

Property Tax Exemption Request - Evergreen Heritag

Uploaded by: Janice Keene

Position: FAV

Evergreen Heritage Center Holdings, LLC
101 Braddock Heights, Frostburg, MD 21532
Phone: 301-687-0664

December 6, 2023

Senator Michael McKay
416 James Senate Office Building
11 Bladen Street
Annapolis, MD 21401

Subject: **FY24 Property Tax Exemption Request for Evergreen Heritage Center Holdings, LLC**

The Evergreen Heritage Center (EHC) Foundation, a **501 (c) (3) public charity founded in 2008**, utilizes the historic 131-acre EHC to provide hands-on enrichment programs in a county where, as you know, 75% of its children qualify for food assistance. The Foundation offers multiple award-winning programs for the benefit of the community. These impactful enrichment programs as well as its three heritage tourism museums (located in its 200 year-old farmhouse and barn, and 100-year-old coal mining camp) **served over 17,000 this past year** as students and visitors participated in Head Start programs; grade-wide field trips for 6th grade 8th grade, Earth Science, and Chemistry; elementary and middle After School programs; a gardening program for all pre-k through grade 5 students; a Nature of Art program for 3rd, 4th, and 5th grade; and heritage tours and events. Since 2010, EHC field trips have consistently increased student STEM literacy by 25-50% (per pre/post-tests).

The value of EHC Foundation **education and tourism programs have been recognized** by a 2015 Richard A. Johnson Award for excellence in education, a 2015 Sustainable Growth Award from the MD Dept. of Planning, a 2018 Citation from the Maryland General Assembly for innovation and dedication, a 2019 Rural Impact Award for Excellence from the Rural Maryland Council, a 2020 Best of Maryland Award from Preservation Maryland, and a 2020 COVID Response Award from the Maryland Community Development Network.

The Evergreen Heritage Center property is currently owned by Evergreen Heritage Center Holdings, LLC, which is a sole member LLC (myself). **The LLC has less than \$5,000/year in income.** For the past twelve years, the LLC and the Evergreen Heritage Center Foundation, Inc. have been bound by a **Property Agreement** that enables the Foundation to use the property in support of its mission in education, conservation and preservation, with the Foundation's sole financial commitment being the reimbursement of receipt-verified property expenses (e.g. lawn maintenance) using Foundation grant or donation funds that are funder-restricted for facility use.

One key proviso of this Property Agreement is that, quoting the Agreement, “ **any capital improvement made to the Property by the Foundation that requires a building permit would be under the control of the Foundation for the useful life of said improvement**” and “**this Agreement would also deem the Foundation as the tax owner of said improvement.**” To date, these capital improvements include the addition of two timber frame pavilions for outdoor classes, an outdoor Appalachian Kitchen pavilion for farm-to-table demonstrations, three self-contained composting toilet restroom facilities, a Heritage Sawmill and Woodshop to repurpose the farm's dead and diseased trees and school forestry students, a 2100 square foot Heritage Hoop House to demonstrate how to extend the growing season, Nature's Nursery which demonstrates how to grow

and use native plants, and a Nature Center that features taxidermized local animals donated by the Department of Natural Resources.

In addition, a capital grant from the Maryland Historical Trust funded a new roof for the Evergreen Farmhouse Museum and **grants** from the Community Trust Foundation, the Appalachian Regional Commission, the France Merrick Foundation, and the Rural Maryland Council funded the restoration of the Evergreen Barn and its Living Off the Land Agricultural Museum, which won a 2020 Best of Maryland Award. Funding from the Rural Maryland Council also funded the recreation of the property's 3rd museum, the Evergreen Coal Mining Camp (where 65 men and boys lived and worked mining coal 100 years ago). **Donations** also supported the conversion of the farm's three bay garage into a Learning Center for students and the conversion of my parent's home into an agriculture/art studio, a library of historical books and documents, and an office for the Foundation staff including its docents, instructors, and property caretakers.

Also, this past year, to support its growing number of programs and participants, the EHC Foundation used funding from the Appalachian Regional Commission to bring **fiber** to the EHC and its rural community, a funding from the Maryland Energy Administration to implement a **solar infrastructure** across its 22 acres of facilities, and funding from the Maryland Department of Housing and Community Development to implement a campus-wide camera surveillance system for student and visitor safety. Together, all of these improvements have been pivotal to the Foundation being able to provide its award-winning programs for the community.

Finally, in late 2022, the EHC Foundation received an **FY24 Congressional Appropriation** to extend its one mile hiking trail (formerly a tramroad used to haul coal to the railroad). This **four mile trail** extension, will **connect the EHC campus and Coal Trail to the Great Allegheny Passage** (GAP) and Scenic Railroad which define the property's western boundary. This public hiking trail is anticipated to draw more hikers to the GAP and further support County economic development.

Therefore, based on the public use of the property and the terms of the Property Agreement between Evergreen Heritage Center Holdings, LLC and the Evergreen Heritage Center Foundation, Inc., I am requesting a property tax exemption for the LLC, customer number 21055, parcel ID 130112318.

Thank you for your consideration.



Janice Keene
Evergreen Heritage Center Holdings LLC

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MIKE MCKAY
Legislative District 1
Garrett, Allegany, and Washington Counties



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Judicial Proceedings Committee
Executive Nominations Committee

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

Senate Bill 502 – Allegany County – Property Tax Credit – Evergreen Heritage Center

February 5, 2024

Dear Chairman Guzzone, Vice Chairman Rosapepe, and Members of the Committee,

The purpose of the bill is to authorize the Allegany County Commissioners or a municipality to grant by law a property tax credit for any property that is owned by the Evergreen Heritage Center. This will encourage continuing interest in education, conservation, and preservation in Allegany County. I thank you all for your time and ask for a favorable report.

Sincerely,

A handwritten signature in black ink, appearing to read "Mike McKay".

Senator Mike McKay

Representing the Appalachia Region of Maryland

Serving Garrett, Allegany, and Washington Counties