



## Cummings Valley Protective Association

P.O. Box 1020, Tehachapi, CA 93581-1020

Internet: [cvpainc.org](http://cvpainc.org)

17 April 2007

Mr. Dick Considine  
Superior Sod  
PMB 1911-78  
Tehachapi, CA 93581

Dear Dick,

For many years I considered you to be a local hero for your thoughtful stewardship of the land, your beautifully designed and landscaped office and your generosity in support of the community. It is distressful to now be on divergent paths with regard to your plans for non-agricultural development of yours and other owners' properties.

Many of us understand the squeeze on you from the costs of water and fuel. I and others want to see you prosper, but not at the expense of the countless hundreds who have invested their hopes, dreams and money in the area in the belief that the existing rural charm and agricultural open space are durable. Few would ever believe that one development in the heart of Cummings Valley could be approved without initiating the spread of such development until the entire valley were engulfed with all the problems of traffic, overcrowding, crime, etc., etc.

More than 17 years ago, CVPA committed to people to preserve their rural quality of life. Over the years our hundreds of members have given their financial and moral support as well as their time and effort to the cause and placed their trust in us. We believe we are duty-bound to honor that trust, and intend to be relentless in our opposition to anyone's conversion of agricultural lands in Cummings Valley to other uses, regardless of how unpleasant it may become for all those involved.

We know nothing of your financial situation, but would like to offer a reminder of an alternative that might be attractive. As you are no doubt aware, the Pension Protection Act of 2006 offers substantial income tax incentives for donated conservation easements. Under usual circumstances a donor may deduct 50% of his Adjusted Gross Income from Federal and State tax computations each year until the value of the donation has been recovered or a maximum of 16 years. However, if 50% or more of the donor's gross income from all sources is from farming or ranching, he may deduct 100% of AGI until recovery of the easement value or 16 years maximum. In other words, there would be no income taxes for up to 16 years. These generous terms apply only to easements donated in 2006 and 2007.

With all the money and effort you must have invested in development plans, it would seem the appraisal of the land values before and after granting a conservation easement might be fairly straightforward and result in substantial easement value. This could be of significant financial value to you. You would still own the land and could farm it, sell it, lease it, will it to your heirs, etc., but would no longer have development rights beyond such things as an additional home or other things consistent with the conservation purpose negotiated into the easement agreement.

The Tehachapi Cummings Land Trust has been formed to work with landowners interested in donating conservation easements. A first step would be to obtain before and after appraisals by a qualified appraiser who is familiar with conservation easements. Two Bakersfield appraisers recommended to TCLT by other land trusts are Steve Runyan (587-7200) and Lynn Rickard (328-9950). For information about TCLT call Jo Anne Huckins at 822-6589.

Dick, the foregoing is offered because we believe that in the long run it could be beneficial to you and the whole community. It could be a comfortable and rewarding route to take, and we can assure you that it would be huge news in the local and regional papers, hailing you as a hero to all the folks throughout the Tehachapi area who value our agricultural heritage and open space.

Sincerely,

Chuck McCollough for the CVPA Board of Directors

Cc: Don Maben  
SSCSD General Manager & All Directors