

**Final Report**  
*for the*  
Connecticut Land Conservation Council

*Written by*  
Tory Grieves, MEM/MBA '18  
*and*  
Andrew Greaves, MEM/MBA '18

*As part of the course*  
Strategies for Land Conservation  
*at the*  
Yale School of Forestry and Environmental Studies

May 27, 2017

## 1. Process

- Objective: CLCC requested assistance from students in the Yale FES Strategies for Land Conservation (SLC) course to better understand “whether CT municipal assessors are routinely taking into account the impact of a conservation easement (CE) when determining a property’s valuation.”<sup>1</sup> Tory Grieves (MEM/MBA ’18) and Andrew Greaves (MEM/MBA ’18), students in the SLC course, worked on the project and are hereafter referred to as the “project team.”

The original project concept was to survey tax assessors in the state to inform recommendations for CLCC and other land trusts in Connecticut. After initial conversations with project coordinators Catherine Rawson and Humphrey Tyler, the group collectively decided that the project team would interview land trusts in order to understand where they felt barriers to understanding existed with regard to property tax assessment. Based on survey results, the project team would then develop a series of recommendations for CLCC, with a focus on developing the concept for an educational event that CLCC might hold for land trusts in the future.

- Methods: Pursuant to the above objective, the project team took a multi-pronged approach, which included the following:
  - *Meeting with head of Connecticut Association of Assessing Officers (CAAO)* – the project team, along with Humphrey Tyler, met with John Chaponis, the head of CAAO on March 8, 2017 in Colchester, CT. The purpose of the meeting was to better understand municipal finance, real estate assessments (valuation), and property tax levies.
  - *Survey of Land Trusts* – the project team developed a survey, which was distributed to land trusts (respondents = 21) in person at the Connecticut Land Conservation Conference, organized by CLCC and held on March 18, 2017. A digitized version of the survey was distributed via email to land trusts, garnering another 44 survey responses. In total, the project team received 65 survey responses.
  - *Survey Analysis* – The project team analyzed survey results with an eye towards identifying areas of greatest confusion and opportunities for CLCC to enhance understanding of the assessment process among land trusts.
  - *Workshop* - The project team conducted a workshop for roughly 15 attendees on Friday, April 28 in Middletown, CT. The purpose of the workshop was to share results of the land trust survey and conduct a stakeholder mapping exercise to help participants and CLCC better understand how to improve communication and understanding between tax assessors, land trusts, and other key stakeholders.

---

<sup>1</sup> CLCC project proposal

## 2. Findings

- **Land Trust Survey**

The survey distributed to land trusts was comprised of ten questions designed to better understand how land trusts gauge their understanding of the property tax assessment process, relevant legislation like PA 490, and how land trusts they typically interact with assessors. Full survey results are located in the Appendix folder.

Several interesting insights emerged from the survey. First, the vast majority of respondents (36%) reported being ‘not at all’ or only ‘slightly’ knowledgeable about the property assessment process in CT. Another 56% reported being ‘moderately’ knowledgeable.

Moreover, there was significant variance in the extent to which land trusts communicate with assessors. 23% reported never communicating with the local tax assessor’s office, while 19% reported communicating more than 4 times per year. Most commonly (58%) reported speaking 1-3 times per year.

Similarly, land trusts varied significantly in terms of notifying tax assessors when an easement is placed on a property. While 48% reported that they *do* notify tax assessors, 29% reported that they *do not* notify tax assessors, with another 23% reporting that they are not sure whether or not their land trust reports this information to assessors.

This may be somewhat related to another survey result: more than half (59%) of respondents were unsure of how conservation easements are valued by assessors in their towns. 48% were also unsure if local assessors consider the impact of a conservation easement on a property’s value.

During the conservation easement acquisition process, 27% of respondents reported that they do not usually discuss property taxes.

- **Workshop: Stakeholder Maps**

The results sharing and stakeholder mapping workshop, held on April 28, 2017, attracted roughly 15 participants representing CLCC, land trusts, and assessors. The first half of the session was spent sharing results of the survey and asking participants to reflect upon and discuss the findings.

Discussion points: There were several particularly interesting points of discussion that emerged from the workshop:

- *PA 490:* The relationship between PA 490 and conservation easements in Connecticut was a topic of interest and uncertainty at the workshop (as was reflected in the survey). One participant noted that PA 490 enables a plot to be sold after 10 years; so while it may offer landowners greater property tax

savings in the short-term, its long-term conservation value is much more limited.

- *The importance of tax when acquiring conservation easements:* As reflected in the survey responses, there was a fair amount of variance in how important land trusts perceive taxes when acquiring conservation easements. Some said that property tax is very important, and is a key consideration that the organization uses when engaging landowners. Another participant noted that “taxes are sometimes a catalyst” that can be used to bring landowners to the table. However, several in the room mentioned that organizations have to be extremely careful about not giving tax advice, given that this is not their area of expertise and may be a legal liability.
- *Understanding assessors:* Participants generally expressed confusion over how assessors make decisions and what their priorities are. One land trust stated that “assessors try to make as much money for the town as they can” and are thus try to remove PA 490 designation where possible. This can also make putting a qualifying property under PA 490 more risky than putting the land under easement.

Stakeholder mapping takeaways: To conduct the stakeholder mapping exercise, workshop participants were divided into groups of 3-4 and provided with large sheets of paper, post-its, and markers. They were then asked to identify all of the stakeholders that are key to conducting their work – whether that be on a daily, monthly, yearly or more intermittent basis. Each group then drew lines between stakeholders to represent relationships; thicker lines denoted stronger relationships or actors that interact more frequently. Finally, using color-coded post-it notes, groups were asked to identify – for each relationship line – aspects of synergy as well as barriers. Digitized versions of the stakeholder maps, as well as photos of the exercise, can be found in the Appendix Folder.

Key takeaways of the stakeholder mapping exercise included:

- *Lack of understanding regarding town clerks’ work:* Much discussion centered on the role of town clerks and town planners, which many participants recognized as important but did not understand very well. Many felt that this was important, particularly as a way to strengthen relationships between land trusts and town planners and find ways to work together to fold conservation goals into broader town priorities. Moreover, there was a general lack of understanding of how assessors and town planners work together, and many expressed interest in understanding this better going forward.
- *Diversity of actors and required relationships:* Several participants expressed surprise at the number of diverse stakeholders that land trusts work with, both directly and indirectly – as well as the diversity of stakeholders on which their work relies. A number of participants noted the need to focus on relationship building – across the map – in the future.

Additional questions raised at the workshop: The results sharing and stakeholder mapping portions of the workshop created an opportunity for participants to think

critically about their work, relationships with key stakeholders, and areas for greater understanding and growth. As such, a number of questions emerged during the workshop:

- How does the land trust community prepare for legislative challenge and change, and how can land trusts better prepare in the future?
  - Nonprofits have been reaching out to land trusts to support opposition to legislative change intent on taxing non-profits, including educational institutions. Is this a partnership land trusts are interested in engaging in?
  - What is the link between property tax, town priorities (e.g. education) and land trusts? How can land trusts think more strategically about its role as it relates to municipal tax?
  - How can land trusts be more proactive about and effective in communicating the multiplicative benefits of conservation easements?
  - How can information systems that catalogue land transactions be improved?
- **Workshop: Exit Survey**

At the conclusion of the workshop, the project team issued a survey to participants, consisting of three questions (summarized below; full survey results located in Appendix Folder).

- *Question 1: What was your main takeaway today?* Participants were generally interested in finding ways to improve relationships and understanding between land trusts and assessors in Connecticut. Additionally, some were struck by how many stakeholders emerged from the mapping process and felt a need to cultivate these various relationships.
- *Question 2: What surprised you the most?* General lack of understanding among land trusts of the assessment process stood out to many participants as surprising. Many participants also found the survey results to be unexpected.
- *Question 3: Are there specific conservation easement laws or aspects of land assessment you would like the CLCC to help you understand?* While about half of the respondents answered ‘no,’ those who are interested in receiving help from CLCC are interested in better understanding how town assessors view conservation easements and learning more about tax law.

### 3. Recommendations

Based on information gathered by the project team through conversation with John Chaponis, the land trust survey, and the workshop, the project team has developed the following recommendations for CLCC:

- *Conduct a workshop with John Chaponis (CAAO):* John is extremely knowledgeable about property tax assessment and municipal finance more broadly. Setting up a workshop for land trusts would help to fill a key gap in knowledge as well as start to foster relationships between land trusts and assessors. The workshop might consist of the following:
  - Examples of land parcels with indicative numbers

- Guidance on how to manage relationships with assessors
  - List of what info is publicly available and at LT's disposal
  - Calendar of tax year and important dates
- *Establish a resource library to foster education and promote institutional knowledge:* As an umbrella organization for land trusts in the state, CLCC is uniquely positioned to serve as a home base for resources about tax assessment and municipal finance and how they relate to conservation easements. The library might consist of the following:
    - Resources for landowners
      - Overview of PA490
      - PA490 vs. CEs (John Bingham's ideas)
    - For LT employees
      - Main differences between CT and other states
      - CLCC documentation of past lawsuits against land trusts to educate those under litigation
  - *Facilitate relationship building between land trusts and town offices:* Workshop participants in particular felt the need to develop better relationships with town clerks and town planners. CLCC might consider organizing "Meet the land trusts" regional dinners, inviting town clerks and town planners to get to better know land trusts. In addition, CLCC might help to organize tours of town hall for land trusts by town clerks.
  - *Develop targeted resources to address specific knowledge gaps:* Using information gathered through this project, CLCC might follow-up with a one-pager on the results of the survey, to be distributed to its land trusts. This might also include a categorization of "not sure" questions: break down into "always", "most times" (list exceptions), and "sometimes. CLCC could also use its expertise to help land trusts identify if their situation or the behavior of their local assessor is out of the norm
  - *Develop and foster the "ideal stakeholder map":* What does CLCC envision as the best, most functional system for land conservation in Connecticut? Who is involved, and what do relationships look like between those stakeholders? Taking the time to develop an ideal stakeholder map and prioritize relationships and other areas for improvement could help CLCC foster improvements throughout the ecosystem. In turn, this would help to strengthen CLCC's own mandate and achieve its goals.

#### 4. Appendix Folder: Table of Contents

In this folder, please find the following appendix items attached:

- From project:
  - Individual survey responses (Excel file)
  - Summary survey responses (Excel file)

- From workshop:
  - Notes (Word document)
  - Digitized stakeholder maps (Powerpoint deck)
  - Photos (folder with photos)
  - Exit Survey Results (Excel file)
  - Presentation slide deck (Powerpoint deck)

If you have any further questions or comments about this material, please feel free to email us:

- Tory Grieves: [tory.grieves@yale.edu](mailto:tory.grieves@yale.edu)
- Andrew Greaves: [andrew.greaves@yale.edu](mailto:andrew.greaves@yale.edu)