

**Open Space Committee / Minutes of January 15, 2015 Meeting
5 p.m. Peterborough Town House**

Present: Ed Henault, Debby Kaiser, Francie Von Mertens; Anne Huberman, Joel Huberman

December's minutes were approved.

Temporary Easements

Ed Henault reported follow-up with New England Forestry Foundation on the two temporary easements that expired in July.

OSC Web pages project

Discussion of draft Web pages Anne Huberman worked up and emailed to members:

Francie Von Mertens will work on page/links that give local examples of various conservation options for landowners (brief, with bullet points not narrative, photos), starting with most frequent option:

Conservation easements on private property ranging from conservation as is with no further development to reserved rights including house lot(s) for future development. Ex: Greene siblings (as is); Thomas and Strong (house lots).

Sale to town as permanent conservation land. Ex: Hall Property, highlighting new trail on the property as public benefit; two house lots abutting Fremont Field Conservation Area (bargain sale at less than market value).

Sale to another entity.

Hayashi property to Harris Center, assisted by \$50,000 from Town's Land Acq. Capital Reserve Fund. (town funding will be explained somewhere on site)

Outright donation

To town: Kane (Raymond Trail); Walcott (rail trail, blueberry field)

Hybrid: Cheney Avenue Field purchased by neighbors then donated to town. (Highlights neighborhood action)

To state: Shieling and Casalis

Committee will comment on Von Mertens draft version when done.

IRS tax deduction—the only deduction allowed—to be covered briefly. IRS code attached to these minutes, p. 2.

TBD: Is permission required from people in photos who are clearly identifiable (as opposed to group photos)?

Von Mertens will get OSC annual reports to Anne Huberman.

Committee membership

Ed Henault will request Select Board to officially appoint Anne Huberman and Joel Huberman to the OSC recognizing their considerable contributions to the OSC to this date, and confidence in their continuing contributions.

/fvm

Pursuant to section 170(h), a landowner conveying a **conservation easement**, in whole or in part, as a charitable gift will be eligible for a federal charitable income tax deduction only if the easement is

- granted in perpetuity,
- to a qualified organization (defined as a governmental unit or a publicly-supported charity or satellite of such charity),
- exclusively for conservation purposes.

The four qualifying conservation purposes are outdoor recreation or education of the public, habitat protection, the preservation of open space, and historic preservation.

NB: just have to meet one, but good idea to put as many in CE preamble as possible.

US Code 170(h)

170(h) QUALIFIED CONSERVATION CONTRIBUTION.--

(1) **IN GENERAL.--** For purposes of subsection (f)(3)(B)(iii), the term “qualified conservation contribution” means a contribution—

- (A) of a qualified real property interest,
- (B) to a qualified organization,
- (C) exclusively for conservation purposes.

(2) **QUALIFIED REAL PROPERTY INTEREST.--** For purposes of this subsection, the term “qualified real property interest” means any of the following interests in real property:

- (A) the entire interest of the donor other than a qualified mineral interest,
- (B) a remainder interest, and
- (C) a restriction (granted in perpetuity) on the use which may be made of the real property.

(3) **QUALIFIED ORGANIZATION.--** For purposes of paragraph (1), the term “qualified organization” means an organization which—

- (A) is described in clause (v) or (vi) of subsection (b)(1)(A), or
- (B) is described in section 501(c)(3) and—
 - (i) meets the requirements of section 509(a)(2), or
 - (ii) meets the requirements of section 509(a)(3) and is controlled by an organization described in subparagraph (A) or in clause (i) of this subparagraph.

(4) CONSERVATION PURPOSE DEFINED.--

(A) **IN GENERAL.--** For purposes of this subsection, the term “conservation purpose” means--

- (i) the preservation of land areas for **outdoor recreation by, or the education of, the general public**,
- (ii) the protection of a **relatively natural habitat** of fish, wildlife, or plants, or similar ecosystem,
- (iii) the preservation of open space (including farmland and forest land) where such preservation is--
 - (I) for the **scenic enjoyment of the general public**, or
 - (II) pursuant to a **clearly delineated** Federal, State, or local governmental **conservation policy**, and will yield a significant public benefit, or
- (iv) the preservation of **an historically important land area** or a certified historic structure.

