

## Article 2021-nn      Expand the Use of the Conservation Fund

**"Shall the town vote to adopt the provisions of RSA 36-A:4-a, I(b) to authorize the Conservation Commission to expend funds for contributions to 'qualified organizations' for the purchase of property interests, or facilitating transactions related thereto, where the property interest is to be held by the qualified organization and the town will retain no interest in the property?"** This would provide the Town with a very cost-effective method of conserving open land by enabling the Town to provide funds for conservation easement projects that are held by qualified organizations such as the Society for the Protection of New Hampshire Forests or the Southeast Land Trust. Passing this warrant article would enable the Town to utilize the provisions of the following RSA:

36-A:4-a Optional Powers. –

I. The legislative body of a city or town may vote at an annual meeting to authorize the Conservation Commission to:

...

(b) Expend funds for contributions to "qualified organizations," as defined in section 170(h)(3) of the Internal Revenue Code of 1986,<sup>1</sup> for the purchase of property interests or facilitating transactions relative thereto to be held by the qualified organization, when such purchase carries out the purposes of this chapter. Because such contributions further the protection of the state's natural resources, they are hereby declared to be a public purpose.

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Talking points:

- The **bold** wording in the above proposed warrant article, is specified by statute and cannot be amended at the Deliberative Session.
- As the Conservation Commission continues to work on the Moose Plate-funded Land Conservation Plan, we are becoming more aware of the importance of conservation easements as a, cost-effective element on our goal of protecting the Town's natural resources.
- A "conservation easement" leaves the land in private ownership – and taxable – yet protects the land from future development.
- Conservation easements can be donated or purchased. If an easement is purchased, it is much less costly than buying the land itself.
- Conservation easements are a liability to the easement holder because they commit the holder to enforcing the terms of the easement in perpetuity, which potentially might involve taking legal action against an abutter or future land owner.
- Therefore, the Conservation Commission would prefer that easements be held by a qualified land trust, since they would assume this liability, not the Town.

- Even if an easement were to be donated to a land trust, there are still costs involved with establishing the easement, and this warrant article would enable the Conservation Commission to expend funds from the town's Conservation Fund to cover those costs.
- The Conservation Commission is required by law (RSA 36-a:5 II) to hold a public hearing prior to expending funds for contributions to qualified organizations.