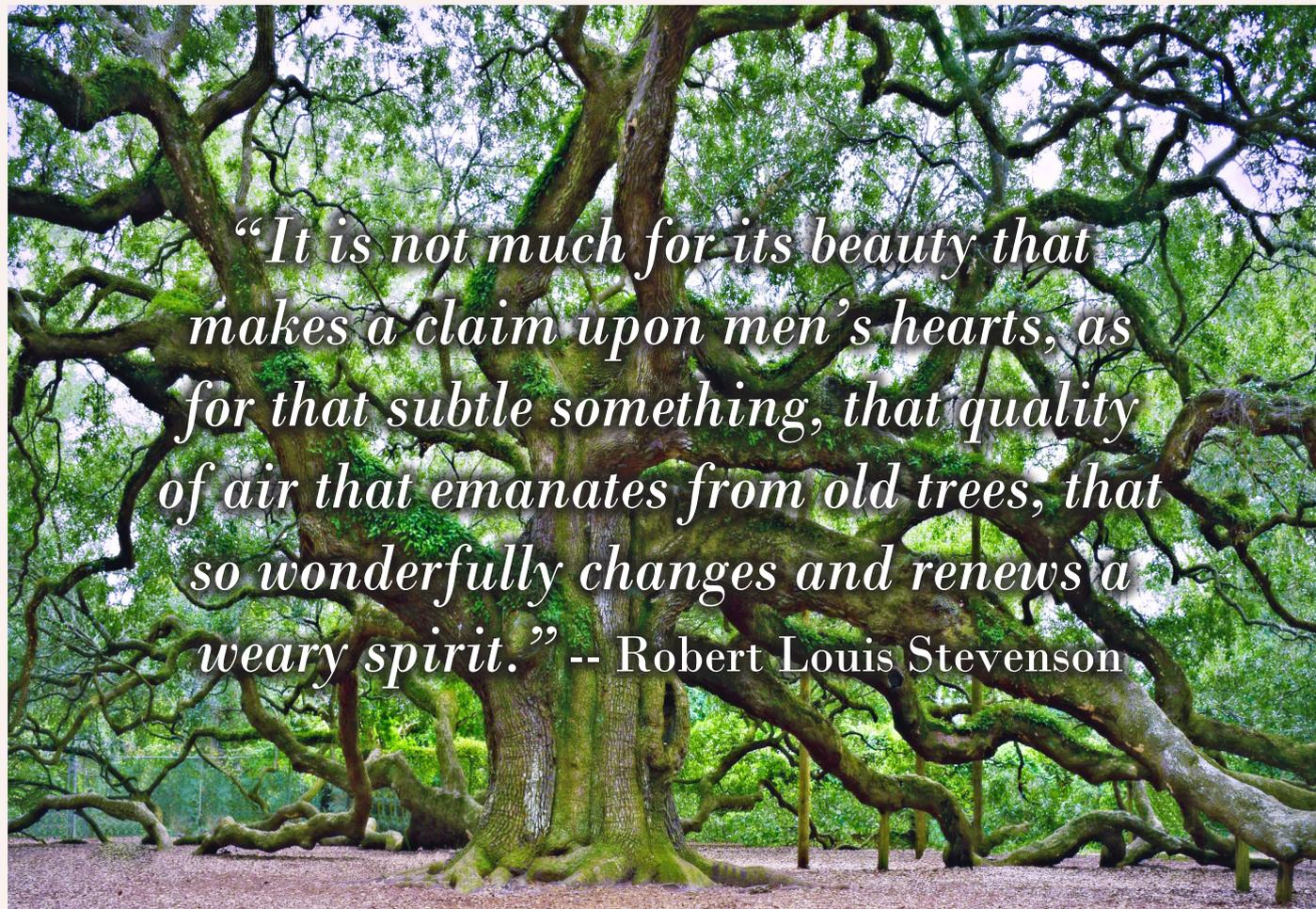
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