

## Newsletter of the Massachusetts Land Trust Coalition

May 13, 2007  
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Items of interest to the Massachusetts land protection community.  
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"Ten people who speak make more noise than ten thousand who are silent"  
-- attributed to Napoleon Bonaparte (1769-1821) Emperor of France"

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### IN THIS ISSUE

#### **Special Action Alert!**

#### **ACT TO SUPPORT H.3139 & H.2970 CONSERVATION TAX CREDIT LEGISLATION**

#### **ATTENTION MASS. LAND TRUSTS!**

Please distribute this Alert to your members and encourage them to act.

- 1) CONSERVATION TAX INCENTIVES BILL NEEDS YOUR SUPPORT!**
  - 2) Background: Conservation Incentives Bill Explained**
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### Action Alert!

#### **1) ACTION ALERT - CONSERVATION TAX CREDIT LEGISLATION**

**H.3139 and H.2970 Conservation Incentives Bill**  
(these are virtually identical versions of the same bill)

Please call the Joint Revenue Committee Chairman, Representative John Binienda (D-Leicester) at 617-722-2320 AND Revenue Committee Chairwoman Senator Cynthia Creem (D-Newton) MONDAY MAY 14 or TUESDAY, MAY 15 and ask the Chairs to seriously consider and support these critical bills and "to report them bills 'favorably' from the Revenue Committee".

One of the most important land protection bills of recent years is being heard by the Joint Committee on Revenue at the State House on Monday, May 14; 12 noon in Hearing Room B-1. H.3139 and H.2970, the "Conservation Incentives Act", would provide a new state income tax credit to taxpayers who donate land for conservation purposes.

The Massachusetts Land Trust Coalition is among the organizations urging the Revenue Committee to report this bill out favorably from Committee.

#### HOW YOU CAN HELP

Contact Chairman Binienda and Chairwoman Creem on May 14 or 15 and ask them both to give these bills a favorable report.

PHONE CALLS ARE MORE EFFECTIVE THAN EMAIL!

#### PHONE/EMAIL SCRIPT

"Chairman Binienda /Chairwoman Creem. My name is (your name) and I live in (town/city). I'm asking you to seriously consider the Conservation Tax Incentives bills before your Committee and to give both bills a favorable report. This new state income tax credit is a critically important tool that will provide a much-needed incentive to private landowners who are thinking about donating conservation land. Under these bills, the lands that would be protected must be ecologically valuable and in the public interest. Land trusts need this important new tool."

You may end up talking to a staff member, not the actual Rep. or Senator. That's okay.

For more information on these bills, see:

[http://www.nature.org/wherework/northamerica/states/massachusetts/files/incentives\\_fact\\_sheet.pdf](http://www.nature.org/wherework/northamerica/states/massachusetts/files/incentives_fact_sheet.pdf)

#### **REMEMBER - EVERY CALL COUNTS!**

**Even 6 phone calls is a landslide of public opinion on a conservation issue!**

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## **2) BACKGROUND - MASS. CONSERVATION TAX INCENTIVES BILL**

### **H.3139 and H.2970 Conservation Incentives Bill**

Under the Conservation Incentives Act the Executive Office of Environmental Affairs must determine whether lands proposed for donation are in the public interest. Lands protecting drinking water supplies, un-fragmented wildlife habitat, archaeological and historical resources, scenic vistas, recreational opportunities may be eligible. Qualified donors would receive a state income tax credit valued at 50% of the appraised value of the land, limited to \$50,000. The credit cannot exceed the donor's annual state income taxes, and may be carried forward for 10 years.

With inadequate public investments in open space, new tools are needed to guide strategic land conservation and protect the Commonwealth's last remaining natural places.

Fifteen other states have adopted state income tax credit programs - to be used with the existing federal tax deduction for gifts of land - to provide the stimulus needed

to tip the balance in favor of conservation. A 2005 Impact Analysis by the Massachusetts Department of Revenue revealed that the Conservation Incentives Act would have a negligible impact on state revenues.

The actions taken over the next decade by public agencies, non-profit organizations, and private landowners to address the unrelenting pressures of development will permanently shape the future of the Commonwealth's landscape. The time has arrived to make conservation a more attractive financial option for the future.

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### **3) "LESS TAX, MORE LAND" - SUNDAY GLOBE EDITORIAL**

**- Lead Editorial from The Boston Globe | Sunday, June 11, 2006, page E8**

Less tax, more land

June 11, 2006

EACH DAY, about 40 acres of open space in Massachusetts get gobbled up for development. To protect some of the most environmentally important areas, the state and private conservation organizations buy properties outright or purchase from their owners the right to prevent development. In recent years, state funding for open-space protection has lagged, however. To help fill the gap, supporters of conservation are pushing a bill that would give credits on the state income tax to individuals who donate land of environmental significance to the state, municipalities, or nonprofit open-space organizations.

Fourteen other states have similar laws and have found them to be an effective way to spur such acts of philanthropy, especially at a time when rising land values increase the incentive for land owners to sell to developers. The measure deserves approval by both houses of the Legislature.

Before the state's budget crunch, the state was a leader in land acquisition. For a period of 10 years before 2003, outlays for this purpose averaged \$53 million a year, all under Republican governors. Since 2003, funding has ranged from \$17 million to \$34 million.

The bill would allow tax credits equal to half the appraised fair market value of the land. No credit could exceed \$50,000 or be more than the donor's state income-tax liability. But it would be possible to carry the credit forward for 10 consecutive years.

To qualify for the credit, the land would have to provide unfragmented wildlife habitat, protect drinking water supplies, or include archeological or historical resources, scenic vistas, or recreational opportunities. Land that benefits tourism, farming, or forestry could also qualify. The Executive Office of Environmental Affairs would have to certify the environmental importance of parcels proposed for the tax credit program.

A study by the state Department of Revenue in 2005 indicated that the credits would not lead to a major drain in state revenues. The study projected a loss of about \$4 million a year by the time the credit was up and running, a manageable amount in a state budget of about \$25 billion. If the Massachusetts bill works like a similar one adopted by North Carolina, each \$1 in lost tax revenue would yield \$12 in the value of protected land.

Protecting open space is just one way to reduce sprawl. Zoning laws that permit greater residential density and smart-growth projects that concentrate retail and commercial development near public transit or in urban centers are also needed. But the landscape and environmental resources of Massachusetts will suffer if there are not more ways to preserve forests, cropland, and meadows. In this worthy effort, the conservation tax credit is a sensible tool.

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**Thank you for your support!**

Please contact Linda Orel at the Nature Conservancy with questions.

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