

CONNECTICUT Land Conservation Council

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**Testimony in support of HB 6731
Testimony in opposition to SB 215
To the Environment Committee**

**Submitted by: Amy Blaymore Paterson, Esq., Executive Director
February 13, 2015**

Co-Chairs Kennedy, Albis and members of the Environment Committee –

On behalf of the Connecticut Land Conservation Council (CLCC), I respectfully submit this testimony in support of **HB 6731: AN ACT CONCERNING THE TREATMENT OF CERTAIN FARM LAND FOR PURPOSES OF THE ESTATE TAX** and in opposition to **SB 215: AN ACT CONCERNING THE ESTABLISHMENT OF NEW STATE PARKS**. Thank you for this opportunity to provide input on these bills.

CLCC serves as the umbrella organization for the state's land conservation community, working with land trusts (now numbering 137+), other conservation and advocacy organizations, government entities and individuals to increase the pace, quality, scale and permanency of land conservation in Connecticut while assuring the perpetual, high quality stewardship of conserved lands in the state.

CLCC supports HB 6731: AN ACT CONCERNING THE TREATMENT OF CERTAIN FARM LAND FOR PURPOSES OF THE ESTATE TAX

According to the Connecticut Council on Environmental Quality's 2013 Annual Report, the state is not on track to meet the Department of Agriculture's goal of preserving 130,000 acres of farmland. In particular, as stated in the report, while "[projections] of the current preservation rate show the goal being reached in the 22nd century, ... in reality there will not be that acreage of agricultural land remaining in the state by the end of the current century if the rate of loss continues as it has for most of the past five decades."

In light of this challenge, CLCC contends that it makes sense to implement tax incentives for farmland preservation (as well as for land conservation in general).

HB6731 would provide such an incentive by increasing the exemption for the transfer of qualified farmland under CT estate tax law (currently \$2M) to match that of federal estate tax law (currently \$5.43M). Raising the exemption to the federal level for certain farmland provides some relief for farm owners contemplating an intergenerational transfer of land upon their death, whose heirs may otherwise have been faced with a decision to sell the land in order to pay for estate tax liabilities.

We would welcome the opportunity to provide further input as the language for this bill evolves.

(Testimony continues on next page)



CLCC is opposed to SB 215: AN ACT CONCERNING THE ESTABLISHMENT OF NEW STATE PARKS

CLCC is concerned that the requirements of the bill will hinder rather than help the establishment of new state parks.

Land conservation projects are complex – particularly when they involve negotiations between private parties and the state.

Landowners are already leery of entering into contracts with public entities out of concern that the terms, conditions and other information surrounding the deal will be publicized. CLCC is regularly contacted by landowners interested in preserving their land, but reluctant to deal with the state for that reason. Requiring a public hearing on the transaction will only exacerbate their concerns.

Land conservation projects take time. This bill will serve to prolong the process.

A key ingredient to every successful land conservation transaction is patience! Even the most straight forward land deals may take years to close. Requiring the state to not only hold a public hearing but also to present plans for the establishment, funding and maintenance of the park as a precondition to the acquisition will only complicate and prolong the already lengthy process. As a result, the state may lose opportunities to conserve valuable land for public use if the owner is unwilling or unable to further extend the timeline for completing the project.

The state needs the ability to take advantage of opportunities to establish state parks when they arise.

One need only look to Hammonasset Beach State Park, Rocky Neck State Park, Talcott Mountain and other state parks as a reminder of how critically important it is for the state to be able to act quickly to take advantage of opportunities to conserve natural lands for the use and benefit of the public.

For these reasons, as well as those set forth in the testimony of the Connecticut Forest & Park Association, we respectfully urge the Environment Committee to vote against SB 215.

Thank you for this opportunity to comment on both these bills. We would be happy to answer any questions and provide further information on land conservation in Connecticut.