

West Boylston Land Trust



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www.wblt.org

P.O. Box 25, West Boylston, MA 01583-0025
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It Takes Your Help

To protect the character and the natural beauty of our village. Please help us to identify potential parcels of land for conservation and donation.

What's going on in your neighborhood?



Meet us at Pine Glen on November 4 between 9-11 For our fall cleanup. Bring work gloves, pruning shears, and an appetite as refreshment will be provided.

Remember, many hands make light work.

Land Trust Accreditation

This past May was the inaugural meeting of the Land Trust Accreditation Commission; which is an independent program of the Land Trust Alliance. This program was established to meet the following three goals:

- Build strong land trusts
- Increase public confidence in voluntary land conservation
- Ensure the permanent protection of conservation land

The land trust accreditation program is based on 42 indicator practices from the *Land Trust Standards and Practices*. These practices form the ethical and technical foundation for operating a responsible land trust.

During the meeting the Commission established operating procedures, designed the application requirements for land trusts, determined how to test the requirements, how best to review procedures, and how to develop the seal or mark for accredited land trusts.

Please go to www.lta.org/accreditation to find updates of interest to the land trust community, and to find answers to frequently asked questions.

Presidents Message

Federal Income Tax Alert . . . If you have been considering donating land as a conservation restriction (CR) to the West Boylston Land Trust or a similar organization, you should be aware that the Pension Protection Act of 2006 significantly increased the deduction for donation of CRs for 2006 and 2007.

A donation of a CR on property is typically considered, for tax purposes, as a donation of a capital asset. The CR is a restriction on the use of land and the value of the CR is usually measured by the difference in the value of the land with, and without, the restriction.

For donations by individuals in 2006 and 2007 only, the Act ignores the 30% so-called "AGI" limitation for the donation of capital assets and increases the deduction limit to 50% of the AGI. For these years, the deduction can be as much as 100% of AGI if the donor is a qualified farmer or rancher, as long as the property on which the easement is donated will be "available" for farming or ranching.

If this development might have an effect on your plans, you should consult with your tax advisor to review your individual situation. In addition, representatives of the Land Trust would be glad to review with you the non tax advantages and benefits from donating CRs on your land.

*George Bernardin
President*

Community Preservation Act (CPA)

The WBLT trustees voted earlier this year to support efforts to give the townspeople an opportunity to vote on accepting the CPA. The CPA provides significant state matching funds—more than \$40 million annually to the participating communities. The law, if it is passed locally allows the town to impose a minimal 1% - 3% property tax surcharge which will be reliably matched by significant dedicated monies from a state CPA Trust Fund.

The resulting revenue stream provides funds for CPA towns to acquire and protect open space which can be used for recreational purposes, to preserve historic buildings, sites and resources, and to build or renovate housing that is affordable and consistent with the town's character.

Since December of 2000, 104 Massachusetts communities have adopted the CPA, and 13 more had CPA approval on their 2006 spring ballots; and 17 communities will have it on their November ballots. To date, participating communities in Massachusetts have raised \$122 million, matched

by \$122 million from the state CPA Trust Fund, for a total of \$244 million in civic improvements statewide. A broad-based community coalition is being formed in town with the purpose of educating the voters of West Boylston about the CPA, and to get signed petitions from 5% of the registered voters in West Boylston so that the CPA can be included for vote on the Town Election ballot on April 3, 2007.

There is an organizational meeting for people who want to be involved with the community coalition in this effort on Thursday November 2nd at Tom Halpin's home. Tom Halpin has agreed to be the committee chairperson, and George Bernardin the finance chairperson. contact either Tom (508-835-4522), or George (508-835-4362) if you, or an organization you are affiliated with would like to have more information.

**Thursday November 2nd
7:30 p.m.
Organizational meeting for
the Community Coalition for
CPA at Pat and Tom Halpin's
32 Applewood Road.
R.s.v.p. Tom 508-835-4522**

Land Trust Mergers

Right now more than 50 percent of the nations land trusts are volunteer organizations. Many land trusts collaborate on projects so they can share their resources. Some land trusts have made the decision to merge formally, because collectively they can achieve the goals that they cannot meet individually. Mergers involve structural changes that affect the board and staff members. Land trusts must evaluate the costs vs. benefits of a merger; but a good match between compatible land trusts can make them more effective.

Sylvia Bates, a consultant for the Maine Coast Heritage Trust says, "There are certain synergies that can be achieved through a merger. Many land trusts are facing similar challenges, whether they are legal, operational or fund-

raising. By joining together, land trusts can pool their resources to address these common challenges.

Primarily more and more independent, all-volunteer land trusts are considering this option because they realize they can preserve their local identity and function, as well as decrease their overhead burdens.

Next, they find value in cooperative conservation among diverse partners because their regions are seeing more strategic, landscape-level conservation projects. By working closely together, these land trusts are able to accomplish more.

Finally, due to the realities of life today, the IRS and Congress are imposing new requirements for easement stewardship on land trusts. So, land trusts applying for accreditation will undergo closer scrutiny of all aspects of their operations. Therefore, smaller, all-volunteer land trusts may find it increasingly difficult to meet these requirements, and may decide that merging or affiliating with one or more other land trusts will make them better able to meet the added challenges and responsibilities. The WBLT trustees are now planning exploratory discussions with several area land trusts to help determine whether we should consider a merger or another type of special relationship with each other. We will keep our members informed as these talks proceed.

Pine Glen is a membership resource and we hope all interested townspeople will feel welcome to visit any time. If you'd like more involvement, we'd appreciate any help, with any aspect of stewardship for this property.

Officers and Trustees

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Tom Halpin, 508-835-4522

Bob Tashjian, 508-835-6258

**How can we get state money for worthwhile projects
in our town?**

Find out about the Community Preservation Act (CPA):

www.communitypreservation.org

www.chapa.org

www.historicmass.org

www.massaudubon.org

www.state.ma.us/envir

www.commpres.env.state.ma.us/