



Green Space Advisor

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Message From The President: Bobby Berg

This Spring the board of Greater Sandy Spring Green Space welcomed three new members. This is important because it is board members who do most of our volunteer work. I encourage you to meet Howard, Dale Ann, and John by coming to our next board meeting (first Tuesday of the month), attending our annual meeting next March, or visiting our table at Winterfest on December 1.

Howard Fullerton During Howard's career with the U.S. Bureau of Labor Statistics, he researched the demographics of America's workers, who have become on average older and more diverse. Using that research he authored projections of the U.S. labor force. Since retirement, Howard has served as Presiding Clerk and interim chief of staff of the Baltimore Yearly Meeting, which includes congregations in Maryland, Virginia, central Pennsylvania, eastern West Virginia, and the District of Columbia. He is the immediate past president of the Friends House Residents Association.

Dale Ann Pearlman Dale Ann is a Maryland realtor, and she has worked as a legal secretary and as a technical team lead for a federal training center. She has a strong interest in preserving greenspace wherever possible by seeking ways in which humans can respectfully co-exist with our wild neighbors and by planning growth responsibly. Dale Ann is motivated by seeing major changes in the county, such as the ICC and developments on previously wild land. She volunteers as a computer tutor, enjoys gardening, playing piano, and composing music.

John Salzberg John has a Ph.D. in political science and is an expert in international human rights. His career included positions in support of the U.S. House of Representatives, the State Department, the American Association for the Advancement of Science, and American University. John is also serving as vice-president in two local organizations, the Friends House Residents Association and the Sandy Spring Civic Association.

Building capacity for the land trust: It's about becoming more competent to do our job.

By Robin Ziek

Greater Sandy Spring Green Space is an organization with 15 years of history, and a future of possibilities. We have successfully garnered conservation easements on over 175 acres in the Sandy Spring area, provided oversight on that acre-

age, and we look forward to holding additional easements in the future. But ... could we be more effective in attracting additional easement donations? Could we be more active in public education of the benefits of Open Space?

And, what is Open Space good for anyway?

Building capacity in the organization means having a Board with a clear mission, and a clear strategy to accomplish that mission. The six major facets of organizational capacity are: mission, vision, and strategy; governance and leadership; program delivery and impact; strategic relationships; resource development; and internal operations and management.

The Land Trust Alliance (LTA) has developed an interactive workbook to guide a land trust through this quest: *Assessing Your Organization: Using Land Trust Standards and Practices*. This is the only assessment tool that specifically measures implementation of Land Trust Standards and Practices,

the ethical and technical guidelines for the responsible operation of a land trust.

The Green Space Board is considering entering into this Assessment over the next several months to set priorities for GSSGS's continuing evolution as an effective, ethical and technically proficient organization. The next step may be to apply for a Capacity-Building Grant from LTA to fund professional staff to guide the organization into the future.

(See LTA article: "Building Land Trust Capacity Through Organizational Assessments" by Henrietta Jordan with assistance from Katrina Howey and Sylvia Bates (2007))

http://www.trailmarker.org/home_files/Organizational%20Assessments%202007.pdf

What's written into a strong conservation easement?

By Bobby Berg

Do you know someone who is considering donating a conservation easement? Part of that consideration can be taxes, so here is some information on that subject given by Ann Gutierrez Carlson and Kristen Maneval at from the Maryland Environmental Trust conference in May 2012.

A "conservation easement" can mean either a legal document or parcel of land protected by that document. Here we are talking about the document, which sometimes must pass scrutiny by the Internal Revenue Service (IRS). The IRS becomes involved if the donation allows for an income tax deduction. As of May 2012, there were 216 cases involving conservation easements on the docket in the US tax court.

Guidance on the basics is easy to find: just look up the "Conservation Easement Audit Techniques Guide", which helps IRS auditors perform competent reviews of conservation easements. The guide quotes Internal Revenue Code 170(h), which states that a qualified conservation contribution is a contribution of a qualified real property interest to a

qualified organization exclusively for conservation purposes. Let's examine the three underlined terms.

- A qualified real property interest is simply a restriction granted on the use of the property in perpetuity. For example, the easement may allow only farming but no additional houses.
- A qualified organization can be either a governmental unit, such as the state of Maryland, or a public charity, as described in the Internal Revenue Code. Greater Sandy Spring Green Space is such a charity.
- A conservation purpose can be one of four types:
 1. *Preservation of land for outdoor recreation by, or the education of, the general public.* This purpose is less common because most conservation easements do not allow public access.
 2. *Protection of a relatively natural habitat of fish, wildlife, or plants, or similar ecosystem.* The

habitat must be significant, which means that a common fish, wildlife, or plant community can't justify the easement. Examples of significant habitats include: (a) Habitats for rare, endangered or threatened species. (b) Natural areas that are relatively intact and are considered high quality examples of land or aquatic communities. (c) Natural areas that are in or contribute to the ecological viability of a park, preserve, wildlife refuge, wilderness area, or other similar conservation area.

3. Preservation of open space (including farmland and forest land) either for the scenic enjoyment of the general public or pursuant to a clearly delineated governmental conservation policy (both purposes must yield a significant public benefit).
4. Preservation of a historically important land area or a certified historic structure.

Satisfying the IRS is only part of the process, and it comes easily if the land trust follows the seven-step process recommended by Carlson and Maneval for building a strong conservation easement:

1. **Visit the property and determine its conservation attributes.** This one is obvious.

2. **Draft the conservation easement.** This also might seem obvious, but sometimes the devil is in the details.
3. **Compile a baseline documentation report.** In other words use words and photographs to record the present state of the property.
4. **Ensure that any existing mortgage or lien is subordinate to rights of the conservation organization.** This step, which is necessary to ensure perpetuity, was the subject of a 2012 tax court case, *Mitchell v. Commissioner*.
5. **Send a contemporaneous acknowledgement letter.** The letter is sent by the conservation organization to the donor in a timely manner. (Not after the audit!)
6. **Examine the appraisal.** This important because the value of the donation is the difference of two appraisals, made without and with the easement. Consider a conservation easement donated on a large, empty property zoned for 20 houses. Suppose the first appraisal is for \$10,000,000. If the easement allows only one house, the appraisal might be reduced to \$4,000,000. The donation would thus be worth \$6,000,000.
7. **Sign IRS form 8283.** "Noncash Charitable Contributions"

Maryland Land Conservation Conference May 15, 2012 By Dale Ann Perlman

This was a very interesting experience for me. Until joining GSSGS, I had no idea how many similar organizations there were around the country. The MET Conference offered a lot of useful information. Following is a list of some of what I learned at the MET Conference:

1. There are 1700 land trusts in the US.
2. The pace of conservation is accelerating
3. The legal costs to defend land trusts is very high - up to \$50,000.

4. The EPA's National healthy watershed initiative is known as Increase Healthy Waters.
5. Each state has websites with land trust and conservation information. Maryland's sites are:
 - a. www.greenprint.maryland.gov (Maryland only)- Tagline is "Smart, Green & Growing" and there are information tabs for Smart, Green & Growing (1st tab), Local Governments, Businesses, Citizens, Track our Progress, and Become a Partner.

There is also the following information on this site's homepage:

What You Can Do...

- Recycle
- Conserve Energy
- Use Less Water
- Drive Less - Use Transit
- Pick Up After Your Pet
- Dispose of Chemicals Properly
- Eat Locally Grown Food
- Install a Rain Barrel
- Plant a Rain Garden
- Fertilize Wisely
- Plant a Tree
- Volunteer Locally

b. www.mdlandtrust.org - Maryland Land Trust Forum. Purpose of the site: "This forum is intended to improve collaboration among Maryland land trusts." This site has links for Index, User List, Search, Register, Login and Chesapeake Conservation.

c. www.ChooseCleanWater.org (covers Pennsylvania, New York, DC and Maryland, Virginia, W. Virginia and Delaware).

d. Some other websites dealing with Maryland conservation issues are:

- Defenders of Wildlife, www.defenders.org has lots of information about Maryland.
- www.theBayBank.org, "Here's how Bay Bank works for..."

- Dan Nees, UMD Environmental Finance Center - <http://www.efc.umd.edu/who.html>. Their stated mission: "Our mission at the Environmental Finance Center is to provide communities with the tools and information needed to manage change for a cleaner environment and an enhanced quality of life. In our efforts to encourage communities to make informed choices related to the protection of the environment, especially watersheds, we work to promote an atmosphere of respectful, innovative, and creative communication.

Tools information and resources needed to prioritize land conservation, "Priority Lands & Greenprint":

Tools:

- Marketing materials,
- Economic evaluations of parcels with analysis of parcels
- Eco system service valuation
- Place specific?

This is a site I found looking for one mentioned in my partial notes:

<http://www.fws.gov/science/shc/lcc.html> Landscape Conservation Cooperatives, US Fish and Wildlife Service - Strategic Habitat Conservation. Mostly dedicated to species conservation.

Some other things discussed were that local spaces, although smaller than the "desired model," are also important and local communities are stating their priorities.



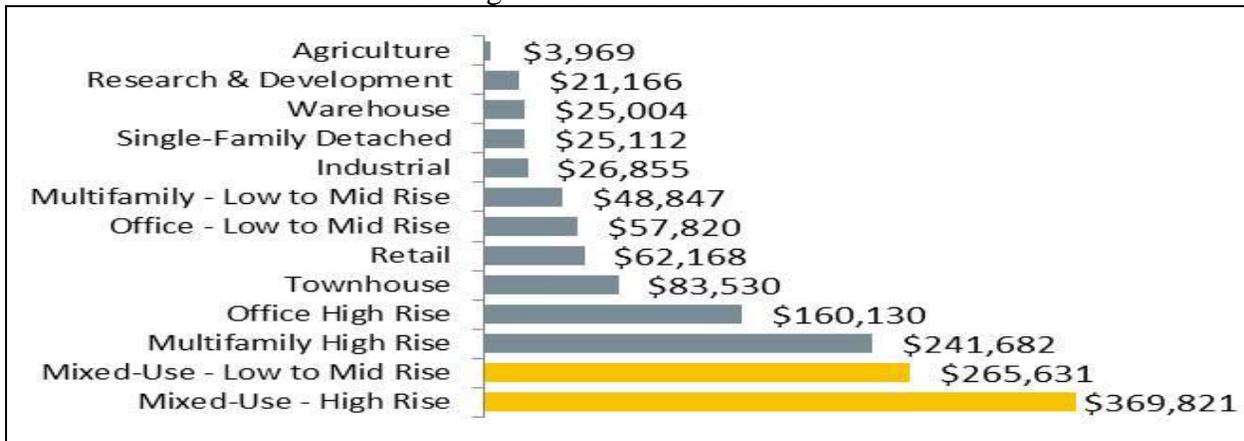
High Density and Urban Parks in 2012

By Barbara Ray

This past year in Montgomery County saw an unprecedented push for high-density and high-rise development in the corridor from Bethesda to

Baltimore. In a time of government fiscal distress, the appeal of such high-density county planning is obvious when seen from the following perspective:

Average Tax Yield Per Acre 2011



Source: Montgomery Planning Department Parcel Snapshot First Quarter 2011

It should be noted that from this tax perspective, open and agricultural lands are relatively worthless and at risk of development. Considering that these same open and agricultural spaces are what produce oxygen, grow food, and filter the waters that keep us alive, a very different valuation chart could be drawn.

While the push for high-density development was being felt in Montgomery County, it was learned that a complete overhaul and simplification of the County zoning codes was also taking place. Taken together, these planning initiatives produced a perfect storm of public distrust and activism.

The story continues and suburban neighborhoods are being converted to urban ones, but at least now we see planning embrace a heightened awareness of the need for open and green space in urban areas. The County now explicitly recognizes that high-rise, high-density, mixed-use development requires the inclusion of urban parks relevant to visitors as well as residents. A new category of urban parks has been proposed that designates them as a county-

wide resource in addition to the existing categories of local neighborhood parks. This change accurately reflects our shared interest in the health and livability of urban neighborhoods. The proposed new county-wide category and definition follow:

Urban Parks Parks that serve residents, employees, and visitors in high density, mixed use, transit oriented development areas, and range in size from pocket urban parks to 1/2 to 2 acre civic greens to parks large enough for active and passive uses. They generally have more green space than paved surface and may be available 24 hours a day. Predominantly flexible space for community gatherings and festivals, as well as recreation activities that may include frisbee, pickup sports, picnicking, skateboarding, community gardens, etc. 1/4 acre minimum. [from Draft 2012 Park, Recreation and Open Space (P R O S) Plan, 5/24/2012]

The interest shown by Montgomery County residents in the health and quality of life of their own and surrounding neighborhoods creates a dialogue that benefits us all.

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