Saving Land Lowers Taxes
The Economic Benefits of Open Space and Your Local Tax Rate by Robert Levite, Esq

Recent studies show, without exception, that residential development costs a town more money in terms of added services (schools, police, sewer and the like) than the property provides the town in real estate taxes. Although a community’s purchase of open space removes that property from the tax roles, over a short period of time, the property surrounding the preserved property (not just the abutting property) grows in value. This increase in valuation runs from 6% or more in rural areas to as much as 40-50% in urban areas and the increased value can affect homes as far away as ½ mile from the preserved open space. Natural open space and trails, in return, are attractive to potential homebuyers, resulting in quicker turnover of these homes. Put this together with a study done for the real estate industry by American Lives, Inc., which found that the presence of quiet, open space, nature and bike trails and gardens were the essential characteristics that home buyers are looking for, and you have a winning combination.

Two recent studies have analyzed the cost of community services in a number of towns in Massachusetts, Connecticut, New York, Rhode Island and Virginia. From these two studies, we can extract seven Massachusetts towns that were part of both studies. What we find is that, with respect to residential housing, for every $1.00 in tax money that a residence brings into a town, it cost the town, on average, $1.10 to provide services to that residence (in Connecticut, it costs $1.14 and in Rhode Island, it costs $1.20). In effect, residential property operates at a loss for the town. Once a piece of open space is developed into residential housing, the town is faced with increased costs that outpace the added taxes from the new housing. If preserved, the land raises

Alaska Wilderness: An Incredible Journey into the Arctic National Wildlife Refuge
a stunning slide presentation and live bird program at the Annual LCT Meeting and Dr. Ed Bell Forum
Friday, April 30th

Join us for this amazing slide show and live bird program at the Littleton High School’s Performance Center! The evening begins at 7:00 PM with a short, annual business meeting. The third Annual Dr. Edgar Bell Forum will commence immediately following at 7:30 with the talented naturalist-photographer pair, Marcia and Mark Wilson, who presented last spring’s successful “Eyes on Owls” program. This year’s Ed Bell Forum program will take us on a virtual journey along the Canning River into the Arctic National Wildlife Refuge on the northern slopes of Alaska, opening a window to the Arctic summer and land of 24 hour sunlight.
The Littleton Conservation Trust (LCT), distinct from the Town's Conservation Commission, is a private land trust formed in 1966 to promote Littleton's rural character; to preserve its water, plant, and wildlife resources and its unique views; and to provide environmental education. The LCT is caretaker of over 300 acres of property (all gifted from far-sighted residents) on which we manage a system of trails for public use.

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Saving Land Lowers Taxes

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home values, increasing the tax base without increasing the taxes. Despite the fact that the removal of the open space from the tax roles causes a small amount of a town’s taxes to be proportionately shared by the remaining properties, over a short period the increase in valuation of nearby properties to the preserved land more than compensates for the loss of taxes when the property is removed from the tax roles. Effectively, the preservation of open space slowly permits a community to stabilize its tax rate by lessening the new impacts and increasing the per-property value of existing properties.

Though many town residents look to commercial/industrial expansion as a panacea for this problem, towns must beware that they do not create their own trap. It is true that commercial/industrial properties, by themselves, do not drain a town from a tax perspective. However, new commercial/industrial spurs residential growth, requires greater services for the population increase, requires greater infrastructure capabilities, increases traffic, crime, pollution and noise, and contributes to the loss of community character and rural identity. All the ramifications point to additional tax problems. This scenario does not mean that a community should forego all residential development and buy up every piece of open space. It does mean that a community needs to balance its residential growth with a good mix of open space preservation and commercial/industrial expansion. This balancing requires proper planning and zoning, and can be done with a perspective that will allow communities to continue to grow while maintaining a stable tax rate. It requires that each community explore all available avenues to encourage responsible and fiscally prudent growth. The economic stability and, hence, the social stability of a community can be dependent upon this process.

1“Nation’s Housing – Quiet Communities, Open Natural Spaces Top Housing Draws”, San Francisco Chronicle, January 8, 1995

Robert Levite is a land use educator for UMass Extension. He is a former Littleton Assessor Board Member and former Littleton Conservation Trust Board Director. He is also an environmental attorney concentrating on land and water resource protection, real estate, and land use law. His office is in West Brookfield, MA. He can be reached at 508-831-1223 Ext. 247, or at BobLevite@hotmail.com.

LCT Secretary, Doreen Morse, reminds Littleton folk that she is happy to email advance notice of Trust events to those interested. Please send your email address to her at dannmorse@yahoo.com

Did you know that your workplace might allow you to make charitable donations through payroll deductions and/or might allow your employer to match your donations? Check it out and see if you can double your contributions!
How Saving Local Conservation Land Impacts Littleton’s Taxes by Don MacIver

Attorney Bob Levite’s accompanying article on how saving conservation land lowers taxes for communities throughout New England is well supported by solid evidence and collaborated by at least two major studies using different methodologies. One study was commissioned by the Southern New England Forest Consortium; the other was developed for the American Farmland Trust (AFT). Littleton’s own Master Plan highlights a Cost of Community Services (COCs) analysis performed by land use types for Fiscal Year 1999 data using the AFT methods (see Chapter 10 Fiscal Impacts, available on the town’s webpage at http://littletonma.org/Master%20Plan/chap%2010.htm#title ).

In essence, the COCS analysis grouped the town’s land according to three land use categories: residential, commercial/industrial, and open space which included farmland, forest, and conservation open space land. The COCS analysis reviewed the town’s financial statements looking at revenues and expenses by line item. Costs such as education, human services, and recreation clearly were attributable to residential land use alone and were assigned to that land type’s community service cost subtotal. In cases where financial statement line items were applicable to all land use types, such as public safety and general administrative services, the costs were assigned proportionally to each land use type. Using this method, specific land use type costs and proportioned general costs for each land type were tallied, thereby yielding a profit or loss calculation by land use.

The final results for Littleton were consistent with other findings for southern New England communities. In Littleton, for every dollar raised in revenue from residential development, provided municipal services cost $1.16, yielding a net loss to the town. The comparable municipal cost of services for commercial/industrial land use was $0.37 and for open space land use was $0.34, thereby yielding a net gain for the town in both cases.

Today, the disparity between residential development net loss and open space net gain is most likely far greater, given that recent open space land acquisitions have benefited from government grants, land gifts, personal donations, and dedicated revenue streams not related to tax revenues. The costs of services from possible secondary effects are not included in this study. Secondary effects for commercial/industrial land use include attracting additional residential development or some high risk facilities possibly posing a risk to environmental health, such as impacting drinking water aquifers or air quality, or to safety such as increasing road congestion from trucking and extra traffic.

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A fleeting glimpse of a coyote along the road or in the back yard or perhaps a mournful howl in the middle of the night is about all we notice about these dog-like animals in our town. They are relatively recent residents in eastern Massachusetts. From time to time people express fear of these critters, especially for our pets and children. The fear is that children, pets, and even adults will get attacked or pets will be killed and eaten by the marauding coyotes.

A good deal of misinformation (or a lack of information) abounds about our newly arrived wild animal residents. A superior article entitled “Wolves At The Door,” written by Gayle Goddard—Taylor and published in the spring 2004 issue of Massachusetts Audubon Society’s Sanctuary magazine, provides some excellent information about eastern Massachusetts coyotes. The information should ease our fears and help us to appreciate these interesting and intelligent creatures that are filling a niche in our ecosystem.

Originally a creature of the western prairies and a victim of past government eradication programs, the coyote’s range has greatly expanded. Recent studies have shown that the eastern North American wolf “hybridized” with scattered western coyotes resulting in what we now know as the eastern coyote.

Apparently, they entered Massachusetts about 1950, and have been seen in almost every town and city in the state. It appears that coyotes pair for life. Four to six pups per pair usually arrive in April and leave the den within two months to learn to hunt. In the fall or after a winter, the young coyotes are on their own and moving to other territories. Their life span is relatively short lasting three to six years in the wild. A few percent live beyond six years. Most die as a result of human contact like trapping, poisoning, or car accidents. Coyotes living in captivity can live into their teens.

Coyotes eat all sorts of things varying from vegetables to live or dead small animals. They can be attracted to backyard bird feeders and compost piles. They will make a meal out of a cat if they are attracted to a particular back yard. The only coyote attack on a human ever reported in the Northeast was when a coyote in Sandwich, MA bit a toddler in the year 1998. There is some evidence to suggest that the subject coyote was one that had been injured, rehabilitated, and returned to the wild, and was probably accustomed to being fed by humans. Coyotes are very territorial and will not overpopulate a given area unless fed regularly by humans. They will move around at night as far as ten miles. Researchers have found that humans and coyotes can coexist peacefully, as the coyote fills the niche as the top predator in our area left vacant by the wolf many years ago.

Please Remember the Littleton Conservation Trust in Your Will

What will be your Environmental Legacy? Using your estate to preserve open space is a wonderful legacy and considerable long-term tax savings can be realized by making a deferred gift to LCT. Once the value of an estate exceeds $650,000, the federal estate tax frequently takes 37% to 55% of the value of one’s estate at the time of death, so it pays to do some advanced planning. Please discuss this option with your estate planner. Thank you for your consideration. LCT is a 501(c) (3) Charitable Trust, established in 1966. Please call 978-486-8292 for more information.

Birds of Prey Program a Success

Over 330 people of all ages attended the Live Birds of Prey presentation sponsored by the Littleton Conservation Trust in cooperation with the Littleton Public Schools on Friday evening, April 2nd. This popular event raised $750 in proceeds for the Littleton Middle School science program, headed by science teacher Bernadette McQuilkin.

Mr. Tom Ricardi of the Massachusetts Bird of Prey Rehabilitation Facility traveled all the way from Conway, MA to introduce six raptors one by one to the standing room only audience. The birds included a barn owl, saw whet owl, turkey vulture, bald eagle, kestrel, and an African red-tailed hawk. As he introduced each raptor, Mr. Ricardi explained interesting facts about the bird's species. After the presentation, he invited the audience to come up front for a closer look.
So if saving land lowers taxes why did Littleton’s taxes rise sharply this year when we acquired over 317 acres of open space last year? No tax revenues were used to acquire this land. Instead, dedicated revenue streams from cell tower leasing over the next eight years will fund the approximately 173 acres of the combined Hartwell Property and the Prouty Woods Community Forest. Additionally, the Prouty Woods won a partial state grant of $250,000. Active collaborative fundraising by the Littleton Conservation Trust and New England Forestry Foundation is aimed to raise another $250,000 to fill the gap between the full amount requested from the state and what was granted. Still yet, generous donations of other major land parcels and Conservation Restrictions were gifted to the Littleton Conservation Trust at no cost. Land gifts to the Conservation Trust include 31 acres of the former Cobb Farm from the Cobb family and 10 acres on Bumblebee Lane from the Dunn family; a variety of small land parcels were also gifted to the municipal Conservation Commission. Conservation Restrictions, which eliminate development rights in perpetuity, were gifted to the Conservation Trust from Edith and Paul Smith on Whitcomb Ave. for 28 acres, the second donation in a series of three, and again from the Cobb family for another 60 acres.

Additionally, the Conservation Trust provides the town with considerable free services. As part of its mission as a not-for-profit public charitable trust, the Conservation Trust acquires and maintains publicly accessible properties, creates and maintains passive recreation trails on these properties as well as on many other municipally owned properties, and provides community-based environmental education programs and some school-based environmental events and funding. All of these services are provided by the all volunteer Conservation Trust and are offered for free, so there are no costs generated for these open space related services.

The impact of removing potential residential land has had immediate positive effects upon the town’s expenditures. Most noticeably, the newly planned police station has been downscaled significantly saving on major capital expenditures which also will translate in smaller future operational costs than might have occurred otherwise. These savings should be reflected in other areas as well, such as fire protection and the exclusive residential needs, such as education (at an estimated cost of $8,000 per student), human services, and recreation.

With no net open space land acquisition costs, very low maintenance costs, and significant positive financial impacts from acquiring open space, the cause for this year’s raised taxes is found elsewhere. The increase in taxes are attributable to many other sources, such as recent major building expenditures, cost overruns, unrealized anticipated revenues from commercial/industrial development, a depressed local economy, upward property reassessments, and the recent shifting of the property tax burden rate more on to residential use and less from commercial/industrial use. Without the positive effect of open space acquisitions current and future taxes would go even higher.

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**The Book Corner**

These and other books donated by the LCT are available at the Reuben Hoar Public Library

*Stirring the Mud...on Swamps, Bogs, and Human Imagination*  
By Barbara Hurd

This book was not what I expected when LCT selected it for donation to the Reuben Hoar Library. I expected a gem of knowledge on swamps and bogs, perhaps with a slight philosophical turn. This is not the true aim of the book, yet reading it is like finding a sparkling gem. We find along the way new, refreshing and poetic thoughts about life, nature and our place in the whole of it. Hurd examines the swamp/bog as a border, a refuge, a place for reflection. Yes, we learn about it’s unusual treasures, the pitcher plant, the sundew, the water shrew. Did you know that the jack-in-the-pulpit chooses it’s gender based on its reserves going into winter? The book’s strength, however, is it’s poetic reminiscence, its stretching and turning of our outlooks and directions. Hurd not only stirs the mud to reveal the swamps unique inhabitants, but she stirs the mud of our minds.

Review by Doreen Morse

*Chased By The Light a 90-Day Journey*  
by Jim Brandenburg

Jim Brandenburg is a National Geographic Photographer. His *Chased by the Light a 90-Day Journey* is a book of 90 photographs, taken one-a-day over a three-month period. The pictures are exquisite, but it is the journey that sets this book apart.

What started as a professional challenge, went on to change the author’s life dramatically. Almost simultaneously, the boreal forest of Minnesota that he loved and photographed, was devastated by a freak windstorm. In simple prose, Brandenburg describes his evolving appreciation of change in himself and the natural world around him.

It is a small book lending itself to a single, pleasurable sitting, either at home or in one of those comfy library chairs.

Review by Rick Findlay

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Upcoming Events

Alaska Wilderness Presentation at April 30 Annual Meeting (continued from page 1)

The Wilsons will present breathtaking photos of mammals, migratory birds, and Arctic tundra landscapes. Narrated with commentary about their nineteen day canoe trip and other Arctic wilderness forays, the Wilsons’ slideshow will treat you to intimate views of snowy owls at the nest, caribou maneuvering icy river crossings, and barren ground grizzly bear signs. Catch rare glimpses of Musk oxen. Watch Peregrine falcons, yellow-billed loons, waterfowl, and shorebirds galore join in a nesting frenzy. Meet lemmings, arctic hares and arctic foxes. Learn how light and weather, mosquitoes and lemmings, play into a symphony of life in the remote ecosystem above the Arctic circle.

In addition to the slideshow, the Wilsons will bring touchable wildlife artifacts and offer cameo appearances of three live Arctic birds of prey (snowy owl, short-eared owl, and northern raven). This year’s Ed Bell Forum will make for an unforgettable evening! This event is free and is co-sponsored by the Littleton Public Schools.

Light refreshments will follow the Alaskan Arctic Wilderness Program. The Littleton Performance Center is located at the new Littleton High School, at 56 King Street.

Annual Canoe Trip: Spectacle Pond
Saturday, June 5
1:30 PM (~ 2 hours)

We continue our exploration of Littleton’s ponds and lakes. Spectacle Pond, although smaller than Long Lake and Fort Pond, has an interesting shoreline and evidence of beaver activity.

Bring your canoe or kayak, appropriate personal floatation devices for paddlers and passengers, especially for young children.

Put your canoe or kayak in at the Spectacle Pond launch site on Route 119 across from Agway (661 Great Road). Leave your car at the far end of the Agway parking lot.

For information contact Steven Sussman: 978-486-9630 or sussman@alum.mit.edu.

(rain date is Sunday, June 6)