



**STATE OF MAINE
128th LEGISLATURE
SECOND REGULAR SESSION**

**Study of Conserved Lands Owned by Nonprofit
Organizations**

February 2018

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Rep. Ralph Chapman
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Executive Summary

The Study of Conserved Lands Owned by Nonprofit Conservation Organizations was established by a provision in the General Fund Biennial Budget for 2018 and 2019 – Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The authorizing legislation in section TT-2 directs the Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) to “conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State’s economy.” A list of ACF Committee members can be found in Appendix B.

The duties of the committee are set forth in Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The law directs the ACF Committee to review and evaluate for conserved lands owned by nonprofit organizations:

- A. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- B. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- C. The economic impact of those conserved lands on the public and Maine’s tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The ACF Committee is directed to determine the number of miles of trails and the number of water access sites and similar recreational infrastructure;
- D. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- E. Other issues that the ACF Committee determines are related to the purpose of the study.

In addition, the ACF Committee was required to seek public input and to consult and collaborate with relevant stakeholders, including representatives of Maine’s nonprofit land trust community. The ACF Committee is required to submit a report, with findings and recommendations, including suggested legislation, to the public in February 2018.

Over the course of three meetings, the ACF Committee received information from stakeholders, both in support of the work that land trust organizations perform and the reduced tax or tax-exempt status they are provided and against the reduced tax and tax-exempt status of land trusts organizations because of a perceived burden it places on limited resources in some areas of the state. Recognizing that precise, unbiased data was unavailable to analyze, the ACF Committee still finds that land trusts are private entities that are providing a myriad of public benefits.

- 1. Nonprofit conservation organizations hold roughly 2.5 million acres in Maine, in fee ownership and conservation easements, and the overwhelming majority of these lands, 94.5%, are on the tax rolls.**
- 2. Nonprofit conservation organizations devote significant resources to the protection of natural resources that are integral to the State's fishing, farming and forestry industries.**
- 3. Nonprofit conservation organizations contribute significantly to the public and Maine's tourism economy by providing opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities.**
- 4. Land trusts benefit local communities in a multitude of ways, including, but not limited to, education programs, downtown revitalization efforts, community gardens, youth sports activities and other initiatives.**
- 5. The ACF Committee has heard that the relationship between local communities and nonprofit conservation organizations has been mostly positive; however, for a handful of communities, the interaction with nonprofit conservation organizations has been negative.**

The ACF Committee recognizes that some communities in Maine, particularly those that are small and rural with little economic base, are struggling. In these communities the reduced tax or tax exempt status of land associated with land trust organizations combined with the reduced tax or tax exempt status of land owned by the State, federal government, other nonprofit entities, and private individuals may negatively impact these areas because a disproportionate amount of land is not subject to full taxation and other positive economic opportunities are absent.

The ACF Committee recommends that the Legislature reexamine current-use tax programs and how these tax programs may adversely affect certain communities. In addition, the ACF Committee also recommends that the Legislature review the four current-use tax programs and how each program treats the issue of public access. The ACF Committee believes that a certain level of public access to land should be a requirement in order for a property owner to be eligible for a reduced rate of property tax.

The ACF Committee recognizes that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. Nonprofit conservation organizations throughout Maine are private entities that are providing recreational opportunities, such as hunting, fishing, snowmobiling, and exploring Maine's natural beauty. Nonprofit conservation organizations partner with schools and other entities to provide programs for students and senior citizens and also play an important role in protecting water quality and other valuable natural resources. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine.

I. INTRODUCTION

The Study of Conserved Lands Owned by Nonprofit Conservation Organizations was established by a provision in the General Fund Biennial Budget for 2018 and 2019 – Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The authorizing legislation in section TT-2 directs the Joint Standing Committee on Agriculture, Conservation and Forestry (ACF Committee) to “conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State’s economy.” A list of ACF Committee members can be found in Appendix B.

The duties of the committee are set forth in Public Law 2017, chapter 284, Part TT, section TT-2 (Appendix A). The law directs the ACF Committee to review and evaluate for conserved lands owned by nonprofit organizations:

- F. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- G. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- H. The economic impact of those conserved lands on the public and Maine’s tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The ACF Committee is directed to determine the number of miles of trails and the number of water access sites and similar recreational infrastructure;
- I. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- J. Other issues that the ACF Committee determines are related to the purpose of the study.

In addition, the ACF Committee was required to seek public input and to consult and collaborate with relevant stakeholders, including representatives of Maine’s nonprofit land trust community. The ACF Committee is required to submit a report, with findings and recommendations, including suggested legislation, to the public in February 2018.

The ACF Committee held meetings on October 12 and December 1, 2017 and February 12, 2018. All meetings were open to the public and broadcast on the internet.

It is important to note that the ACF Committee requested the assistance of the Department of Agriculture, Conservation and Forestry and Maine Revenue Services on two separate occasions by way of letter to the Governor’s Office. Both requests were declined. However, Jonathan

LaBonte, executive director of the Office of Policy and Management, did participate at the second meeting but was unable to attend subsequent meetings. As a result, most of the data in this report is based on a July 2017 survey conducted by the Maine Coast Heritage Trust and presentations by panelists and members of the public at the ACF Committee's study meetings.

II. FINDINGS

Over the course of three meetings, the ACF Committee received information from stakeholders, both in support of the work that land trust organizations perform and the reduced tax or tax-exempt status they are provided and against the reduced tax and tax-exempt status of land trusts organizations because of a perceived burden it places on limited resources in some areas of the State. Recognizing that precise, unbiased data was unavailable to analyze, the ACF Committee still finds that land trusts are private entities that are providing a myriad of public benefits.

Land trust organizations play an important role in the State because only 6.5% of land in Maine is public land. Maine is ranked 38th in the nation for the amount of land in public ownership, and has the lowest amount of land in public ownership on the east coast. This has resulted in a very active land trust community that allows access to lands that might otherwise not be accessible to the public for hunting, fishing, snowmobiling and other recreational activities. Recreational opportunities provided by land trust organizations contribute to Maine's tourism economy. Land trusts protect natural resources that are integral to the State's natural resource-based economy. Land trusts benefit local communities throughout the State in a multitude of ways, from education programs for school children to guided walks for the elderly. For these reasons and more, the ACF Committee finds that nonprofit conservation organizations provide a great value to the residents of Maine.

1. Nonprofit conservation organizations hold roughly 2.5 million acres in Maine, in fee ownership and conservation easements, and the overwhelming majority of these lands, 94.5%, are on the tax rolls.

According to a recent survey conducted by Maine Coast Heritage Trust (MCHT), nonprofit conservation organizations, also known as land trusts, hold approximately 2.5 million acres of land in Maine in either fee ownership or conservation easement.¹ In July 2017, MCHT surveyed members of the Maine Land Trust Network (MLTN), which includes most of Maine's land trust community. Seventy organizations participated in the survey. Data from a 2015 MCHT land trust census was used to fill gaps for organizations that did not complete the 2017 MCHT survey. MCHT presented the results of the 2017 survey to the ACF Committee at the first study meeting in October 2017.

According to the survey, of the roughly 2.5 million acres of land conserved by nonprofit conservation organizations, 94.5% are on the tax rolls. Approximately 1.9 million acres are in private ownership with conservation easements and 460,000 acres in fee ownership by land conservation organizations.

¹ A "conservation easement" is a voluntary, legally binding agreement between a landowner and a land trust, state agency, or other qualified entity, through which certain rights to the property are permanently transferred.

On 4% of these conserved lands (approximately 100,000 acres), nonprofit conservation organizations make payments in lieu of taxes (PILOTS) to municipalities. Until recently, conservation organizations with property in the unorganized territories (UT) were unable to make PILOTS to the counties. However, in 2017, the Maine Legislature enacted Public Law 2017, chapter 193, An Act to Allow Voluntary Payments in Lieu of Taxes in the Unorganized Territories. This law allows the owner of tax-exempt property located in the UT to make a voluntary PILOT to the State Tax Assessor. The State Tax Assessor is required to deposit that payment into the county UT fund of the county in which the property exempt from tax is located. As a result of this legislation, the Nature Conservancy, for example, is in the process of making PILOTS to county governments for property they own, approximately 55,000 acres, in the UT.

Finally, the remaining 1.5% of conserved lands owned by nonprofit conservation organizations is tax exempt with approximately 30,000 acres in municipalities and 7,500 acres in the UT. Maine law provides that the real estate and personal property owned and occupied or used solely for their own purposes by benevolent and charitable institutions incorporated by the State and literary and scientific institutions, with some exceptions, are exempt from taxation. The local assessor determines if the property should receive exempt status based upon benevolent and charitable reasons.

The Maine Supreme Court has defined benevolent and charitable as: “for the benefit of an indefinite number of persons, either by bringing their minds or hearts under the influence of education or religion, by relieving their bodies from disease, suffering, or constraint, by assisting them to establish themselves in life, or by erecting or maintaining public buildings or works or otherwise lessening the burdens of government.” *Episcopal Camp Foundation v. Hope* (1995) 666 A.2d 108. Also in *Episcopal Camp*, the Law Court stated, “[a]ny institution which by its charitable activities relieves the government or part of [its] burden is conferring a pecuniary benefit upon the body politic, and in receiving exemption from taxation it is merely being given a ‘quid pro quo’ for its services in providing something which otherwise the government would have to provide.”² The court has also declared that the terms “benevolent” and “charitable” are synonymous.³

While the statute addresses several key requirements for exemption qualification, the parameters of the exemption have largely been shaped by case law. To qualify for the property tax exemption, a benevolent and charitable institution must satisfy the legal tests of ownership, occupancy or use and Maine incorporation.

In addition to tax exempt status based upon benevolent and charitable reasons, Article IX, Section 8 of the Maine Constitution provides the Legislature with the authority to allow for the assessment of farms and agricultural lands, timberland and woodlands; open space lands which are used for recreation or the enjoyment of scenic natural beauty; and lands used for game management or wild life sanctuaries to be based on current-use valuation rather than just value.

² 666 A.2d at 110 (1995).

³ Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 5.

The State of Maine has four “current-use” tax programs, which offer a property owner a reduction in their assessed value: Tree Growth, Open Space, Farmland Tax Law and Working Waterfront.⁴

The Tree Growth Tax Law provides for the valuation of land that has been classified as forest land based on productivity value rather than just value. The Tree Growth program provides a benefit for owners of at least 10 acres of forest land used for commercial harvesting. A forest management and harvest plan must be prepared and a sworn statement to that effect submitted with the application.⁵ Pursuant to Maine Revised Statutes Title 36, section 578, the State of Maine reimburses municipalities for 90% of the tax revenue loss as a result of land enrolled in the Tree Growth tax program. In State fiscal years 2018 and 2019, the appropriation for reimbursement was \$7.6 million per year or \$15.2 million for the biennium. Reimbursement is not provided for land in the UT. In addition, there is no reimbursement for the other three current-use tax programs.

The bulk of the 1.9 million acres of privately owned land protected with conservation easements are enrolled in the Tree Growth tax program since the majority are managed forest lands. The Pingree, West Branch, Plum Creek and Downeast Lakes easements are the four largest easements in Maine totaling more than 1.7 million acres.

The Open Space Tax Law provides for the valuation of land which has been classified as open space land based on its current use as open space, rather than its potential fair market value for more intensive uses other than open space. To qualify for the Open Space program, land must be preserved or restricted in use to provide a public benefit.⁶ Similarly, the Farmland Tax Law provides for the valuation of land that has been classified as farmland based on its current use as farmland, rather than its potential fair market value for uses other than agricultural.⁷ The Working Waterfront Tax Law is a program that is intended to support commercial fishing and as a measure to prevent the loss of valuable working waterfront land due to the conversion of that land to more intensive uses.⁸ Like the Open Space and Farm Land Tax Laws, the Working Waterfront Tax Law requires the assessor to calculate the value of the working waterfront property based on its use as working waterfront land, rather than the market value.⁹

Of the 460,000 acres of conserved lands in fee ownership, the majority (400,500 acres or 87%) are in the Tree Growth tax program; 52,500 acres (11%) in the Open Space tax program; 700 acres in the Farmland tax program; and 7,500 acres (less than 1%) are taxed at the regular fair market value (also known as “highest-and-best-use” value).

In addition, most land conserved by nonprofit conservation organizations is subject to the forestry excise tax, which funds forest fire protection efforts throughout the State. The forestry excise tax applies to landowners who own more than 500 acres of forest land in the State.

⁴ http://www.maine.gov/revenue/propertytax/propertytaxbenefits/current_use.htm

⁵ Ibid.

⁶ Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 21.

⁷ Maine Revenue Services, Property Tax Division, Property Tax Bulletin No. 20.

⁸ <http://maine.gov/revenue/forms/property/pubs/workingwaterq&a.htm>

⁹ Ibid.

2. Nonprofit conservation organizations devote significant resources to the protection of natural resources that are integral to the State's fishing, farming and forestry industries.

According to the MCHT survey, approximately 85% (2.14 million acres) of lands that have been conserved by land trusts are managed as working forests. Consequently, most of this acreage is in the Tree Growth tax program. These forest lands support forest industry jobs including, but not limited to, foresters, loggers, truckers and mill workers. By way of illustration, the ACF Committee learned that the Downeast Lakes Land Trust's 55,578-acre community forest in northern Washington County supports approximately 170 forest products industry jobs.

Maine nonprofit conservation organizations have conserved more than 36,000 acres of working farmland, which includes privately-owned farms protected with conservation easements and properties owned in fee by land trusts. These working farmlands support numerous farmers and agriculture-related enterprises. For example, the Brunswick-Topsham Land Trust's Crystal Spring Farm is home to one of the State's largest farmer's markets. During the summer season, over 40 vendors participate in the market, offering local fresh vegetables, dairy products, meat, fish, baked goods and artisanal foods.

Because public access is guaranteed at a limited number of sites along the State's 4,000-mile-plus coastline, access to water is critical for Maine's commercial fishermen. Consequently, land trusts have been working with coastal communities and local fishermen to expand access to the water and coastal flats. According to the MCHT survey, land trusts have conserved seven working waterfronts and have secured more than 60 shoreline sites for clammers, wormers and other marine fishermen.

3. Nonprofit conservation organizations contribute significantly to the public and Maine's tourism economy by providing opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities.

Nonprofit conservation organizations provide a multitude of outdoor recreational opportunities for Maine residents and visitors to the State. According to the 2017 MCHT report, land trusts provide:

- 1,260 miles of hiking/walking trails;
- 275 miles of mountain biking trails;
- 570 miles of snowmobile trails;
- 345 miles of ATV trails;
- 203 boat launch sites;
 - 62 coastal and 141 freshwater;
- 210 beaches/swimming areas; and
- Approximately 2.3 million acres of land open for hunting, which represents 90% of total acres conserved by land trusts via fee ownership or conservation easement.

As a result, nonprofit conservation organizations play an integral part in the health of Maine's tourism economy. Certainly, one of Maine's strengths is its natural landscape, natural resources, wildlife and corresponding recreational opportunities. For example, land trusts provide over 200

boat launch sites throughout the State; these access sites are popular destinations for recreational fishing and birdwatching.

At the October study meeting, the Maine Tourism Association spoke about Maine's snowmobile industry. According to the Maine Snowmobile Association, Maine has more than 14,500 miles of snowmobile trails and the snowmobile industry accounts for 2,300 full-time equivalent jobs in Maine. Again, land trusts play a part by providing roughly 570 miles of snowmobile trails on conserved lands.

Sportsmen and women also benefit from land trust conserved lands in Maine. In fact, more than 90% of land conserved by nonprofit conservation organizations in Maine, approximately 2.3 million acres, is open to hunting. At the first study meeting, the Sportsman's Alliance of Maine (SAM) spoke in support of the land trust community and land trusts' efforts to conserve deer wintering areas, brook trout spawning grounds and other critical wildlife habitat. SAM recognizes that these efforts are important factors for maintaining and improving opportunities for hunters and anglers throughout the State.

4. Land trusts benefit local communities in a multitude of ways, including, but not limited to, education programs, downtown revitalization efforts, community gardens, youth sports activities and other initiatives.

At the first study meeting in October 2017, the ACF Committee heard from a panel of land trust organizations representing different areas of the State, including Western Foothills Land Trust (WFLT) serving the towns of Buckfield, Harrison, Hebron, Otisfield, Oxford, Norway, Paris, Sumner, Waterford and West Paris; Brunswick-Topsham Land Trust serving Brunswick, Topsham and Bowdoin; and Great Pond Mountain Conservation Trust serving communities in northwestern Hancock County.

The ACF Committee learned how land trusts work with local schools on various initiatives. In fact, according to the MCHT survey, more than 30,000 students participate in land trust-sponsored education programs in Maine each year. For example, panelist Lee Dassler, executive director of WFLT, told the committee about how WFLT partners with Oxford Hills School Administrative District 17 on a number of projects, including an after-school Nordic ski program, an outdoor classroom and experiential learning opportunities. WFLT also hosts 40 middle-school students at their Robert's Farm Preserve in Norway for a summer school program.

Land trusts hold many events that connect community members with nature and improve their quality of life. For example, the Scarborough Land Trust partners with Piper Shores, a retirement community, to provide guided walks for elderly residents and York Land Trust leads guided walks for seniors and community members coping with Alzheimer's, diabetes and cancer.

In addition, nonprofit conservation organizations work with municipalities, lake associations and others to improve water quality and fish passage, such as, the Kennebec Estuary Land Trust's collaborative effort to restore wetlands along the Sheepscot River Watershed.

5. The ACF Committee has heard that the relationship between local communities and nonprofit conservation organizations has been mostly positive; however, for a handful of communities, the interaction with nonprofit conservation organizations has been negative.

The ACF Committee invited the Maine Municipal Association and a panel of municipal officials to speak at the December 2017 study meeting about their experiences working with land trust organizations and to provide their perspective on the land trust community. The panel of municipal officials included: William Shane, Manager for the Town of Cumberland; Amanda Stearns, Land Use Policy Specialist, Town of Falmouth; Doug Baston, Selectperson, Town of Alna; and Jim Clark, Tax Assessor's Agent, Town of Lubec.

Kate Dufour of Maine Municipal Association said, for many communities, interactions with land trusts have been very positive; however, she admitted, for others, experiences have been quite negative. Ms. Dufour commented that there are two factors that contribute to this: 1) State tax policies; and 2) the particular community's goals and philosophies. Ms. Dufour said that while the Legislature bestows the tax benefit, municipalities are often left out of the conversation. She acknowledged that land conservation plays an important role in Maine; however, she thinks it is important that the Maine Legislature ensure that everyone has a voice at the table.

Doug Baston, Selectperson for the Town of Alna, noted that his community is a very small, rural town with approximately 700 residents, including many retirees but also working people who commute to Portland or Augusta. Mr. Baston stated that the town's contention with the land trust community is not necessarily a financial issue but based on the principle that all property owners pay their fair share. Mr. Baston admitted that there has not been much conversation between the town and land conservation organizations, which leads to frustration on behalf of the members of the community.

Jim Clark, Tax Assessor's Agent, Town of Lubec also shared his concerns about land trusts buying property for conservation purposes. Mr. Clark noted that, in Downeast Maine, the average age for residents is 67 years old and the average annual income is approximately \$26,000. According to Mr. Clark, residents are struggling and tax revenues are getting "lifted out" by land trust organizations. Mr. Clark feels that land trust organizations are taking away income from the town that could be generated from taxes. Mr. Clark acknowledges that every community is different; what works in one community might not work in another.

Mr. Clark also raised questions about the work of the Land for Maine's Future program and the process for municipal engagement on specific projects; he believes that residents of certain communities in Maine have been locked out of the negotiation process. Mr. Clark echoed comments made by the Maine Municipal Association that the voice of the local community should be heard. Subsequent to this meeting, the committee learned that prior to voting on a Land for Maine's Future project, a letter is sent to the municipality where the land is located. The letter provides an overview of the project and seeks feedback from municipal officials.

On the other hand, municipal officials from the Towns of Cumberland and Falmouth shared positive experiences. William Shane, Manager for the Town of Cumberland, indicated that the active partnership between the Town of Cumberland and the Chebeague & Cumberland Land

Trust (CCLT) has been successful in their community. Mr. Shane stated that Cumberland, which is located 10 minutes north of the City of Portland, is one of the fastest growing communities in Maine. Therefore, development pressure is significant, demand for housing is increasing, and the population continues to grow. Mr. Shane acknowledged growth is important and essential to the community, but the community also recognizes the need to protect key natural resources and recreational opportunities.

Amanda Stearns, Land Use Policy Specialist, Town of Falmouth said that her community has adopted “The Greening of Falmouth” plan, which articulates a vision for managing and preserving open spaces in their community. The Falmouth Land Trust and Maine Audubon’s Gisland Farm are two examples of land trust organizations within her community.

III. RECOMMENDATIONS

The ACF Committee recognizes that some communities in Maine, particularly those that are small and rural with little economic base, are struggling. In these communities the reduced tax or tax exempt status of land associated with land trust organizations combined with the reduced tax or tax exempt status of land owned by the State, federal government, other nonprofit entities, and private individuals may negatively impact these areas because a disproportionate amount of land is not subject to full taxation and other positive economic opportunities are absent.

The ACF Committee recommends that the Legislature reexamine current-use tax programs and how these tax programs may adversely affect certain communities.

In addition, the ACF Committee also recommends that the Legislature review the four current-use tax programs and how each program treats the issue of public access. The ACF Committee believes that a certain level of public access to land should be a requirement in order for a property owner to be eligible for a reduced rate of property tax.

IV. CONCLUSION

According to the 2017 MCHT report, Maine has the lowest percentage of public lands among states east of the Appalachian Mountains with 6.5% of approximately 19.6 million acres in public ownership - significantly lower than other east coast states including: Florida (25.2%), New Jersey (18.7%), New Hampshire (17.1%), New York (16.7%), and Pennsylvania (15.8%). In fact, Maine ranks 38th in the nation for the amount of land in public ownership. As a result, Maine has one of the most active land trust communities in the nation.

The ACF Committee recognizes that there is need for land trusts as they are providing a service to the people of the State that the government would otherwise have to provide. As the Town Manager for the Town of Cumberland noted, none of the land in Cumberland is protected as State or federal lands so the responsibility falls upon the municipality and the land trust to accomplish their shared goal of protecting important habitat for wildlife; protecting water quality of streams, aquifers and Casco Bay; providing high quality recreational and education opportunities for the public; and protecting scenic open fields and agricultural heritage.

Like the land trust in Cumberland, nonprofit conservation organizations throughout Maine are private entities that are providing recreational opportunities, such as hunting, fishing, snowmobiling, and exploring Maine's natural beauty. Nonprofit conservation organizations partner with schools and other entities to provide programs for students and senior citizens and also play an important role in protecting water quality and other valuable natural resources. For these reasons, the ACF Committee finds that land trust organizations provide a great value to the people of Maine.

APPENDIX A

Authorizing Legislation

Public Law 2017, chapter 284, Part TT, section TT-2

Sec. TT-2. Study of conserved lands owned by nonprofit conservation organizations.

1. Study. The Joint Standing Committee on Agriculture, Conservation and Forestry, referred to in this section as “the committee,” shall conduct a study of the financial and nonfinancial aspects of conserved lands owned by nonprofit conservation organizations, including property taxes paid, community benefits realized and value of lands to the State's economy.

2. Staffing; additional assistance. The Legislative Council shall provide staffing services to the committee. The committee may invite the Department of Agriculture, Conservation and Forestry and other appropriate agencies of State Government to provide additional staff support or assistance to the committee.

3. Duties. The committee shall review and evaluate for conserved lands owned by nonprofit organizations:

- A. The property tax payments nonprofit conservation organizations make on those conserved lands including property tax payments, payments in lieu of taxes and other similar payments;
- B. The economic impact of those conserved lands on other real property, including working farms and commercial forest land, and the access to those conserved lands for licensed Maine guides, commercial fishermen and marine shellfish and worm harvesters;
- C. The economic impact of those conserved lands on the public and Maine's tourism economy, including opportunities to hunt, fish, hike, snowmobile, canoe and engage in other outdoor recreational activities. The committee shall determine the miles of trails and the number of water access sites and similar recreational infrastructure;
- D. The community benefits of those conserved lands owned by nonprofit conservation organizations, including education programs, downtown revitalization efforts, community gardens, youth sports activities and similar initiatives; and
- E. Examine any other issues that the committee determines are related to the purpose of the study.

4. Input and collaboration. In conducting the duties under subsection 3, the committee shall seek public input and shall consult and collaborate with relevant stakeholders, including representatives of Maine's nonprofit land trust community.

5. Meetings. The committee shall hold at least 3 meetings.

6. Report. The committee shall complete its report, including any recommendations for legislation, and provide it to the public no later than February 15, 2018.

APPENDIX B

Membership, Joint Standing Committee on Agriculture, Conservation and Forestry

**STUDY OF CONSERVED LANDS OWNED BY NONPROFIT CONSERVATION
ORGANIZATIONS MEMBERS**

Public Law 2017, chapter 284, Part TT, section TT-2

Senator Paul T. Davis, Sr., Chair

Senator Thomas B. Saviello

Senator James F. Dill

Representative Michelle Dunphy, Chair

Representative Ralph Chapman

Representative Roland Danny Martin

Representative Margaret M. O'Neil

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