

# **PROPERTY TAX and LAND CONSERVATION in MASSACHUSETTS:**

presented by

Mark H. Robinson

Executive Director

The Compact of Cape Cod Conservation Trusts, Inc.

and

Attorney Ray Lyons

March 2023



*Sponsored by the Massachusetts  
Land Trust Coalition*

**Ray Lyons is not going to show any pretty pictures, so it's up to you, Robinson.**

**This is Cape Cod, so make it good.**



***HOW*** is land assessed by the Town?



# Big difference between assessing and appraising:

Assessment: done by computers in town hall, wildly crude

“We rely on the assessed valuation to tell us how much to pay in property taxes and not much else.” – local realtor

Appraisal: done by real estate professionals based on current market data and highest and best economic use of property (HABU)

MAI = Member, Appraisal Institute (other credentials)

“Use the low range for buying and estate tax”

“Use the high range for selling and charitable donations”

Property supposed to be assessed at 100% of FMV but never is, usually lower.

Re-valuation every three years, but market catch-up lags

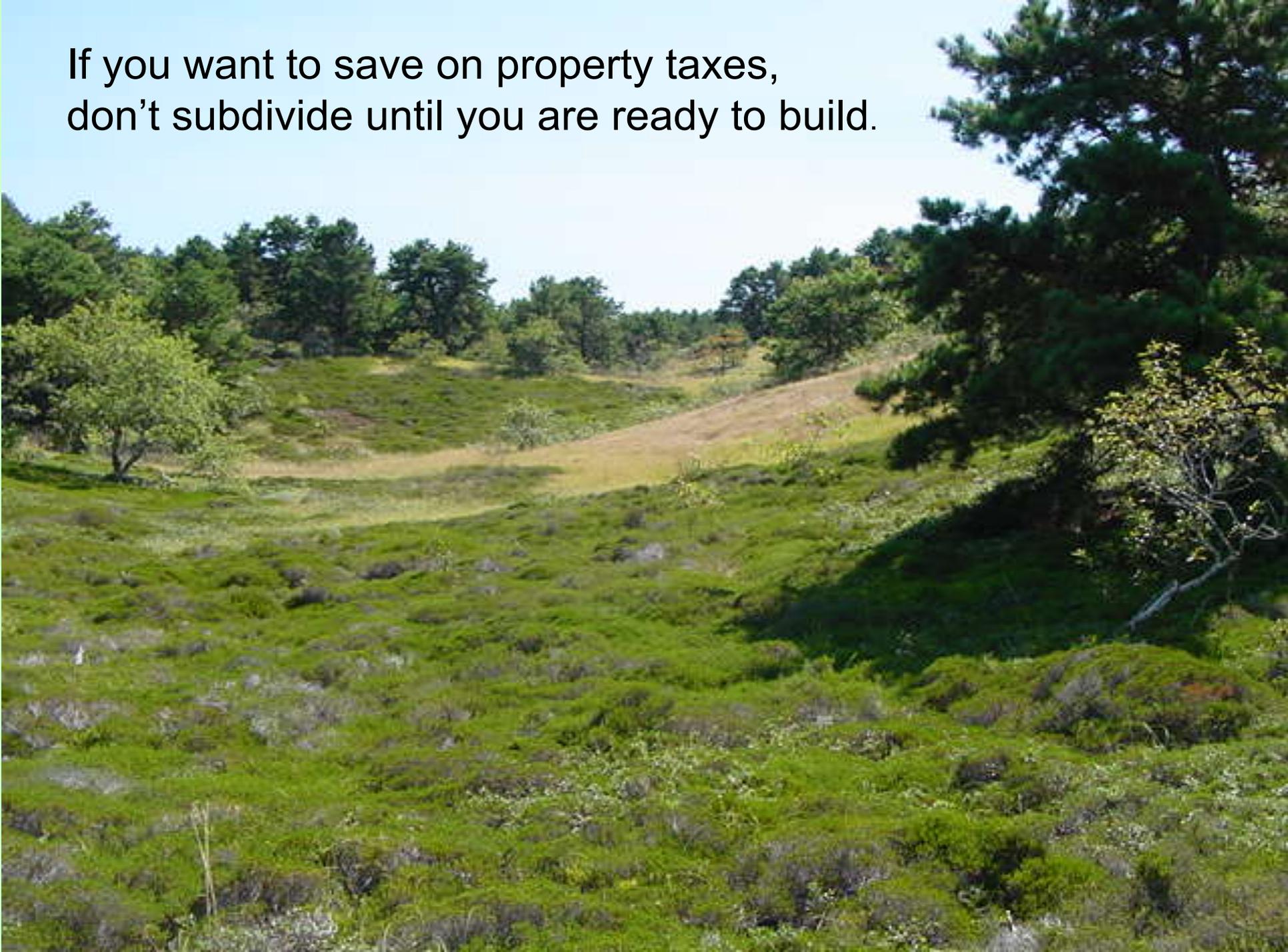
Sometimes landowners won't seek abatement of over-assessed land. Why?

“Looks better when I go to sell”

Lazy, or too rich to worry about it

*“Oh, I don't care, our lawyer in LA pays the bill for it.”*

If you want to save on property taxes,  
don't subdivide until you are ready to build.



If you want to save on property taxes,  
don't subdivide until you are ready to build.



LOT 3

LOT 2

LOT 1

0.43 acre on road  
Ass. Value \$47,000

4.4 acres landlocked  
Ass. Value \$35,000

9 acres landlocked  
Ass. Value \$72,000

7.7 acres landlocked  
Ass. Value \$57,000

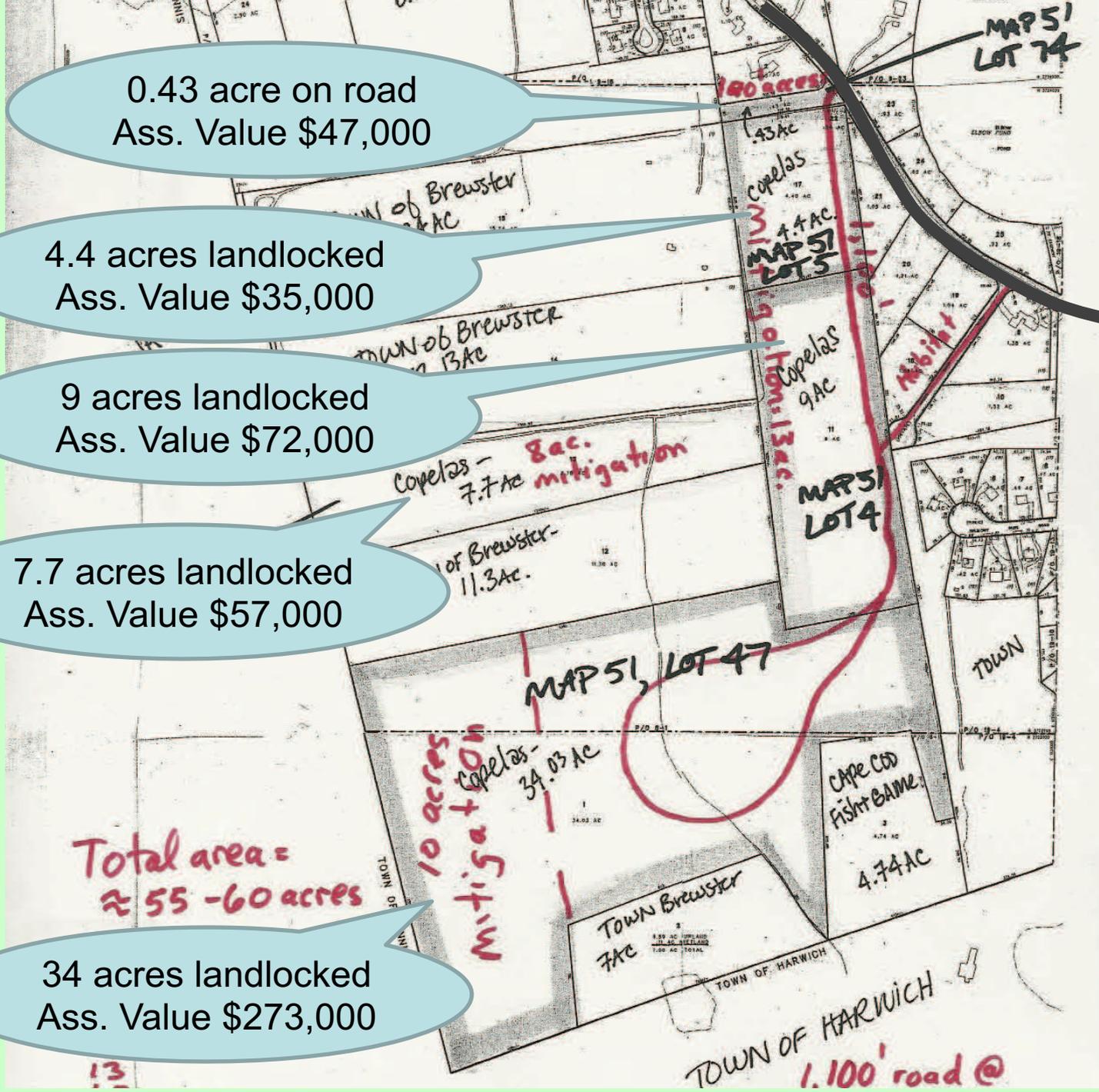
34 acres landlocked  
Ass. Value \$273,000

55 acres  
“raw land” in  
5 parcels

4 parcels  
landlocked at “woodlot”  
pricing  
(\$8,000 per  
acre)

Total  
assessed  
valuation =  
**\$484,000**

Computer  
cannot  
assemble  
parcels



Total area =  
≈ 55 - 60 acres

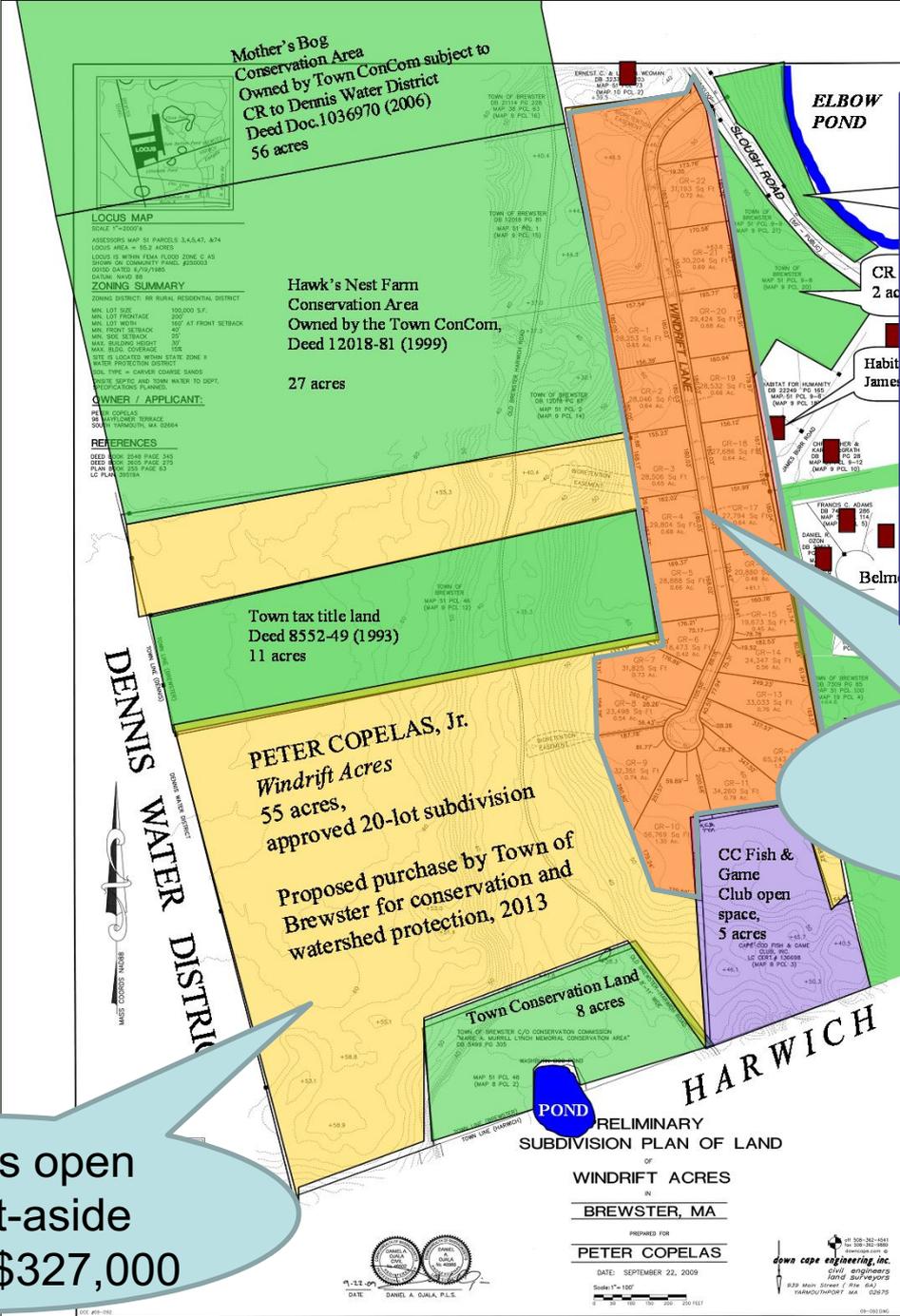
55 acres

Total assessed valuation for approved paper lots = \$2,457,000

Implications of assessing on open space negotiations!

20 approved lots on 15 acres Ass. Value \$2,130,000

40.6 acres open space set-aside Ass. Value \$327,000



Mother's Bog Conservation Area  
Owned by Town ConCom subject to CR to Dennis Water District  
Deed Doc.1036970 (2006)  
56 acres

Hawk's Nest Farm Conservation Area  
Owned by the Town ConCom,  
Deed 12018-81 (1999)  
27 acres

Town tax title land  
Deed 8552-49 (1993)  
11 acres

PETER COPELAS, Jr.  
Windrift Acres  
55 acres,  
approved 20-lot subdivision

Proposed purchase by Town of Brewster for conservation and watershed protection, 2013

Town Conservation Land  
8 acres

CC Fish & Game Club open space,  
5 acres

HARWICH



PRELIMINARY SUBDIVISION PLAN OF LAND OF WINDRIFT ACRES IN BREWSTER, MA

PREPARED FOR PETER COPELAS

DATE: SEPTEMBER 22, 2009

down cape engineering, inc. civil engineers land surveyors



100-60-10 rule of thumb,  
plus flat fee for wetlands

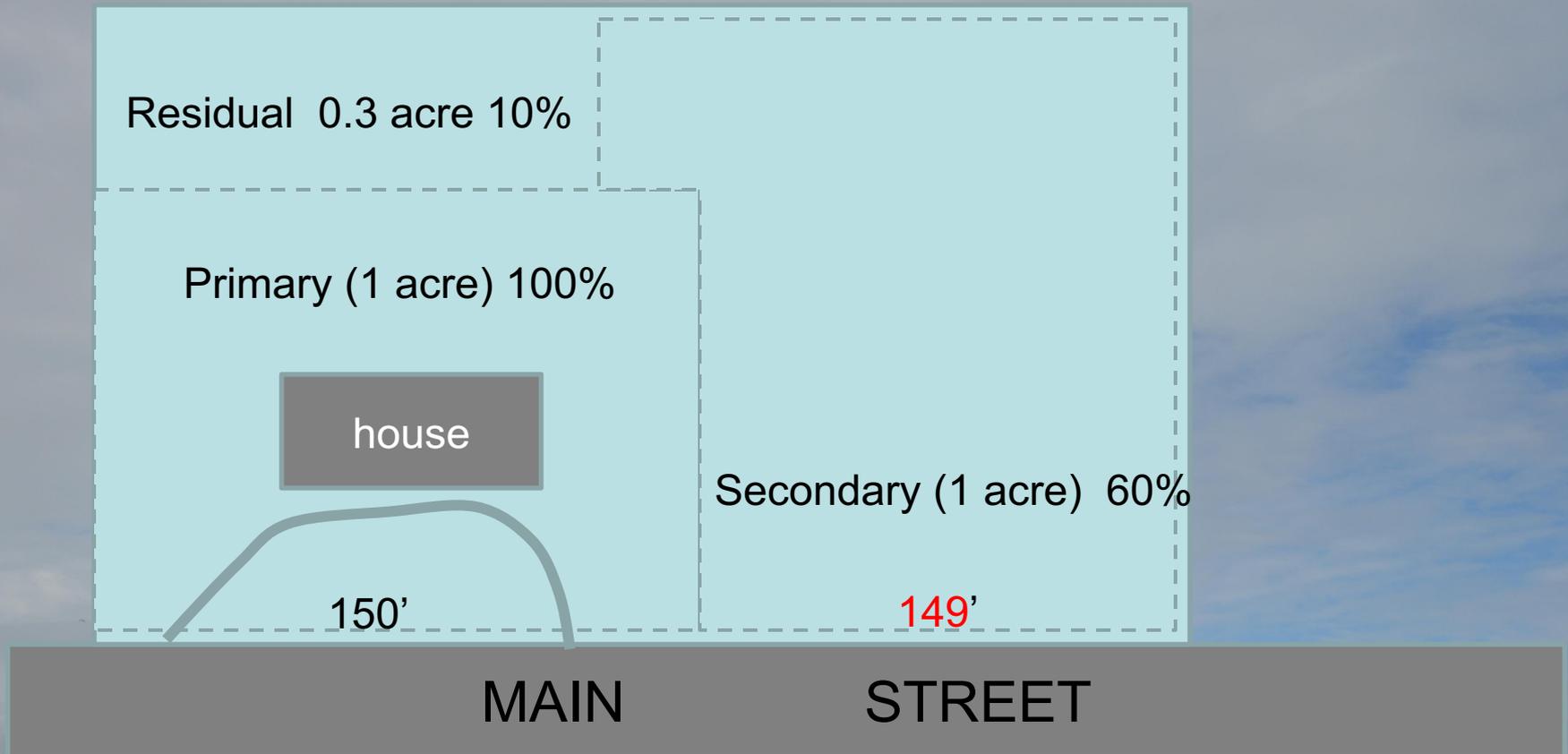




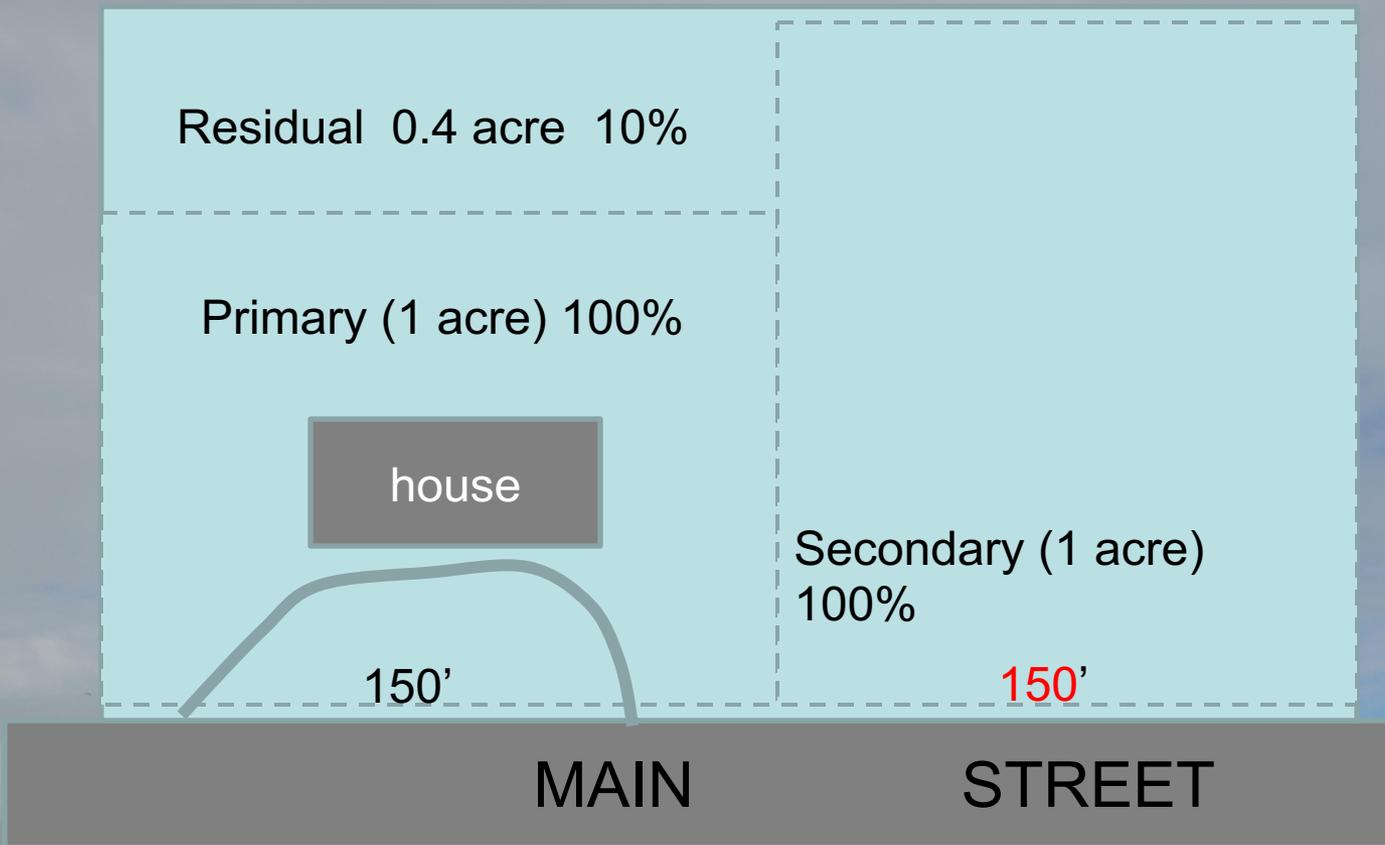
You think each portion of the 2.4-acre parcel is assessed equally? **WRONG!**



# 100-60-10 rule of thumb



# 100-60-10 rule of



What a difference that extra foot of road frontage makes!



Residual 1.4 acre 10%

Primary (1 acre) 100%

house

150'

MAIN

STREET



You gettin' a pretty nice free ride there, pal!



Residual (1 acre) 10%

Wetland 0.4 acre  
\$2,000 per acre = \$800

Primary (1 acre) 100%

house

150'

MAIN

STREET



Flat fee for wetlands, part of the rule of thumb!

How land is assessed affects how we can explain the property tax benefits of conservation.



CURRENT OWNER				TOPO.	UTILITIES	STRT./ROAD	LOCATION	CURRENT ASSESSMENT						
38 SANDALWOOD DRIVE COTUIT, MA 02635 Additional Owners:								Description	Code	Appraised Value	Assessed Value	801 2013 BARNSTABLE, M  <b>VISION</b>		
								RESIDENTL	1010	235,300	235,300			
								RES LAND	1010	149,500	149,500			
								RESIDENTL	1010	50,300	50,300			
SUPPLEMENTAL DATA								Total				435,100	435,100	
Other ID: Split Zoning Per.Prop. ResExpt Qual YES #DL 1 LOT 36 #DL 2 GIS ID: 1293				Plan Ref. Land Ct# #SR Life Estate Notes:  ASSOC PID#										

RECORD OF OWNERSHIP								BK-VOL/PAGE	SALE DATE	q/u	v/i	SALE PRICE	V.C.	PREVIOUS ASSESSMENTS (HISTORY)								
								4368/ 318	12/15/1984	U	V	22,900	Z	Yr.	Code	Assessed Value	Yr.	Code	Assessed Value			
								4156/ 271	06/15/1984	U	V	22,900	Z	2012	1010	236,900	2011	1010	238,400			
								2874/ 194				0		2012	1010	158,100	2010	1010	158,100			
														2012	1010	45,500	2011	1010	36,000			
														Total:		440,500	Total:		432,500	Total:		432,900

EXEMPTIONS				OTHER ASSESSMENTS			
Year	Type	Description	Amount	Code	Description	Number	Amount
2010	5C	RESIDENTIAL EXEMPTION	0				

This signature acknowledges a visit by a Data Collector or Assessor

What comes in the mail is the tax bill, a summary.  
What you need to analyze is the tax card, often called the "field card." Get it.

APPRAISED VALUE SUMMARY	
Appraised Bldg. Value (Card)	191,300
Appraised XF (B) Value (Bldg)	44,000
Appraised OB (L) Value (Bldg)	50,300
Appraised Land Value (Bldg)	149,500
Special Land Value	0
Total Appraised Parcel Value	435,100
Valuation Method:	C
Adjustment:	0
Net Total Appraised Parcel Value	435,100

BUILDING PERMIT RECORD										VISIT/ CHANGE HISTORY				
Permit ID	Issue Date	Type	Description	Amount	Insp. Date	% Comp.	Date Comp.	Comments	Date	Type	IS	ID	Cd.	Purpose/Result
200806551	11/21/2008	NW	New Windows	1,987		100		REPL UV .34	8/7/2007	01		JG	52	New Construction
200707676	12/03/2007	NR	New Roof	6,825		100		STRP OLD	3/30/2007			MF	02	Bldg Permit Completed
20060688	06/06/2006	AD	Addition	15,000	03/30/2007	100	06/30/2007	10 X 12 SUNRM	4/7/2005			PT	01	Meas/Est
63387	08/29/2002	OB	Out Building	15,000	02/27/2003	100	01/01/2003	24 X 30 DET GAR	2/27/2003			MF	02	Bldg Permit Completed
48912	09/26/2000	WD	Wood Deck	2,500	12/18/2000	100	01/01/2001	10 X 16	12/18/2000			MF	01	Meas/Est
B33295	10/01/1989	AD		15,000	01/15/1990	100		CO ADD'N						
B32210	08/01/1988	AD		600	01/15/1989	100		CO SHED						

LAND LINE VALUATION SECTION																			
B #	Use Code	Use Description	Zone	D	Frontage	Depth	Units	Unit Price	I. Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes- Adj	Special Pricing	Adj. Unit Price	Land Value	
1	1010	Single Fam MDL-01	RF	2		1	1.00 AC	124,000.00	1.00	5	1.0000	1.00	0105	1.00				124,000	
1	1010	Single Fam MDL-01	RF	2		2	2.03 AC	9,920.00	0.86	R	1.0000	1.00	0105	1.00				17,400	
1	1010	Single Fam MDL-01	RF	2		5	5.00 AC	2,480.00	0.69	M	0.9500	1.00	WTLD	1.00	WETLAND			8,100	
Total Card Land Units:							8.03 AC	Parcel Total Land Area:							8.03 AC	Total Land Value:			149,500

**ANALYZE THIS!**

LAND LINE VALUATION SECTION																
Use Description	Zone	D	Frontage	Depth	Units	Unit Price	Factor	S.A.	Acre Disc	C. Factor	ST. Idx	Adj.	Notes-Adj	Special Pricing	Adj. Unit Price	Land Value
Single Fam MDL-01	RF	2		1	1.00 AC	124,000.00	1.00	5	1.0000	1.00	0105	1.00				124,000
Single Fam MDL-01	RF	2		2	2.03 AC	9,920.00	0.86	R	1.0000	1.00	0105	1.00				17,400
Single Fam MDL-01	RF	2		5	5.00 AC	2,480.00	0.69	M	0.9500	1.00	WTLD	1.00	WETLAND			8,100
Total Card Land Units:					8.03 AC	Parcel Total Land Area: 8.03 AC					Total Land Value:					149,500

Adjustment factors

The first line is the Primary Site = 1 acre @ \$124,000  
 Next, residual upland = 2.03 acres @ \$9,920/acre (adj.)  
 Finally, wetland = 5 acres @ \$2,480/acre (adj.)

If they donate the fee or put a C.R. on all but the first acre, how much will they save on property tax on 7.03 acres??

*Usually peanuts...*



...unless it is buildable waterfront land...  
Then, a CR can help.

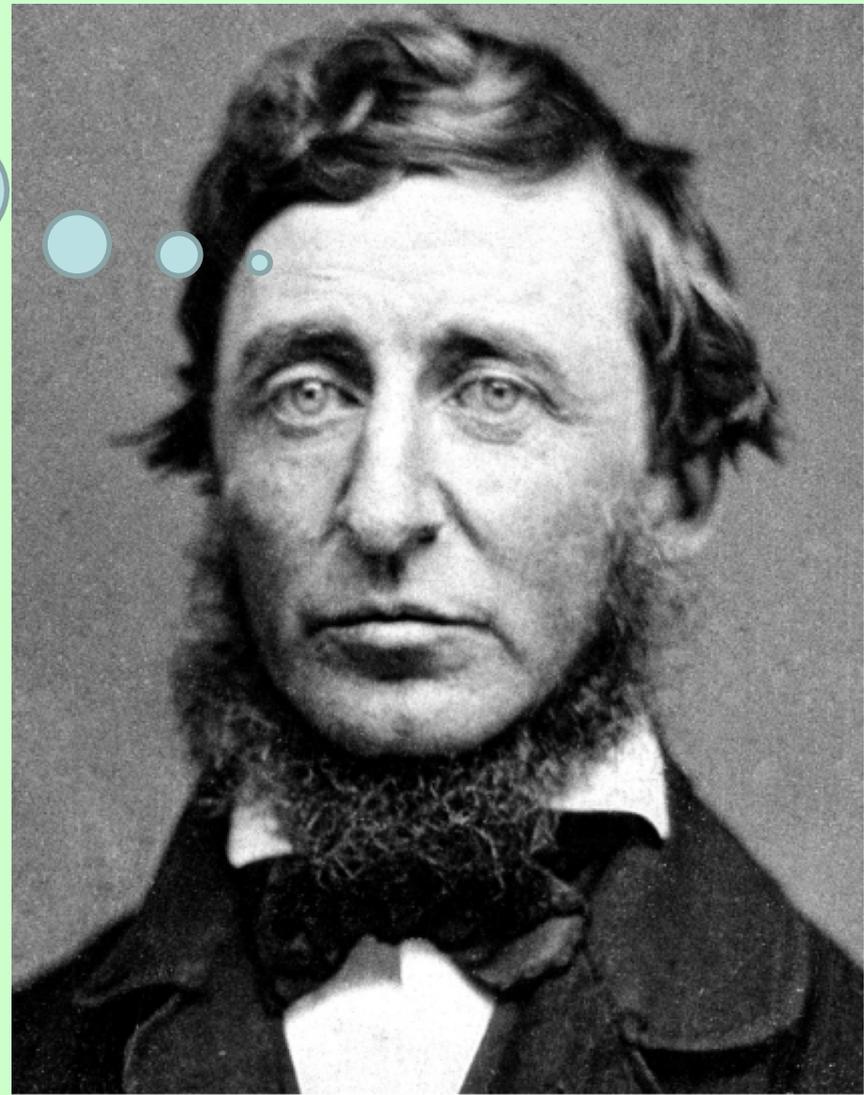
Assessed Value of Land WITH Conservation Restriction					LAND ONLY		
				(view, water, neighborhood)			Avg. Price
<u>FY09</u>	<u>Acres</u>	<u>Unit price</u>	<u>L. Factor</u>	<u>Adj. Factor*</u>	<u>CR Factor</u>	<u>VALUE</u>	<u>per acre</u>
Primary area (improved)	1	\$165,000	1	9.90		\$1,633,500	\$1,633,500
Residual upland w/o CR	0.68	\$24,750	1.37	9.90		\$228,900	\$336,618
Residual upland w/ CR	4.55	\$24,750	0.55	9.90	0.25	\$153,300	\$33,692
Wetland w/ CR	0.9	\$3,300	1.09	9.90	0.25	\$8,000	\$8,889
<b>TOTAL</b>	<b>7.13</b>					<b>\$2,023,100</b>	
						20% total decrease	
Source: Town of Barnstable Assessing Dept., Field card for FY09							
* NOTE: The difference in the total land value without the CR (\$2,505,100) and with the CR (\$2,023,100) is \$482,000. With a total town & district tax rate of \$9.27 per thousand valuation, this represents a tax savings of \$4,468 for FY09.							

**I believe I asked  
you to simplify,  
simplify.**

There is no guidance in state law on how assessors should treat land under conservation restriction, only that they have to take it into account.

*Parkinson v. Board of Assessors of Medfield* 398 Mass. 112 (1986)

But on Cape Cod, we have worked with assessors to use a consistent formula, averaging a 75% to 95% reduction for CR land.



**I wonder how  
land trust  
properties and  
town assessing  
rules intersect?**



**Don't ask  
me, I am just  
a dog.**



State Tax Form 3ABC  
Revised 11/2010

The Commonwealth of Massachusetts

Assessors' Use only  
Date Received

Name of City or Town

FISCAL YEAR \_\_\_\_\_ RETURN OF PROPERTY HELD FOR CHARITABLE PURPOSES  
General Laws Chapter 59, § 5 Clauses 3(b), 5, 5A, 5B and 5C and Chapter 59, § 29

PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION  
(See General Laws Chapter 59, § 32)

[REDACTED]

Return to: Board of Assessors  
**Must be filed by March 1** unless an extension is granted by the board of assessors

Filing Form 3ABC each March does not guarantee LT exemption from property tax, but failure to file will guarantee taxation of LT lands.

**WHO MUST FILE.** This property return (State Tax Form 3ABC) **must be filed each year** by all **charitable**, benevolent, educational, literary, temperance or scientific organizations and trusts **owning real or personal property on January 1** in order to **receive a local tax exemption** on that property under G.L. c. 59, § 5 Clause 3 for the **fiscal year that begins the next July 1**. Veteran organizations seeking exemption of real or personal property under G.L. c. 59, § 5 Clauses 5, 5A, 5B or 5C must also file this return.

**WHEN AND WHERE RETURNS MUST BE FILED.** A separate **return must be filed on or before March 1** with the board of assessors of each city or town in which the organization owns real or personal property. A return is filed when **received by the assessors**.



## ASSESSORS OFFICE

Box 2612 Brookline, MA 02666  
Tel: (508) 349-7004 ext 15, 7 Fax: (508) 349-5506  
E-mail: [assess@bro-ma.gov](mailto:assess@bro-ma.gov)

March 17, 2009

*Before 2014, assessing  
practices were  
whimsical re: LT lands*

Conservation Trust  
327

No. Brookline, MA 02652-0327

ATTENTION: LINDA E. MURPHY, ASST. TREASURER

RE: CARRS LN., LOT 2, PLAN BOOK 627, PAGE 7

Dear Ms. Murphy:

We are in receipt of the Form 1B-3 which you filed on behalf of the Conservation Trust for an exemption from the Fiscal Year 2010 Real Estate tax for the property on Carr's Lane shown as Lot 2 on Plan Book 627, Page 7.

A recent Appellate Tax Board decision in *Brookline Conservation Trust v. Board of Assessors of Brookline* denied a property tax exemption under Massachusetts General Laws Chapter 59, Section 5, Clause 3 to the appellant. The Board held that "...simply keeping land open and allowing its natural habitat to flourish is not sufficiently charitable." (You can find the decision in its entirety in "Current Developments in Municipal Law – 2008 Appellate Tax Board Decisions" published by the Massachusetts Department of Revenue Division of Local Services. This publication is on-line at [http://www.mass.gov/Ador/docs/dls/mflb/lawseminar/2008\\_Book2A\\_AppellateTaxCase.pdf](http://www.mass.gov/Ador/docs/dls/mflb/lawseminar/2008_Book2A_AppellateTaxCase.pdf).) I have enclosed an article on this decision that was published by the Division of Local Services in the January/February issue of its "City & Town" newsletter. The last sentence of this article states the following: "Access to and substantial use by the general public of the land is generally required for a land conservation organization to qualify for a property tax exemption as a charitable organization." In light of this statement, it appears that the property you are applying for does not qualify for a charitable exemption.

I printed the deeds and plan for this property and visited the site on February 27, 2009. I found no signs indicating the location of and access to this property and identifying it as being owned by The Conservation Trust and available for use by the general public. Furthermore, neither the deeds nor the plan appear to indicate the right to an easement over 3 Carrs Ln. (Lot 1 on Plan Book 627, Page 7) to access this property.

Conservation Trust

March 17, 2009

Page 2

We invite you or a representative of The Conservation Trust to meet with the Board of Assessors to discuss this matter before action is taken on the application. The next meeting is scheduled for Tuesday, March 24, 2009 at 9:30 a.m. Please let me know if you or someone else will attend. If a representative of the Trust is unable to attend this meeting, we will notify you of the next scheduled meeting. The Board must act on your application no later than **MAY 26, 2009**.

According to our records, The Conservation Trust owns three other parcels which abut the property on Carrs Ln. (The parcel ID numbers are 50-151, 50-213 and 50-260.) The total area for all four parcels is approximately 14.05 acres which meets the minimum five-acre requirement for classification as recreational land under General Laws Chapter 61B. Please note that Chapter 61B was revised by the legislature on March 22, 2007, in Chapter 394 of the Acts of 2007. The "Taxpayer's Guide to Classification and Taxation of Recreational Land in Massachusetts" published by the Massachusetts Department of Revenue has not yet been updated to reflect the revisions, so I am sending you a form entitled "Property Owner's Acknowledgement of Rights and Obligations under Classified Recreational Land Program" which has been revised and which includes the same information as the Taxpayer's Guide. The deadline for filing for classification under Chapter 61B for Fiscal Year 2011 is **October 1, 2009**. (The deadline for Fiscal Year 2010 was October 1, 2008.) Please contact our office if you would like an application mailed to you.

Another option would be for the Trust to file for a conservation restriction as outlined in General Laws Chapter 184, Sections 31 and 32. Land encumbered by a conservation restriction would most likely see a reduction in its fair market value, thereby reducing, but not eliminating, the Real Estate tax assessment.

Thank you for your understanding in this matter. Please contact me or Linda Maloney, the Deputy Assessor if you have any questions or need any further information.

Sincerely,

Frances M. Coco  
Assistant Deputy Assessor

Enclosures

**The Letter you do not want to receive!**

# EVOLUTION OF OPEN SPACE

## PERCEPTION by Mass. taxing authorities

“Where a property is owned by a corporation whose charitable purposes include the preservation of natural resources, we think the simple act of maintaining that property in its natural condition would satisfy the occupancy requisite.”

*- -Mass. Dept. of Revenue (Letter File #94-699)*

“Simply preserving property in its natural state is not enough to satisfy the requirement of “occupying” the property within the meaning of the statute...”

*- -Mass. Dept. of Revenue (Letter File #2005-406)*

This confusion was the state of play through the latter half of the 20<sup>th</sup> Century until the New England Forestry Foundation took the Town of Hawley to court on principle of exemption, rather than pay a \$125 real estate tax bill.

We are lucky to have NEFF Attorney Ray Lyons explain this to us next.

## **SJC rules conservation lands are tax exempt**

*The Boston Globe*, MAY 16, 2014

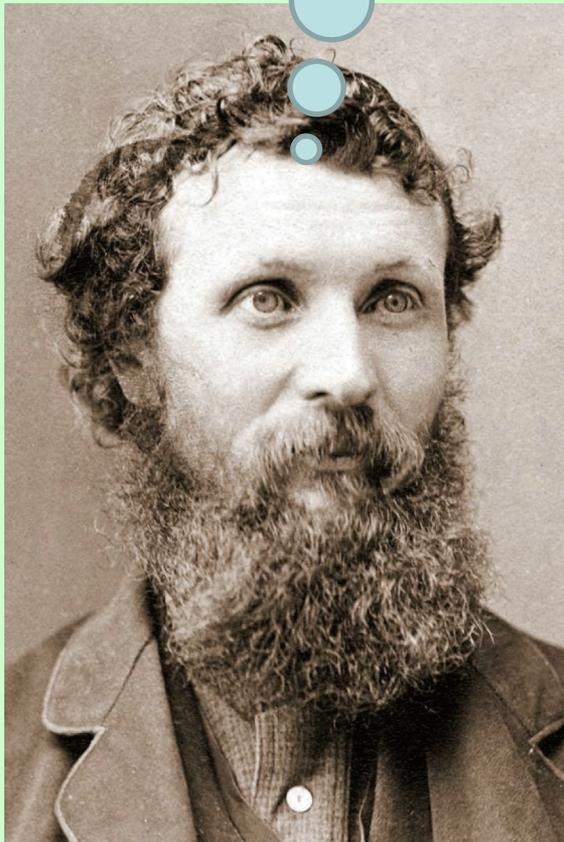
By Michael Levenson | GLOBE STAFF

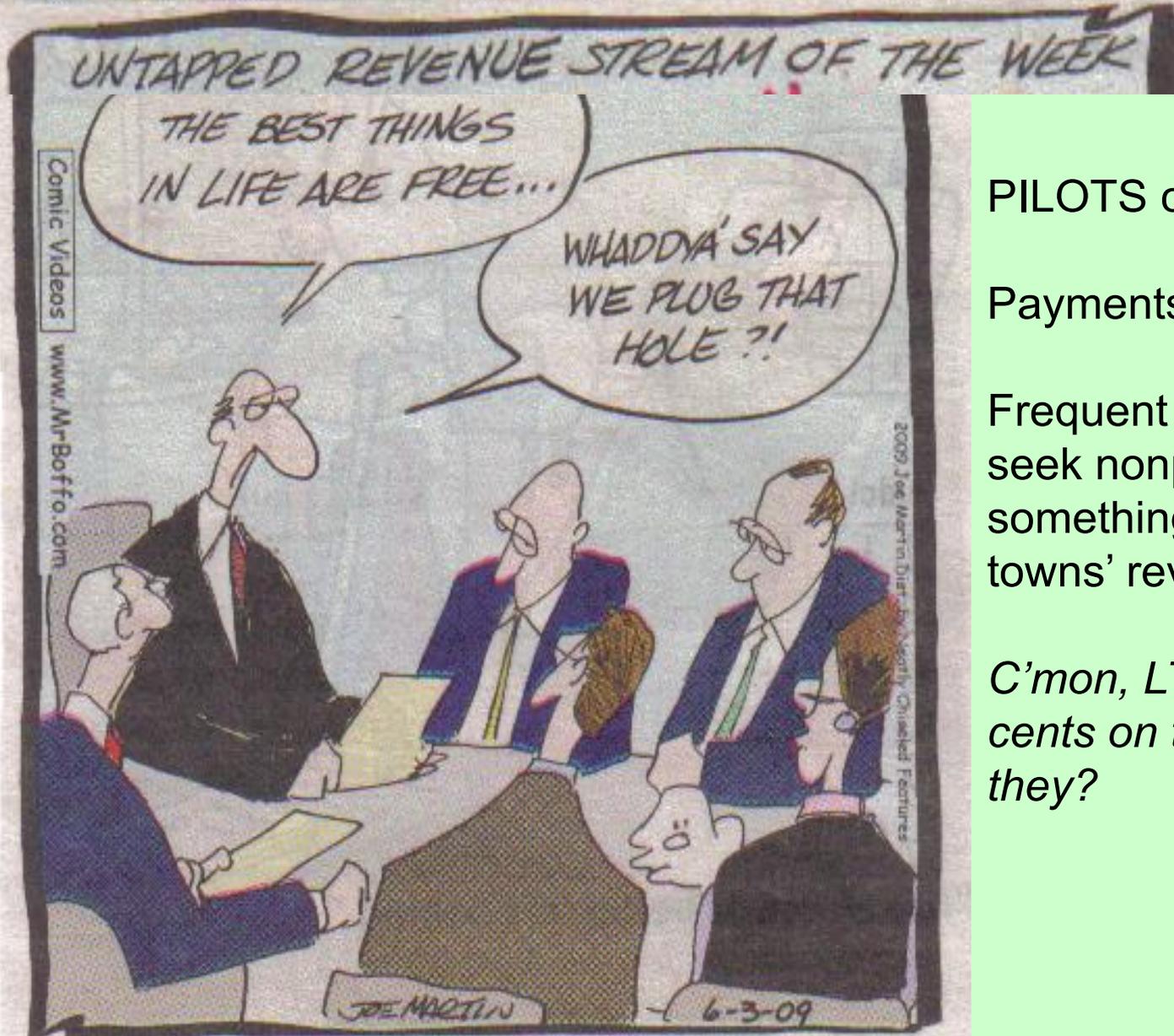
The Supreme Judicial Court ruled Thursday that conservation land in Massachusetts cannot be taxed, a blow to cash-hungry cities and towns that saw some forests and meadows as potential sources of revenue.

The unanimous decision was a victory for groups such as the Nature Conservancy and the Massachusetts Audubon Society, which worried that if they were forced to pay taxes, it could threaten their ability to buy new land and protect it from development.

The case was closely watched by local officials and conservation organizations across the country, which saw it as an important test of the tax-exempt status of thousands of acres of protected land.

**Whew! We got  
that exemption  
monkey off  
our backs.  
So, we good?**





PILOTS come calling.

Payments In Lieu of Taxes

Frequent bills are filed to seek nonprofits to pay something to help the towns' revenues.

*C'mon, LTs can afford 25 cents on the dollar, can't they?*

Boston Globe  
29 July 2016

# Measure alarms state's charities

Bill would require  
taxes from nonprofits

Municipalities point  
to struggling finances

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pay property taxes, they collectively would owe nearly \$4 million.

As a result of that anemic response, Lowell and other communities are ditching the nice-guy approach and attempting to tax nonprofits outright.

## Analysis of a land trust property inventory:

Established 1983

Now, largest private landowner in town

Owens 103 parcels, total 304 acres

Assessed FY09 valuation = \$27,000,000

Average value per LT acre = \$89,000

If all taxed at 100% = \$159,000 property  
taxes / year

If all taxed at PILOT 25% = \$40,000 / year

Key: 1056

Town of LENOX - Fiscal Year 2017

12/1/2016 5:38 pm SEQ #: 1,210

LEG  
AL

LAN  
D

CURRENT OWNER		PARCEL ID	LOCATION	
MASSACHUSETTS AUDUBON SOCIETY 0 WEST MOUNTAIN RD LENOX, MA 01240		27-24-0	0 WEST MOUNTAIN RD	
TRANSFER HISTORY		DOS	T	BK-PG (Cert)
MASSACHUSETTS AUDUBON SOC		12/23/1987	X	1219-421

CLASS	CLASS%	DESCRIPTION			BN ID	BN	CARD
9050	100	CHARITABLE GROUPS					1 of 1
PMT NO	PMT DT	TY	DESC	AMOUNT	INSP	BY	1st %

CD	T	AC/SF/JUN	Nbhd	Inf1	Inf2	ADJ BASE	SAF	Inf3	LPI	VC	CREDIT AMT	ADJ VALUE
100	S	43,560	2	1.00	VB	1.00	A	1.00	22	1.60		144,000
300	A	339,400	2	1.00	A	1.00	A	1.00	22	1.60		2,949,520

TOTAL	340.400 Acres	ZONING	R3A	FRNT	0	ASSESSED	CURRENT	PREVIOUS
Nbhd	Northwest	N ZONES R-3 AND R-1/ R-1 ALONG FRONTAGE (500' DEPTH) OF 1985 FT/ R-3A REAR LAND				LAND	3,093,500	3,093,700
Inf1	VAC BLDABLE	TE				BUILDING	0	0
Inf2	AVG					DETACHED	0	0
						OTHER	0	0
						TOTAL	3,093,500	3,093,700



340 acres assessed  
at \$3,093,500

DET  
ACH  
ED

TY	QUAL	COND	DIM/NOTE	YB	UNITS	ADJ PRICE	RCNLD	PHOTO

BUILDING	CD	ADJ	DESC	MEASURE
MODEL				LIST
STYLE				REVIEW
QUALITY				
FRAME				

YEAR BLT	NET AREA	\$NLA(RCN)	SIZE ADJ	DETAIL ADJ	OVERALL	ELEMENT	CD	DESCRIPTION	ADJ	S	BAT	T	DESCRIPTION	UNITS	YB	ADJ PRICE	RCN

BU  
ILD  
ING

TOTAL RCN	
CONDITION ELEM	CD
EFF.YR/AGE	
COND	
FUNC	
ECON	
DEPR	% GD
RCNLD	

# Dampening value

If a LT has no legal protection overlaying the ownership of its lands, the Assessor can, rightly, believe that you can sell the land and so it should be carried on the tax rolls as a valuable marketable asset.

If you have taken steps to place a CR or charitable trust on the land, the Assessor is **obligated** to take note of the effect on the speculative value of the land.

\$1,000,000+ land trust property now assessed by Town at \$19,500. **WHY?**

Key: **938**

Town of TRURO - Fiscal Year 2023

LEGAL

CURRENT OWNER				PARCEL ID				LOCATION			
TRURO CONSERVATION TRUST PO BOX 327 NO TRURO, MA 02652				36-39-0				25 POND RD			
				TRANSFER HISTORY				DOS	T	SALE PRICE	BK-PG (Cert)
				TRURO CONSERVATION TRUST				12/29/2017	K	1,600,000	30995-54
				NICKERSON REALTY CORPORAT				12/29/2017	V	1,300,000	30995-50
				STEVEN F ROGERS REV TRUST				09/01/2015	F		29110-264

LAND

CD	T	AC/SF/UN	Nbhd	Inf1	Inf2	ADJ BASE	SAF	Inf3	Lpi	VC	CREDIT AMT	ADJ VALUE
350	A	0.775	11 1.00	1 1.00	1 1.00	7,800	0.40	1 1.00	R05 1.30			2,420
350	A	5.465	11 1.00	1 1.00	1 1.00	7,800	0.40	1 1.00	R05 1.30			17,080

TOTAL	6.240 Acres	ZONING	FRNT	0	ASSESSED	CURRENT	PREVIOUS
Nbhd	NORTH TRURO	N Unbuildable in perpetuity Truro Conservation Trust per Bk O 30995 Pg 54. Removed Frontage. Conservation T Restriction (8/23/18) Bk 31482 Pg 130. Also on 25A E Pond.			LAND	19,500	16,900
Inf1	NO ADJ				BUILDING	0	0
Inf2	NO ADJ				DETACHED	0	0
					OTHER	0	0
					<b>TOTAL</b>	<b>19,500</b>	<b>16,900</b>

CLASS	CLASS%	DESCRIPTION			
<b>9500</b>	<b>100</b>	<b>VAC, CONSERV ORGANIZ</b>			
PMT NO	PMT DT	TY	DESC	AMO	
18-83X	03/07/2018	5	DEMO		

Make sure the Assessor changes the Class Code to 950 (9500), indicating "exempt, conservation"



We call this shrub swamp the “Oriental Carpet” in early October....



**By 2017, 3 Cape Cod LTs asked for reductions, and got them.**

	FY2011 TOTAL LAND TRUST	FY2017 TOTAL LAND TRUST
	FEE SIMPLE PROPERTIES	FEE SIMPLE PROPERTIES
	ASSESSED VALUATION	ASSESSED VALUATION
CHATHAM CONSERVATION FOUNDATION	\$ 109,504,200	\$ 90,536,380
BARNSTABLE LAND TRUST	\$ 52,976,000	\$ 56,990,700
<b>BREWSTER CONSERVATION TRUST</b>	<b>\$ 27,323,500</b>	<b>\$ 4,484,700</b>
TRURO CONSERVATION TRUST	\$ 24,988,700	\$ 27,061,800
BOURNE CONSERVATION TRUST	\$ 22,230,270	\$ 22,871,390
MARY BARTON LAND CONSERVATION TRUST (Cotuit)	\$ 16,842,100	-- (3)
ORLEANS CONSERVATION TRUST	\$ 16,341,200	\$ 16,192,800
<b>WELLFLEET CONSERVATION TRUST</b>	<b>\$ 12,257,900</b>	<b>\$ 5,911,600</b>
MASSACHUSETTS AUDUBON SOCIETY (Wellfleet only)	\$ 12,099,500	\$ 22,590,400
EASTHAM CONSERVATION FOUNDATION	\$ 8,493,100	\$ 8,942,000
PROVINCETOWN CONSERVATION TRUST	\$ 7,624,400	\$ 9,666,700
DENNIS CONSERVATION TRUST	\$ 7,550,640	\$ 8,899,900
THE 300 COMMITTEE (Falmouth)	\$ 7,228,300	\$ 6,639,500
<b>HARWICH CONSERVATION TRUST</b>	<b>\$ 6,027,300</b>	<b>\$ 1,512,900</b>
YARMOUTH CONSERVATION TRUST	\$ 4,630,300	\$ 3,308,500
THREE BAYS PRESERVATION (Cotuit, Sampsons Island)	\$ 2,493,100	\$ 921,400
SANDWICH CONSERVATION TRUST	\$ 2,212,500	\$ 2,582,700
ORENDA WILDLIFE LAND TRUST (Mashpee only)	\$ 1,726,900	\$ 1,877,400
ORENDA WILDLIFE LAND TRUST (other CC towns, not Mashpee)	\$ 1,393,700	\$ 1,189,400
<b>TOTALS</b>	<b>\$ 343,943,610</b>	<b>\$ 292,180,170</b>

**NOTES:**

- 1) does not include conservation restrictions held by land trusts
- 2) effect of CRs & charitable trust restrictions on values not shown
- 3) In 2011, the Mary Barton Trust lands were conveyed to Barnstable Land Trust

*Source: Town Assessed Valuations, FY11, land only*

*Source: Town Assessed Valuations, FY17, land only*

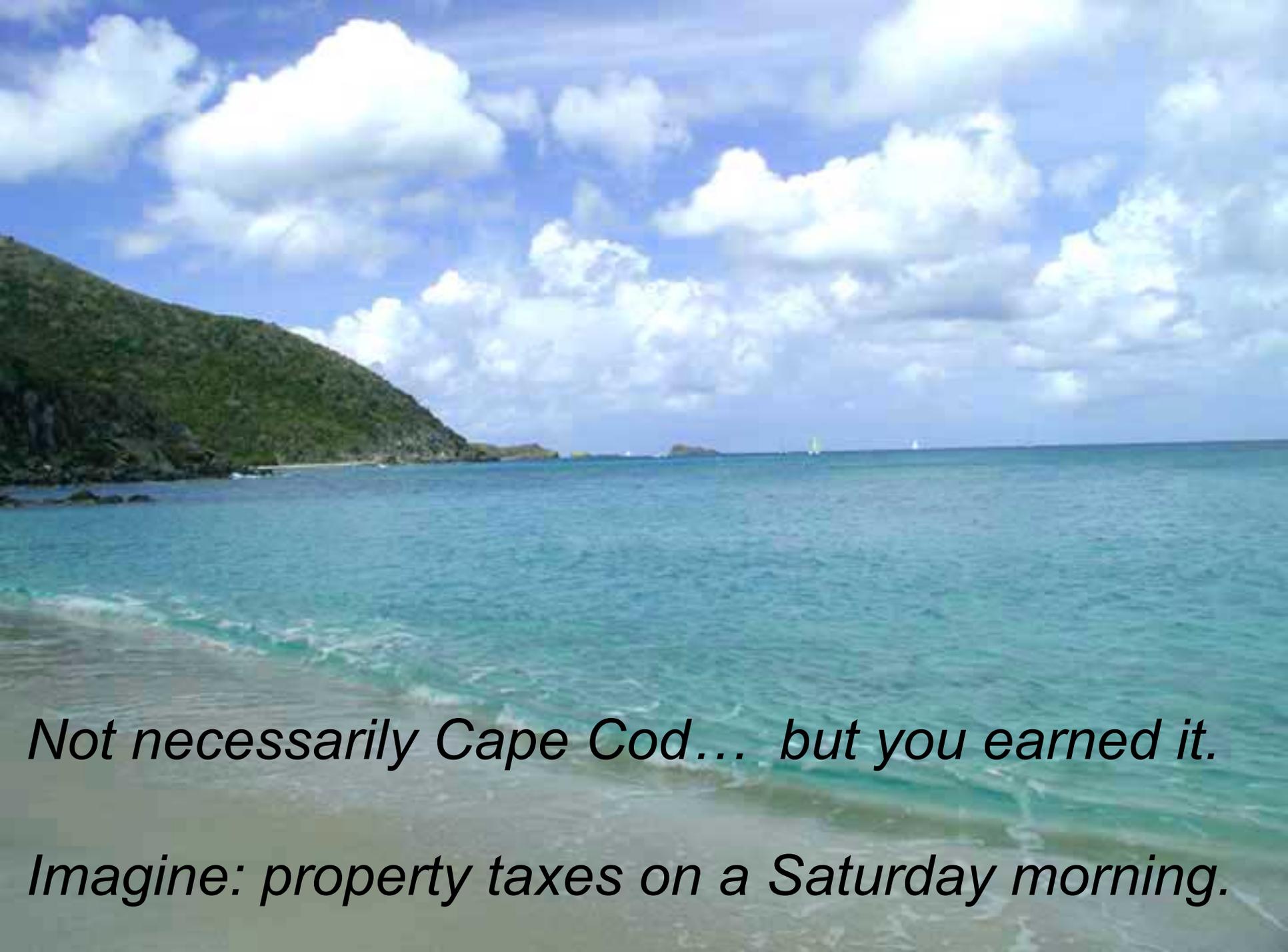
# REMEMBER...

The local property tax exemption is not guaranteed.

Burden of proof is on the charitable organization.

Even if you prove your work is charitable, each property must be examined for its relation to your Mission/Purpose.

These rules will stay intact regardless of the SJC decision in 2014 (*NEFF v. Hawley*).



*Not necessarily Cape Cod... but you earned it.*

*Imagine: property taxes on a Saturday morning.*

# For More Information

Visit the Massachusetts Land Trust Coalition  
website: [www.MassLand.org](http://www.MassLand.org)

*For more written materials and briefing articles*

