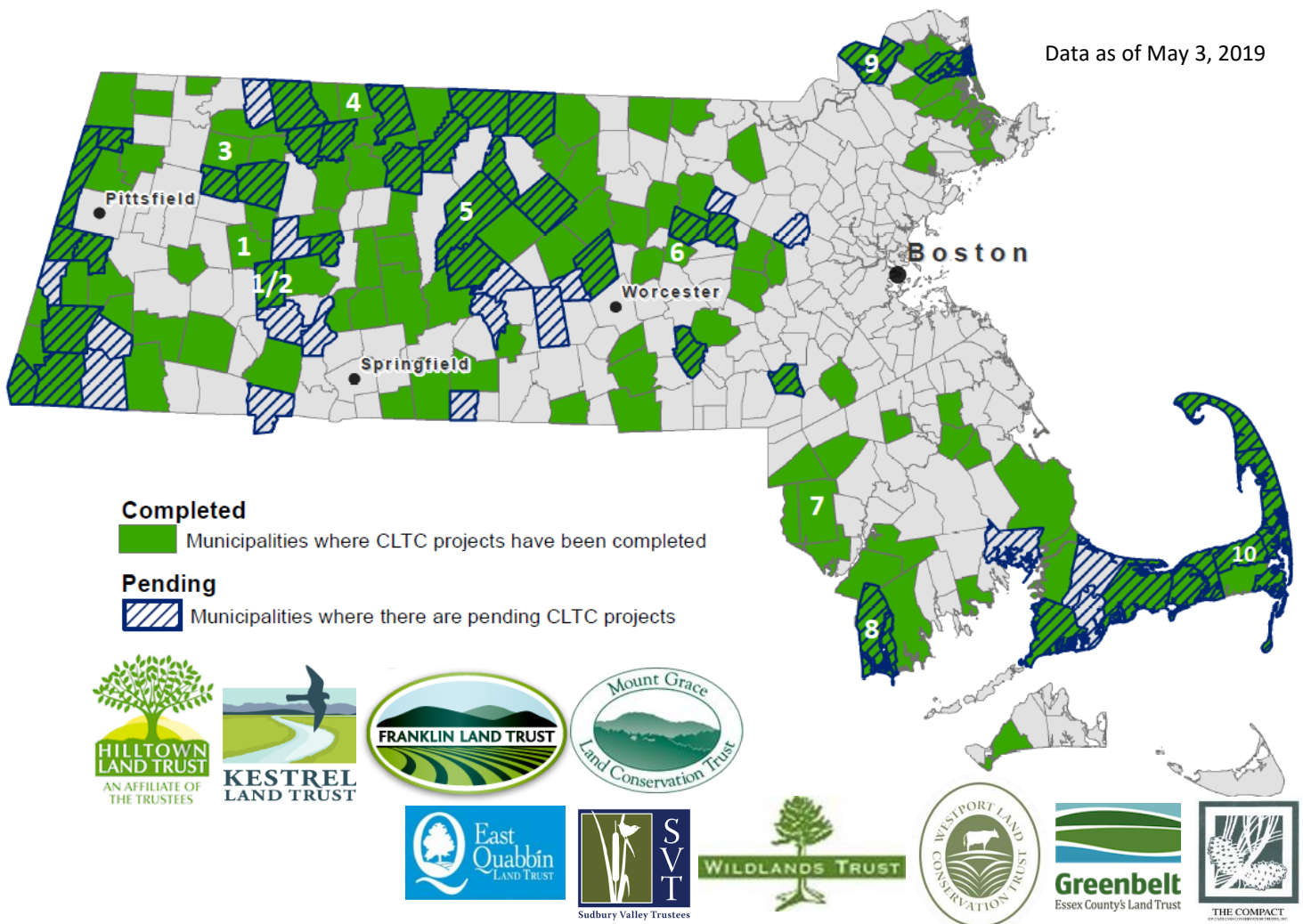


Conservation Land Tax Credit Case Stories - 2019

The Conservation Land Tax Credit (CLTC) incentive program has been used in more than 130 municipalities across the Commonwealth, helping private landowners to permanently protect 12,087 acres of significant conservation land, including prime forest soils (working forests), prime agricultural soils (working farms), natural good/services (water quality protection), and land hosting habitat for rare species.

Projects have been carried out in municipalities with average household income ranging from ~\$31,000 (Monroe) to ~\$171,000 (Sudbury), providing the incentive needed to help landowners choose to conserve, rather than develop, their properties. In some cases, the CLTC provided the funds a landowner needed in order to conserve their property and remain solvent. In other cases, the CLTC incentivized a bargain sale, allowing a land trust or municipality to afford a property that may have otherwise been out of their reach. And in yet other cases, CLTC projects are leveraged into landscape-scale projects, with broad economic benefits for all from improved water quality, outdoor recreation opportunities, and restored ecosystem health.

The following is just a selection of stories, written by land trusts, illustrating projects that would not have been possible without the CLTC incentive program. (Stories are presented in the order of numbers on the map.)



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1. Hilltown Land Trust

Project Location: Westhampton and Chesterfield (*Senator Hinds; Representatives Sabadosa and Blais*)



In 2015, Patricia Lewis approached Hilltown Land Trust about putting a Conservation Restriction on her land in Westhampton and Chesterfield. She wanted to ensure that her 70 acres would remain undeveloped but didn't want the costs of keeping the property to be a burden to her children. **At nearly 80 and still working, Patricia did not have the financial resources to make a donation of a Conservation Restriction and cover the many transactional costs associated with land protection. The CLTC program was the perfect solution for her, and Patricia's CR donation was the perfect way to leverage additional land protection in the area.**

Hilltown Land Trust, and every other conservation organization active in the area, had been talking with nearby landowners about a landscape-scale project to protect several properties in Westhampton, Chesterfield, Williamsburg, and Northampton. However, the land trust needed to raise substantial funds to match a large state grant. Though it took nearly four years, Patricia Lewis's Conservation Restriction donation through the CLTC program was able to provide matching support to leverage the protection of six other properties and the protection of 1,000 acres of exceptional wildlife habitat, productive forest, and well-loved recreational resources in an area noted for its resilience to climate change. Patricia could not have protected her land without the support of the CLTC program, and the seven conservation organizations involved could not have protected 1,000 acres of land without Patricia's project.

2. Kestrel Land Trust

Project Location: Westhampton (*Senator Hinds; Representative Sabadosa*)

The Greenberg Family Conservation Area, a now 70-acre forested property, was donated to Kestrel Land Trust by Rebecca and Carolyn Greenberg in Westhampton. It's a beautiful, community property with a meandering brook that abuts Hampshire Regional Middle/High School near the center of town. It's been enjoyed by generations of local residents for walking, horseback riding, school cross country team running, and wading in the brook.



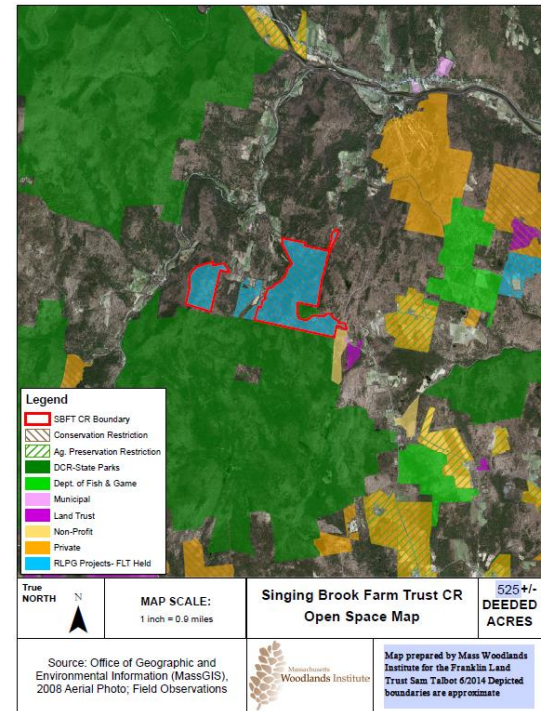
The sisters had originally approached several organizations looking to sell the property, but the property was disconnected from larger blocks of forest. Westhampton does not have the Community Preservation Act; therefore, there were no ready sources of local matching funds for State grants. Eventually, the sisters returned to Kestrel with an offer to donate 65 acres, while keeping 15 acres aside for house lots. The 65-acre donation only used standard state and federal tax deductions, but the sisters saved the most important house lot and were eventually convinced to donate that to Kestrel, as well, through the CLTC program. **The family needed to realize some monetary compensation, but they were so thrilled with how loved their previous donation was by the community that they were fine with not receiving full value. The CLTC program was really the last puzzle piece that brought the entire project together.**

3. The Franklin Land Trust

Project Location: Hawley (*Senator Hinds; Representative Mark*)

Ninety-five percent of the 141 CRs Franklin Land Trust (FLT) holds are from landowners who donate the full value of their CRs and often are not of means to gift funds for stewardship, nor pay for their required due diligence, including surveys and appraisals. **The CLTC program was, and continues to be, instrumental for these landowners to move forward with conserving their land and securing some compensation for a CR they would not otherwise have been able to fundraise for.** For some of their larger landscape scale projects, FLT pairs the CLTC with private fundraising to reach a value the landowners will accept.

In 2014, FLT worked on an EEA Landscape Partnership Grant (LPG) project with five families to conserve 750 acres of land in Hawley, a town of only 337 residents. The project might not have happened if they were not able to assist the landowners in participating in the CLTC program. They were able to offer each of the families 75% of appraised value by combining the LPG and the CLTC.



The Singing Brook Farm Trust land in Hawley is one of these projects and speaks to the success and need for the CLTC program. This property has been in the same family for 100 years and, in 2014, was in transition as the five aging siblings struggled to maintain the land and homes as the family legacy and preserve it for their adult children, grandchildren and great-grandchildren. **The bargain sale of a CR on their 525 acres, along with a private grant from the Open Space Institute, the LPG and the CLTC, allowed FLT to reach the value the family needed for their estate planning purposes.**



4. Mount Grace Land Conservation Trust

Project Location: Bernardston (*Senator Comerford; Representative Mark*)

Will and Shalee Pratt own and manage a 51.78-acre property (West Gate Farm) along scenic Eden Trail in Bernardston (with about 8 acres located in Greenfield). The property includes a portion of the historic Hale Farm founded by one of the Bernardston's early settlers, which has been a local landmark for over 200 years. Will purchased this land from his late father, Bill Pratt and his mother, Marsha Pratt, and has spent the last 20 years converting overgrown pastures back into productive hay fields. This hay is sold to local farming operations, including Sunbrite Dairy Farm next door.

Will and Shalee, both strong community advocates for conservation, approached Mount Grace in 2014 to inquire about protecting their land. Wanting to see the land remain in its traditional use for agriculture in perpetuity, the Pratts hoped to utilize a Conservation Restriction to permanently keep the most critical

elements of their working farm together. The Pratts recently built a three-story barn from timber harvested from the land and milled on site, and are currently building a farmhouse on the property, where they will raise their two young children. With construction projects and farm restoration in full swing, resources to cover conservation project costs were scarce.

Utilizing the Conservation Land Tax Credit, Mount Grace and the Pratts were able to secure the maximum value of \$75,000, allowing them to proceed with the conservation of their land and cover project costs. With the CLTC funding secured, Mount Grace was able to serve as an intermediary lender. **Without this straightforward source of funding, the conservation finance scenario would have been significantly more complex and uncertain, as small family farms in hilltown communities are difficult to find conservation funding for.** Thanks in large part to the Conservation Land Tax Credit Program, West Gate Farm is now protected in perpetuity and will be available for future generations as a working farm and forest, carrying forward the rich farming legacy in the area.

5. East Quabbin Land Trust

Project Location: Petersham (Senator Gobi; Representative Whipps)

A seven-acre parcel of farmland on North Main Street in Petersham was recently protected because of CLTC. The entire property is prime or statewide important agricultural soils and part of the scenic entrance to Petersham. The landowner could not afford to donate the land outright and there was potential for three houses. Instead, with the CLTC he was able to realize \$42,000 from the tax credit, and subsequently sold the restricted land to the East Quabbin Land Trust. We are leasing the land to a local farmer who could not afford to purchase the property.

Without CLTC, this landowner would not have conserved their property and three more houses would be built. Without CLTC, the East Quabbin Land Trust would not have purchased the property and be able to steward this beautiful agricultural land to grow food for our future.

6. Sudbury Valley Trustees

Project Location: Berlin (*Senator Cronin; Representative Kilcoyne*)

Great Oak Farm consists of approximately 39 acres of forest and farmland in the northeast corner of Berlin. This once active organic vegetable farm was acquired in stages by its current owner, Steen Bentzen, who longed for the rolling fields of his native Denmark. Steen and his family have meticulously maintained this farm, which was once the largest organic pick your own strawberry operation in the Commonwealth of Massachusetts. With open fields fronting on a scenic thoroughfare in the Town of Berlin for over 2,500 feet, this property would have quickly been developed had it not been for the foresight of its owner and the assistance of the CLTC.



Steen had to retire from farming a number of years ago due to his deteriorating health and currently leases the property out to a horse boarding operation, but he and his son were always determined to protect the

farm and to ensure it remained in agriculture in perpetuity. Although it is no longer used for cropland, the property is in a prime location, proximate to many other protected and unprotected farms and agricultural amenities. This farm is in an area of Massachusetts that has succeeded in remaining agricultural despite its high land values and preserving it has played a key role in allowing that agricultural success to continue.

In 2018, the Bentzen family was able realize their hopes for the property. Although the family required funds to address Steen’s health concerns, Steen cared most about preserving his beloved farm and luckily the rest of the family (wife, ex-wife, and son) were all as conservation-minded as him. They wanted to move quickly to conserve the property and realize some income in order to avoid having to sell the property for development, and even in such circumstances agreed to a bargain sale of \$500,000 for the CR in order to make conservation a reality. This bargain sale ended up providing a donation value of more than \$800,000. The existence of the CLTC assisted the family in making the decision to proceed with the bargain sale, and Sudbury Valley Trustees assisted them in applying for and receiving the tax credit. However, this slowed down the process, as the family had to wait in line for funding. In this situation the Medicaid look back period can be a very real concern and deterrent for some families with looming elderly care costs, but luckily Great Oak farm was in trust. For another family in this position, having to wait one or two years for the CLTC might not have been possible.

From the beginning, knowing that the CLTC was available assisted the family in their decision to sell the CR at a bargain sale, and in the end every little bit of funding was crucial to conserving the property while also providing for Steen’s care.

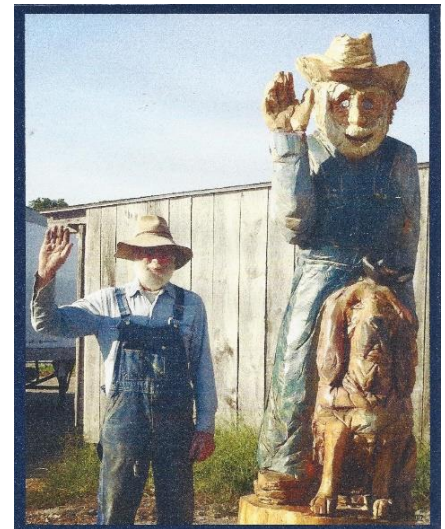
Today, Steen is still able to live on his beloved farm, taking comfort in the fact that it will never be developed. His love for land extended beyond his personal interest, and he worked with Sudbury Valley Trustees and the Town to open a public perimeter trail on the property so that all could enjoy the beauty of the land he loves. He hopes that once he is gone a local farmer will be able to bring the property back into active production.

7. Wildlands Trust

Project Location: Rehoboth (*Senator Feeney; Representative Howitt*)

In 2016 Wildlands Trust acquired a 100-acre CR on most of the Munroe Farm in Rehoboth. Believed to be the oldest continuously owned family farm in Rehoboth and in the Munroe family for seven generations, the Munroe Farm includes open fields, carefully managed woodlands, a portion of the “Great Maple Swamp,” a large expanse of wooded wetland, several vernal pools, and scenic views that have changed little over time.

The Trust began working with Walt and Sharon Munroe in 2011, and over the next several years helped the Munroes qualify for a Conservation Land Tax Credit as part of their CR project. **The tax credit represented an integral part of the project, as among other things it helped the Munroes cover costs incurred in completing the CR and made a CR donation more financially viable.**



Walt passed away suddenly in 2015 before the CR was completed, but with undimmed dedication Sharon carried forward with completing the CR. Before his passing, Walt was asked how he felt about his family’s farm

and how he envisioned it 50 years into the future. He said, “It’s very important to me. My only hope is that the land is still in one piece. I hope someone is still farming it. If I had anything to say about it, it would stay a farm forever.”

We are pleased to note that the CLTC Program helped the Munroes realize the essence of Walt’s preservation vision. Thanks in part to the program, a vital component of Rehoboth’s agricultural and scenic character is forever preserved, a most fitting legacy for both Walt and the program.

8. Westport Land Conservation Trust

Project Location: Westport (*Senator Rodrigues; Representative Schmid*)

Horseneck Road Project: This project is currently in the CLTC pipeline with the hope to close in 2020. The project includes protection of a 47-acre property off Horseneck Road in Westport. The property is in proximity to almost 400 acres of protected land in this area of Town. The current landowners will be donating a Conservation Restriction permanently protecting the entire property with a small allowance for existing buildings. **The landowners would not have been able to make this donation without participating in the CLTC program. Their generosity is made possible through this program and WLCT would not otherwise be able to protect this important property.** The property hosts over 20 acres of Critical Natural Landscape, is located within the watershed of the East Branch of the Westport river, and contains 12 acres of farmland soils considered priority for protection by the state of MA.

Drift Road Project: This project was accepted by the CLTC program for closure in 2019. The project includes 11.2 acres of land located off of Drift Rd. in Westport. The current landowner is donating a Conservation Restriction on 11.2 acres of his 20-acre property. The 11.2 acres will retire the buildable area along the marsh shoreline of the East Branch of the Westport River. **This project would not have happened without the CLTC program.** The property’s long-term protection will improve water quality in the East Branch, protect valuable estuarine habitat, and protect valuable soils of statewide importance.

WLCT has supported the protection of over 4,700 acres of land in Westport preserving the Town’s rural character, while conserving a multitude of unique natural resources. They utilize a number of important tools to accomplish this protection, including a number of State programs through the Executive Office of Energy and Environmental Affairs. The CLTC program is a great tool for WLCT in their outreach efforts to protect these vital natural resources. They are currently working on a pipeline of almost 400 acres of projects, of which three projects totaling 65 acres are considering a donation because of the CLTC program. One challenge WLCT currently faces with the program is the waiting list at the state level. **Landowners who are considering protection are not always enthused about a potential 2-3 year wait. Often times, land protection is striking the right balance between time and personal relationships, so utilizing tools that are easy to access in a timely fashion is critical to our work.**

9. Essex County Greenbelt Association

Project Location: Haverhill (*Senator DiZoglio; Representatives Campbell, Minicucci, Mirra, and Vargas*)

Greenbelt assisted the City of Haverhill with acquiring the Seaver Property, 33.4 acres of critical drinking water supply land within the Millvale Reservoir watershed in Haverhill. **Greenbelt negotiated a significant bargain sale with the landowner (a sale well below market value), but it was the Conservation Land Tax Credit that persuaded the landowners to sell at such a deep discount, because they were able to receive an additional \$75,000 from the tax credit.**

In addition, the CLTC was used to incentivize the Bailey Conservation Restriction (60 acres) and Bailey Property (21.7 acres). Both properties protect drinking water supply land for a back-up drinking water supply for the City from Chadwick Pond; the latter additionally provides public access to the pond for car-top boats, as Greenbelt will be opening a new reservation there. Both the CR and the property were 100% donated from the landowners, but their ability to benefit from the CLTC was certainly helpful in convincing them to conserve the property with Greenbelt.



10. The Compact of Cape Cod Conservation Trusts, Inc.

Project Location: Brewster (*Senator Cyr; Representatives Whelan and Peake*)



Property locus is 24 acres in the heart of the major Zone I and Zone II wellfield protection area for Dennis, Hanwich and Brewster

In 2018 the Town of Brewster was negotiating with a landowner to purchase 24 acres of pine-oak forest in the critical Zone II wellfield protection area, the last remaining block in a 400-acre assemblage of protected land. The seller, who had a 9-lot subdivision approved but not built, had an appraisal done that was 20% higher than the appraisal conducted for the Town. **The negotiations were at an impasse until it was suggested that the state tax credit of \$75,000 could be used to partially bridge the gap in the valuations.**

The seller was amenable, and the Town was able to secure the parcel at its own value. Town Meeting approved the purchase in May 2019 and a closing is expected in January 2020.