



# HELP SMALL-SCALE FARMERS IN YOUR COMMUNITY

**One of the biggest hurdles for marginalized small-scale farmers in central Iowa is finding accessible, affordable land.** As they attempt to scale up to a farm size where they can earn a living wage, access to ground to rent or purchase in 5-10 acre parcels is nearly impossible. Small-scale farmers must be close to their markets and the resources in the community on which they depend. In order to see returns on an investment in the land and improvements to water, soil, and air quality, long-term access is essential.

**In Harmony Farm and Iowa Natural Heritage Foundation (INHF)** are partnering to secure parcels of land in central Iowa for small-scale farmers growing specialty crops. Together, we are seeking to provide reliable, long-term access to high quality land to help these farmers grow their businesses providing locally grown, fresh, and healthy food for our community. Farmers will utilize regenerative agriculture farming practices to improve soil quality, improve water quality, and implement land-based climate solutions.

## How It Will Work

- You make a generous donation of land to INHF.
- INHF partitions it into farmable plots (around 5-10 acres) and establishes long-term leases.
- In Harmony Farm and other programs provide resources to support the new farmers.
- The farmers practice regenerative agriculture on the land to improve water, soil, and air quality in our community.

**What can you do to help?** We invite you to partner with INHF and In Harmony Farm to be part of this program. We are looking for sites within 30 miles of the Des Moines metro that can be portioned into farmable parcels. We will offer long-term leases to farmers who are underrepresented in agricultural spaces. This will include but is not limited to farmers who graduate from In Harmony Farm's 5-year program, which promotes comprehensive training through partners to beginning farmers in areas such as market development, agronomy, horticulture, and business skills. The only thing missing is the land for farmers put down roots in our community.

**Iowa:** If you have Iowa income, the Iowa Charitable Conservation Contribution Tax Credit may benefit you. You may be able to receive a tax credit of:

- up to 50% of the fair market value of the real property interest that you donate, up to a maximum \$100,000 tax credit per donation, plus
- a "carry-forward" of up to 20 years to help you receive your full tax credit even if your income is relatively low.

**To donate:** If you are interested in donating your land or contributing to Iowa Natural Heritage Foundation and In Harmony Farm's initiative, please contact Joe McGovern at (515) 809-5668 or [jmcgovern@inhf.org](mailto:jmcgovern@inhf.org). You can learn more about In Harmony Farm at [inharmonyfarm.org](http://inharmonyfarm.org)

**By donating land to INHF, you can help beginning farmers and receive your own tax benefits.**

You can learn more about your options as a landowner at [iowalandoptions.org](http://iowalandoptions.org)

**Federal:** If the charitable deduction for your land gift is based on its current fair market value (including any price appreciation since you originally purchased it), the amount you can deduct in charitable contributions in one year is limited to 30 percent of your adjusted gross income (AGI) for that year. If your gift's value exceeds 30 percent of your AGI, you can carry the excess over for up to five succeeding tax years.

New federal tax laws in 2018 require the federal deduction be reduced by the amount claimed for a state tax credit. As an example, a gift value of **\$200,000**, would result in **\$100,000** state tax credit and qualify for **\$100,000** in federal tax deductions. Due to additional nuances, donors are highly encouraged to discuss the tax impact with their tax preparer.