

July 11, 2016

The Honorable John F. Keenan
Chair, Senate Committee on Bonding, Capital Expenditures and State Assets
State House, Room 413-B
Boston, MA 02133

Re: HB4461, An Act Relative to Job Creation, Workforce Development and Infrastructure Investment-Amendment 103

Dear Chairman Keenan,

On behalf the below signed land protection and environmental nonprofit organizations, thank you for the opportunity to provide testimony in **opposition to Amendment 103, House Bill 4461**. The provision allows for a property to be taxed for four years, at a decreasing rate, after purchase by a nonprofit. It is a significant change from existing law, and would impact future land protection projects and our ability to deliver our mission.

Together, with our collective 130,000+ members we protect thousands of acres across the Commonwealth. The Massachusetts Land Trust Coalition represents over 115 land trusts, The Trustees and Mass Audubon are the two largest land protection organizations in the Commonwealth, and The Nature Conservancy is a well regarded international conservation organization.

Our tax-exempt status recognizes that we provide public benefit and lessen the burden of government. A 2014 Massachusetts Supreme Judicial Court decision ruled strongly in favor of the property tax exemption for land trusts for these reasons¹. Examples include ensuring that Article 97 to the amendments of the Massachusetts Constitution are realized, wildlife and watershed protection, providing outdoor recreation opportunities, assisting the Commonwealth in achieving its land protection goals, supporting local youth programs, and conserving our cultural heritage.

The Trust for Public Land, a national nonprofit whose mission is to create parks and protect land for people, ensuring healthy, livable communities for generations to come, conducted a recent economic analysis of the return on the Commonwealth's investment in land conservation through a variety of state funding programs and found that every \$1 invested in land conservation returned \$4 in natural goods and services to the Massachusetts economy².

This amendment was included to House Bill 4461 without debate. We appreciate that there is an opportunity to provide testimony at this time, and we hope that the Senate will not include this provision in the final bill. This is a significant change in tax law, and one that would have far reaching consequences for nonprofit land conservation and the communities that we serve. While we appreciate the challenges of tight budgets, which are faced by nonprofits and government entities, we note again the role that nonprofits play in lessening the burdens of government.

¹ http://www.massland.org/files/MASJC_NEFFvHawleyDecision_15May2014.pdf

² <https://www.tpl.org/return-investment-parks-and-open-space-massachusetts>

Thank you for the opportunity to provide these comments. Please do not hesitate to contact us with any questions. We urge the committee not to advance this provision in the legislation.

Sincerely,

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