

CONNECTICUT Land Conservation Council

Testimony on House Bill No. 6469
Finance, Revenue and Bonding Committee
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Co-Chairs Fonfara, Rojas and Frantz, Vice-Chairs Leone, Boucher, Elliot and McGee, Ranking Member Davis, and Members of the Finance, Revenue and Bonding Committee:

Thank you for this opportunity to present testimony on behalf of the Connecticut Land Conservation Council (CLCC) regarding **House Bill No. 6469, An Act Allowing Municipalities to Determine the Property Tax Treatment of Certain Properties.**

As the state's umbrella organization for the land conservation community, the Connecticut Land Conservation Council (CLCC) advocates for land conservation, stewardship and funding, and works to ensure the long-term strength and viability of the land conservation community in Connecticut.

CLCC is opposed to this bill which would provide municipal legislative bodies with discretion in deciding if taxable land would become tax exempt upon a change of use or ownership. We are particularly concerned with the adverse impact that this bill could have on the work of Connecticut's land trusts.

Land trusts are 501(c)3 non-profit, tax exempt organizations with a primary mission of conserving land *in perpetuity*. Connecticut is home to 138 land trusts (the third highest in the United States); most are small, all-volunteer and operate in a single town. According to the 2015 National Land Trust Census, Connecticut's land trusts have conserved approximately 190,193 acres. Our land trusts are thus not only critical to protecting the quality of life and environment in communities across the state, but are also essential partners in the state's efforts in reaching its goal of conserving 21% of its land area as open space.

Currently, property owned by land trusts is exempt from taxes pursuant to Connecticut General Statutes Section 12-81 (7). H.B. 6469 would eliminate that automatic exemption, leaving land trusts unable to determine in advance of an acquisition whether or to what extent they will be financially impacted. This uncertainty will make it difficult for the land trust to budget and ultimately have a chilling effect on their land conservation efforts. Indeed incurring an unexpected tax assessment upon a reevaluation may be enough to put a land trust out of business.

While we understand that the underlying intent of this bill is to provide municipalities with the option of keeping land on the tax rolls, we respectfully contend that leaving land as open space is actually a better deal for a town or city. Open space requires almost no municipal services, provides opportunities for recreation, tourism and community engagement, increases neighboring property values (thereby increasing tax revenues) and has enormous ecological value in protecting our air and water.

On behalf of the Connecticut Land Conservation Council, I thank you for this opportunity to provide our comments. We would be happy to answer any questions you may have and/or provide additional information about the wonderful conservation work undertaken every day by our state's land trust community.

