

Planning and Development Committee

JOINT FAVORABLE REPORT

Bill No.: SB-998

AN ACT ESTABLISHING A TAX ABATEMENT FOR CERTAIN CONSERVATION

Title: EASEMENTS.

Vote Date: 3/19/2023

Vote Action: Joint Favorable Substitute

PH Date: 2/17/2023

File No.:

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SPONSORS OF BILL:

Planning and Development Committee

REASONS FOR BILL:

This bill allows municipalities to establish, by ordinance, a program to abate taxes on the portion of a taxpayer's property that:

- (1) meets the criteria for designation as a greenway under CGS § 23-102(b) (presumably meaning the Connecticut Greenway Council criteria, like inclusion in a local plan of conservation and development),
- (2) is a recreation trail with a clearly defined trail corridor that does not exceed 100 feet at its widest point, and
- (3) is subject to a permanent easement conveyed to the town, state, or a nonprofit land conservation organization, and the easement does not prohibit public recreation on it.

This bill is primarily focused on protecting the established trails and greenways that cut through private property. It seeks to transition away from verbal agreements towards a system that transcends different owners, subdivisions, and new development.

RESPONSE FROM ADMINISTRATION/AGENCY:

None expressed.

NATURE AND SOURCES OF SUPPORT:

[East Coast Greenway Alliance, Southern New England Manager, Bruce Donald](#)

Strongly supports bill, pre-emptively disagreed with argument that this bill's abatement would substantially reduce tax revenue; stated that the conservation easement itself often reduces the assessed value of the property, so further reduction in revenue from the property would be minimal

Connecticut Bicycle and Pedestrian Board, Chair, Sandy Fry

The Bicycle and Pedestrian Advisory Board has been encouraged by the progress made in Connecticut in the last several years in extending the state's network of greenways, bikeways and recreational trails. Some projects, however, have been delayed because state law is not clear about how trails and greenways are to be treated in terms of property tax burden. This important bill will provide a mechanism already in use for conservation parcels and extend it to trails and greenways.

Conservation Volunteer, Janet Ainsworth

S.B. 998 would provide important tools to encourage property owners to protect trail corridors. As you may know, many recreational trails are on private lands. Measures that benefit property owners encourage more of them to allow their lands to be used for trails.

Lower Connecticut River Valley COG, Executive Director, Samuel Gold

Building these connected linear greenways, paths, and trails will require easements from private property owners.

A tax abatement will incentivize negotiations with landowners and will ease the construction of greenways that contribute to the vibrancy of communities.

Should also include temporary easements.

CFPA, Executive Director, Eric Hammerling

Private landowner hosts are critical to keep trail corridors unbroken, but these lands are also the most vulnerable to disruption without incentives for protection as properties are developed and/or subdivided over time.

We expect that the short-term cost to most communities would be relatively minor, especially in light of the significant benefits to the community of ensuring long-term access to greenways of statewide significance. Indeed, given that property values are typically enhanced in the vicinity of protected trails, the municipality may actually experience an increase in property tax revenues.

CFPA, Trails Protection Coordinator, Jeb Stevens

The reality is most of our trails are not fully protected on conserved lands. Vulnerable trails include some of the most popular. Each private property represents a potential break point. We've always had a tradition of partnering with private landowners to host the trails but with

property turnover and increasing development pressure, we are in danger of one day losing our connected trails

Tri Town Trail Association, Vice President, Thomas Olson

This bill will further enhance opportunities for trail expansion throughout the state of Connecticut, and as such I most strongly recommend and encourage the forwarding of this bill for the full approval of the House and Senate.

Land Conservation Council, Executive Director, Amy Paterson

Often, the permission to blaze a trail is based upon a hand-shake agreement between the current landowner and the land trust and is not a long-term right that runs with title to the land and secures public access. This leaves a trail system vulnerable to disruption in the event the current or future landowner sells the property, revokes their permission, etc.

Should a municipality choose to adopt an ordinance enabling the tax abatement program, it would provide a small but important financial incentive for landowners to work with their local land trust to permanently create and maintain trail corridors that meet the conditions of the program as part of their land conservation efforts

General support:

Ali Akbar

Robert Andrews

Kimberly Parsons

NATURE AND SOURCES OF OPPOSITION:

COST, Executive Director, Betsy Gara (General Comments)

We do, however, have concerns regarding the potential impact on property tax revenues because, as drafted, SB-998 would apply to a broad range of open space parcels, including greenways, recreational trails and other properties subject to a conservation easement.

COST would be happy to continue discussions with CFPA to determine whether we can agree on language to facilitate the protection of recreational trails without putting pressure on municipalities to abate much needed property taxes.

CCM, Chief Strategy Officer, Donna Carroccia

Proposals such as these impose "de facto mandates" by advocating various "options" that would expand criteria and eligibility for local property tax exemptions – positioning many towns and cities to feel compelled to enact.

A more equitable solution would be to provide a tax credit against the State income tax.

General Opposition:
[Lsine Johnson](#)

Reported by: Matthew Lombardo

Date: 3/21/23