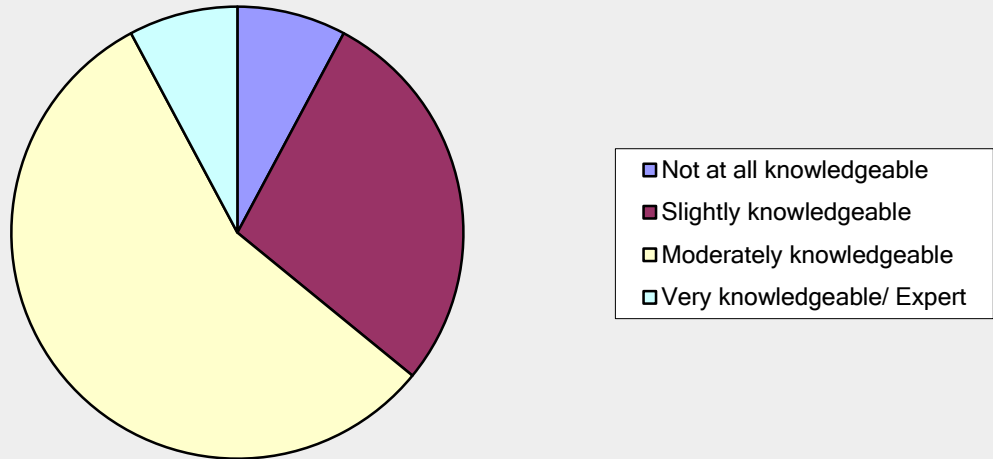


How would you describe your understanding of the land assessment process in your land trust's town(s)?

| Answer Options | Response Percent | Response Count |
|----------------------------|------------------|----------------|
| Not at all knowledgeable | 7.8% | 5 |
| Slightly knowledgeable | 28.1% | 18 |
| Moderately knowledgeable | 56.3% | 36 |
| Very knowledgeable/ Expert | 7.8% | 5 |
| <i>answered question</i> | | 64 |
| <i>skipped question</i> | | 1 |

How would you describe your understanding of the land assessment process in your land trust's town(s)?

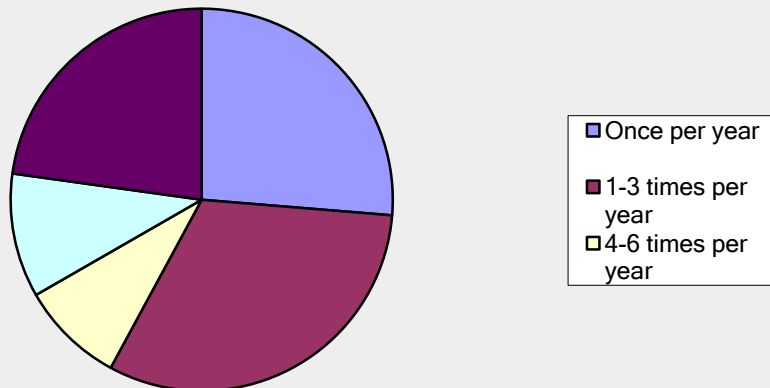


On average, how many times per year does your land trust communicate with (including submitting documentation to) the Tax Assessor's office in your town(s)?

| Answer Options | Response Percent | Response Count |
|--------------------------|------------------|----------------|
| Once per year | 26.3% | 15 |
| 1-3 times per year | 31.6% | 18 |
| 4-6 times per year | 8.8% | 5 |
| More than 6 times | 10.5% | 6 |
| Never | 22.8% | 13 |
| Other (please specify) | | 8 |
| <i>answered question</i> | | 57 |
| <i>skipped question</i> | | 8 |

| Number | Response Date | Other (please specify) | Categories |
|--------|----------------------|--|------------|
| 1 | Apr 14, 2017 7:49 PM | this is a staff/board concern | |
| 2 | Apr 14, 2017 7:42 PM | don't know | |
| 3 | Apr 14, 2017 7:41 PM | seldom | |
| 4 | Apr 14, 2017 7:38 PM | only when an acquisition or donation is being considered | |
| 5 | Apr 11, 2017 2:43 PM | we have contacted them when they have mistakenly sent the tax bill to us on instead of the owner of a property where we have a conservation easement | |
| 6 | Apr 5, 2017 12:10 AM | Whenever a new property is acquired an M4 is filed / quadrennial M3s are filed | |
| 7 | Apr 4, 2017 4:15 PM | Every 4 years Quadrennial reports | |
| 8 | Apr 4, 2017 3:21 PM | Filing M-3 and m-4 forms upon acquisition and renewal q 3 y | |

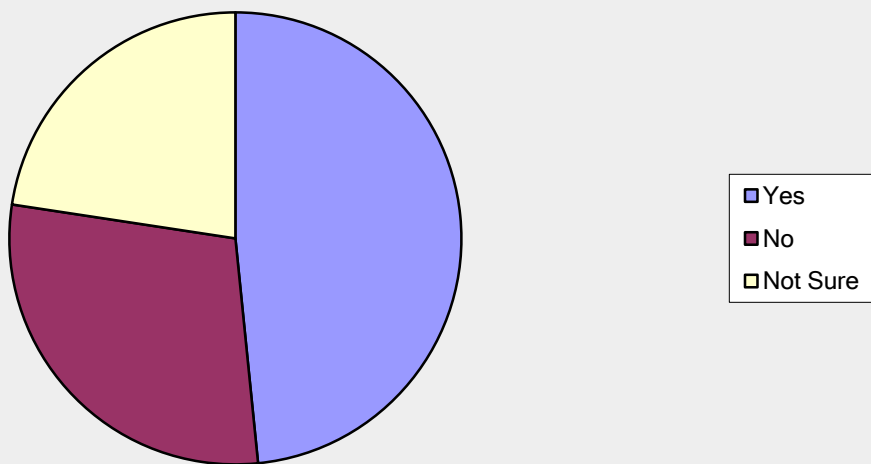
On average, how many times per year does your land trust communicate with (including submitting documentation to) the Tax Assessor's office in your town(s)?



Does your land trust notify the Tax Assessor when a conservation easement is recorded?

| Answer Options | Response Percent | Response Count |
|--------------------------|------------------|----------------|
| Yes | 48.4% | 30 |
| No | 29.0% | 18 |
| Not Sure | 22.6% | 14 |
| <i>answered question</i> | | 62 |
| <i>skipped question</i> | | 3 |

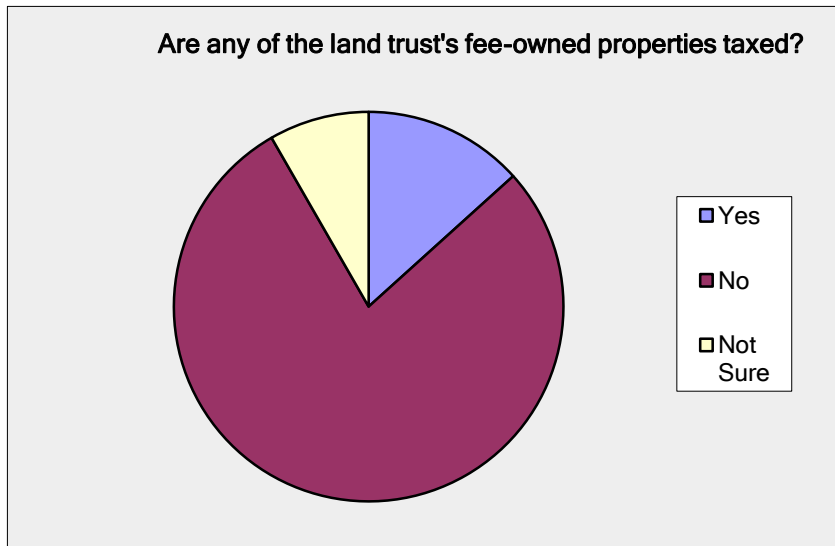
Does your land trust notify the Tax Assessor when a conservation easement is recorded?



Are any of the land trust's fee-owned properties taxed?

| Answer Options | Response Percent | Response Count |
|--------------------------|------------------|----------------|
| Yes | 13.3% | 8 |
| No | 78.3% | 47 |
| Not Sure | 8.3% | 5 |
| Other (please specify) | | 6 |
| <i>answered question</i> | | 60 |
| <i>skipped question</i> | | 5 |

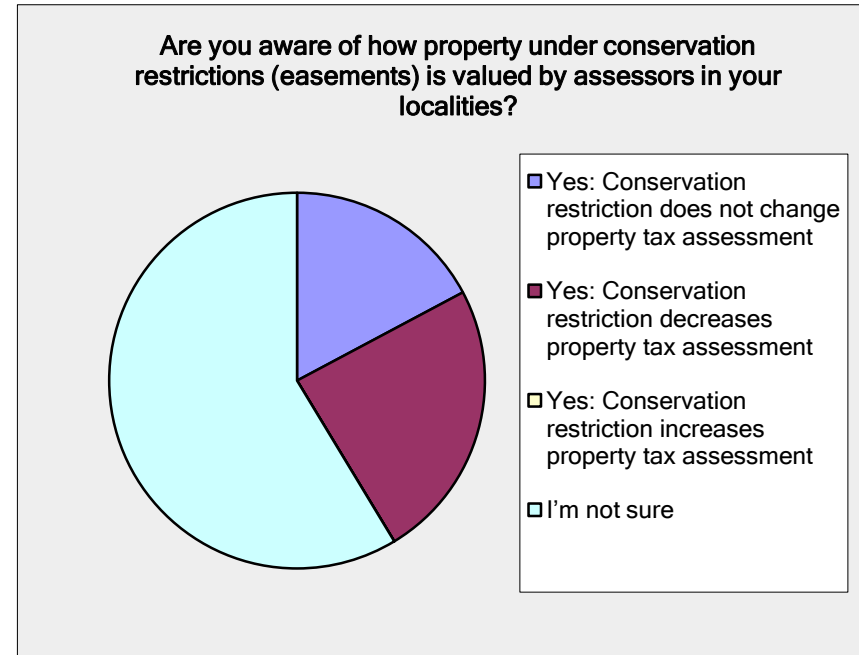
| Number | Response Date | Other (please specify) | Categories |
|--------|----------------------|--|------------|
| 1 | Apr 14, 2017 7:51 PM | don't own land | |
| 2 | Apr 14, 2017 7:32 PM | Don't own land | |
| 3 | Apr 11, 2017 3:36 PM | with one strange exception, which may not last | |
| 4 | Apr 11, 2017 2:43 PM | we have no fee-owned property | |
| 5 | Apr 4, 2017 9:57 PM | We own three buildings. One of them was recently put on the Grand List because it has a life-use tenant. | |
| 6 | Apr 4, 2017 2:35 PM | we have agreed to taxes on the value of the buildings on fee-owned properties, but none of the land is taxed | |



Are you aware of how property under conservation restrictions (easements) is valued by assessors in your localities?

| Answer Options | Response Percent | Response Count |
|---|------------------|----------------|
| Yes: Conservation restriction does not change property tax assessment | 17.2% | 10 |
| Yes: Conservation restriction decreases property tax assessment | 24.1% | 14 |
| Yes: Conservation restriction increases property tax assessment | 0.0% | 0 |
| I'm not sure | 58.6% | 34 |
| Other (please specify) | | 14 |
| <i>answered question</i> | | 58 |
| <i>skipped question</i> | | 7 |

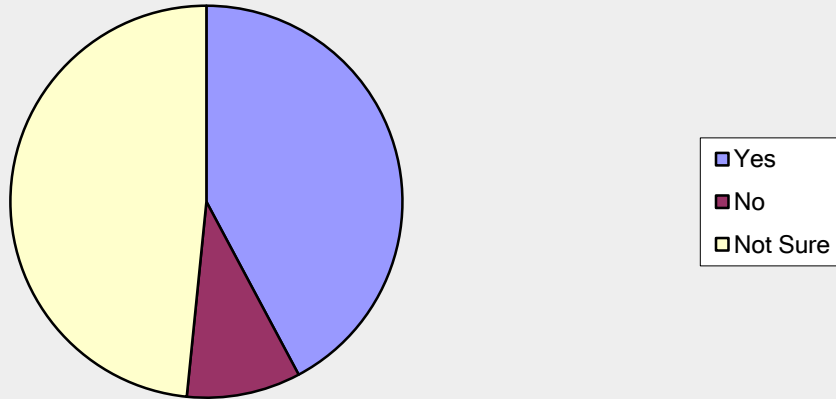
| Number | Response Date | Other (please specify) | Categories |
|--------|-----------------------|--|------------|
| 1 | Apr 14, 2017 7:31 PM | no | |
| 2 | Apr 12, 2017 3:28 PM | We have no conservation easements, only fee simple | |
| 3 | Apr 12, 2017 12:29 AM | Our larger easement properties are in 490 so easements do not affect valuation for tax purposes. | |
| 4 | Apr 11, 2017 3:36 PM | But it should | |
| 5 | Apr 7, 2017 12:58 PM | Depends on the town and the easement restrictions | |
| 6 | Apr 5, 2017 12:10 AM | Most, if not all, are already in the PA490 program, so any change should be minimal | |
| 7 | Apr 4, 2017 10:13 PM | It varies. If there is an easement on an entire parcel the assessment is decreased but if on only part of a parcel it likely won't change. | |
| 8 | Apr 4, 2017 6:15 PM | Ce lowers assessment if property is not already assessed under PA 490 | |
| 9 | Apr 4, 2017 4:15 PM | I experience this when I gave conservation easement on my own land. | |
| 10 | Apr 4, 2017 2:35 PM | land is taxed according to use when not owned by a non-profit | |
| 11 | Apr 4, 2017 12:30 PM | We hold only one conservation restriction | |
| 12 | Apr 4, 2017 12:21 PM | Land that we have aCE on is already taxed as open space | |
| 13 | Apr 4, 2017 12:12 PM | it varies | |
| 14 | Apr 4, 2017 11:23 AM | Depends on how the property was previously assessed | |



To the best of your knowledge, do the assessors serving your town(s) consider the impact of a conservation restriction (easement) on a property's valuation as part of the assessment process?

| Answer Options | Response Percent | Response Count |
|--------------------------|------------------|----------------|
| Yes | 42.2% | 27 |
| No | 9.4% | 6 |
| Not Sure | 48.4% | 31 |
| <i>answered question</i> | | 64 |
| <i>skipped question</i> | | 1 |

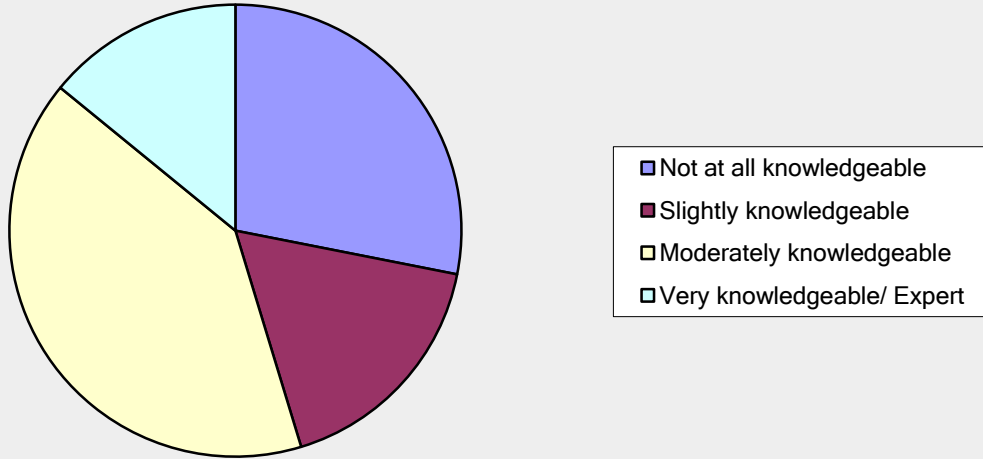
To the best of your knowledge, do the assessors serving your town(s) consider the impact of a conservation restriction (easement) on a property's valuation as part of the assessment process?



How would you describe your understanding of PA 490 ("Current Use Valuation") ?

| Answer Options | Response Percent | Response Count |
|----------------------------|------------------|----------------|
| Not at all knowledgeable | 28.1% | 18 |
| Slightly knowledgeable | 17.2% | 11 |
| Moderately knowledgeable | 40.6% | 26 |
| Very knowledgeable/ Expert | 14.1% | 9 |
| <i>answered question</i> | | 64 |
| <i>skipped question</i> | | 1 |

How would you describe your understanding of PA 490 ("Current Use Valuation") ?

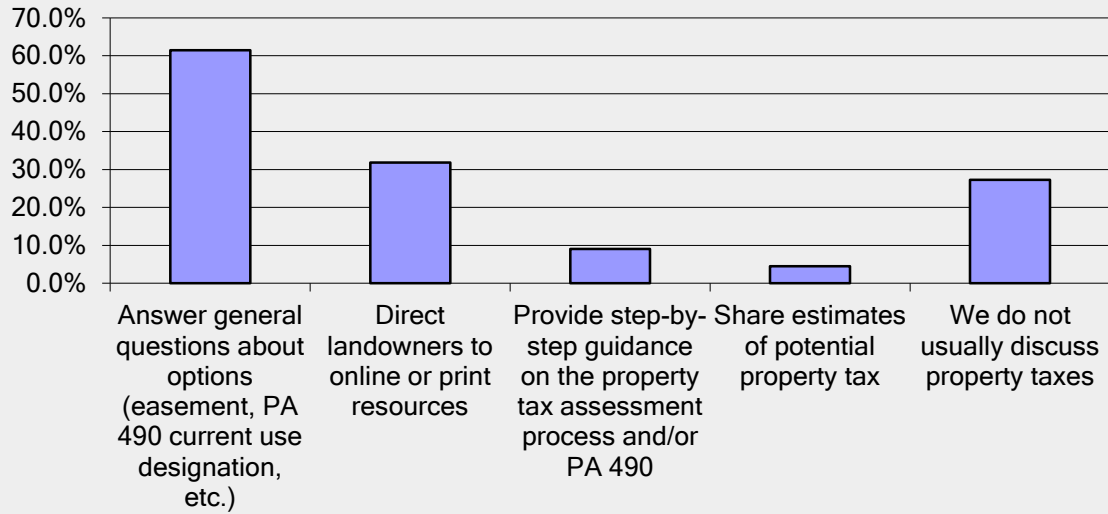


During the conservation easement acquisition process, what guidance or information about property taxes does your land trust provide to land owners? (Circle all that apply)

| Answer Options | Response Percent | Response Count |
|---|------------------|----------------|
| Answer general questions about options (easement, PA 490 current use designation, etc.) | 61.4% | 27 |
| Direct landowners to online or print resources | 31.8% | 14 |
| Provide step-by-step guidance on the property tax assessment process and/or PA 490 | 9.1% | 4 |
| Share estimates of potential property tax | 4.5% | 2 |
| We do not usually discuss property taxes | 27.3% | 12 |
| Other (please specify) | | 21 |
| <i>answered question</i> | | 44 |
| <i>skipped question</i> | | 21 |

| Number | Response Date | Other (please specify) | Categories |
|--------|-----------------------|---|------------|
| 1 | Apr 14, 2017 7:49 PM | we only have fee properties, no pure easements | |
| 2 | Apr 14, 2017 7:38 PM | we do not have any conservation easements | |
| 3 | Apr 14, 2017 7:36 PM | do not acquire property | |
| 4 | Apr 12, 2017 3:28 PM | We do not seek conservation easements. | |
| 5 | Apr 12, 2017 1:24 PM | No recent acquisitions of conservation easements | |
| 6 | Apr 12, 2017 12:29 AM | We indicate the possibility of tax savings but do not offer advice. | |
| 7 | Apr 11, 2017 7:51 PM | we suggest to talk to accessor's office We discuss with landowners that only a buildable lot will reduce their taxes in a meaningful way- but do not provide any estimates. | |
| 8 | Apr 11, 2017 5:45 PM | we advise the owner to consult their own attorney/tax person | |
| 9 | Apr 11, 2017 2:43 PM | | |
| 10 | Apr 11, 2017 12:40 PM | We have no easements. | |
| 11 | Apr 7, 2017 12:58 PM | We refer to counsel or tax accountant. | |
| 12 | Apr 5, 2017 12:10 AM | We don't accept many CEs, but when we do, we advise the landowner to consult their own tax advisers. Nearly all of our few easements are on Town- or State-owned open space or were acquired as part of the development permitting process. The exception is a farm that already had PA490 status. | |
| 13 | Apr 4, 2017 9:57 PM | Would direct donor to assessor. | |
| 14 | Apr 4, 2017 6:48 PM | Kongscut Land trust has outright ownership only no easements | |
| 15 | Apr 4, 2017 4:15 PM | We don't accept easements in general. Most of our properties are fee-owned. | |
| 16 | Apr 4, 2017 3:44 PM | We hold no easements, We record DEEP easements. | |
| 17 | Apr 4, 2017 3:21 PM | refer owner to town assessor | |
| 18 | Apr 4, 2017 2:35 PM | We do not plan to acquire more conservation restrictions. | |
| 19 | Apr 4, 2017 12:30 PM | We don't have any easements. We own in fee. | |
| 20 | Apr 4, 2017 10:35 AM | Refer to tax professionals | |
| 21 | Apr 4, 2017 10:06 AM | | |

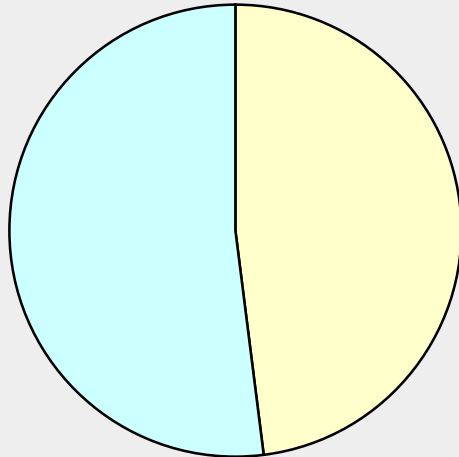
During the conservation easement acquisition process, what guidance or information about property taxes does your land trust provide to land owners? (Circle all that apply)



Do you believe that designating land for Current Use Valuation under PA 490 is in the best interest of the landowner?

| Answer Options | Response Percent | Response Count |
|--------------------------|------------------|----------------|
| Never | 0.0% | 0 |
| Rarely | 0.0% | 0 |
| Sometimes | 48.0% | 24 |
| Most times or Always | 52.0% | 26 |
| <i>answered question</i> | | 50 |
| <i>skipped question</i> | | 15 |

Do you believe that designating land for Current Use Valuation under PA 490 is in the best interest of the landowner?



- Never
- Rarely
- Sometimes
- Most times or Always

Are there specific conservation easement laws or aspects of land assessment you would like the CLCC to help you understand?

| Answer Options | Response Percent | Response Count |
|------------------------|------------------|--------------------------|
| Yes | 37.7% | 20 |
| No | 62.3% | 33 |
| Other (please specify) | | 14 |
| | | answered question |
| | | 53 |
| | | skipped question |
| | | 12 |

| Number | Response Date | Other (please specify) | Categories |
|--------|-----------------------|--|------------|
| 1 | Apr 18, 2017 12:44 AM | Business case that demonstrates how an enhanced conservation easement is very attractive to high income earners vs 490 application. | |
| 2 | Apr 14, 2017 7:42 PM | I would like to know more about how properties with easements are assessed. At the moment, WLT doesn't have any easements in which the property owner is to a taxpayer | |
| 3 | Apr 14, 2017 7:41 PM | Tax liability related to acquisition/grand list dates and status of legislative waiver | |
| 4 | Apr 12, 2017 3:28 PM | We do not have cons. easements, nor look for them. | |
| 5 | Apr 12, 2017 1:24 PM | Valuation of timber and other renewable/sustainable natural resources | |
| 6 | Apr 12, 2017 12:29 AM | Information which could describe the impact of easements on land assessment which could be shared with landowners and our assessor. | |
| 7 | Apr 11, 2017 2:43 PM | So, what's PA 490? How does it work? Etc. | |
| 8 | Apr 7, 2017 12:58 PM | More information is always better. | |
| 9 | Apr 5, 2017 12:10 AM | Education is always useful, but we tend to go after fee owned properties. | |
| 10 | Apr 4, 2017 3:44 PM | Assessing land values for recording in a 990. | |
| 11 | Apr 4, 2017 3:21 PM | Is taxation for land trusts a real threat? | |
| 12 | Apr 4, 2017 2:35 PM | If the parcel under easement is too small to qualify for 490, what options are used by other towns | |
| 13 | Apr 4, 2017 2:30 PM | Don't know what I don't know | |
| 14 | Apr 4, 2017 10:35 AM | When we accept donated land, how do we make sure we are not liable for unpaid property taxes | |

