



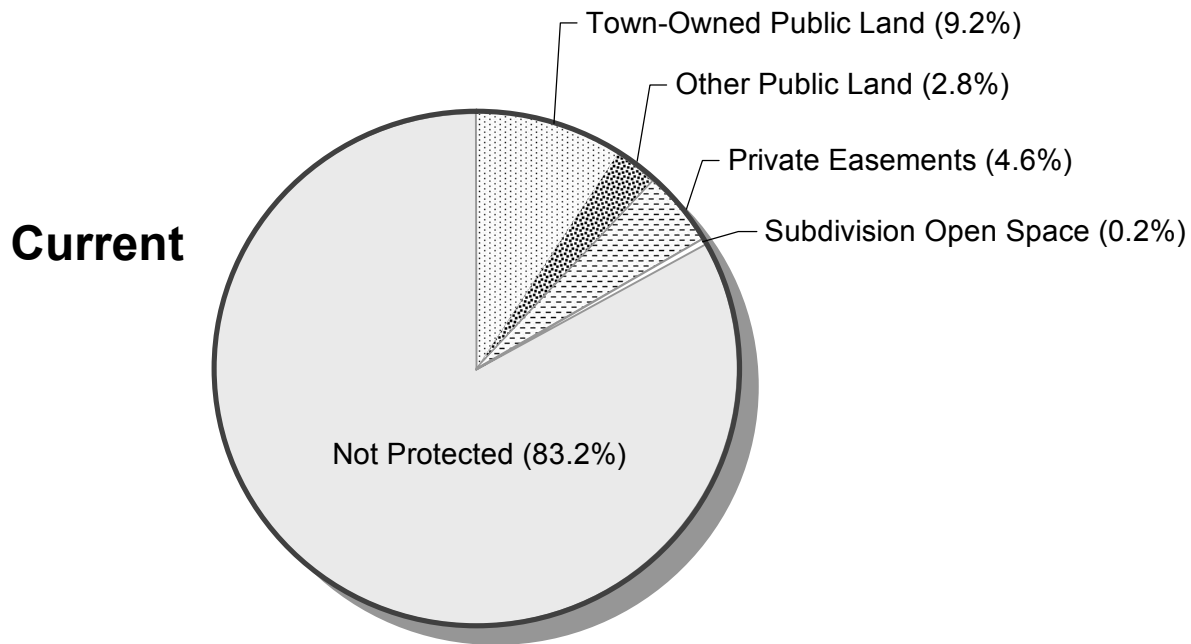
# Conservation in Mason

## Some Useful Facts

Prepared by the Mason Conservation Commission  
March 12, 2011

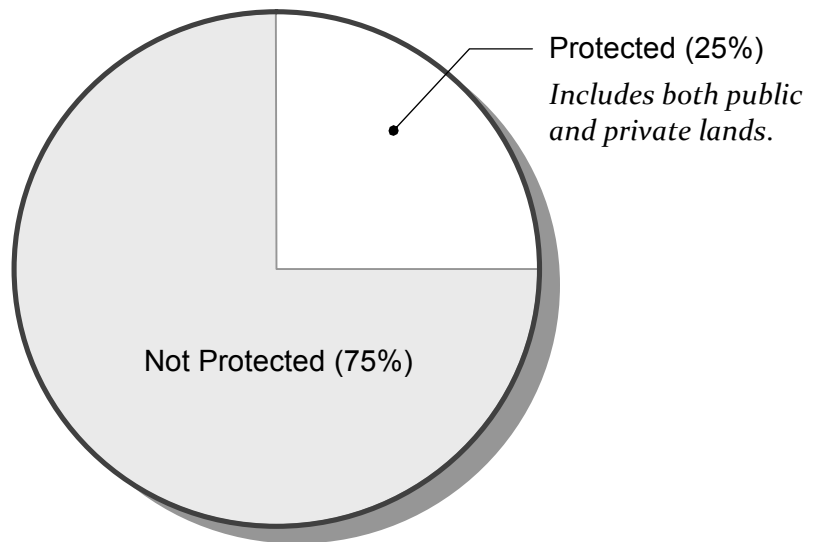
### Land Conservation Status in Mason

*Land in Mason is permanently protected in one of four ways, two public and two private. (See Table 1, next page.)*



**Minimum Recommended**  
*to protect water quality and quality-of-life.*

*"New Hampshire Everlasting", Society for the Protection of New Hampshire Forests, 2004.*



**Table 1. Mason Conservation Lands (2010)**

<i>Name</i>	<i>Location</i>	<i>Parcel Nos.</i>	<i>Acreage</i>
<b>Town-Owned Public Land</b>			
Bronson Potter Lands	Greenville Rd.	C 1, 1-4, 1-5, 5, 5-1, 24, 25, 26, 28	424.7
	Merriam Hill Rd.	E 61, 61-1, 61-2, 61-3; G 83	123.5
	Old Ashby Rd.	E 54; G 2, 2-1	19.6
	<b>Total</b>		<b>567.8</b>
Mitchell Brook Land	Mitchell Hill Rd.	B 15-1	286.1
Spaulding Brook Land	Starch Mill & Mitchell Hill	B 17-1	163.3
Mitchell Hill Land	Mitchell Hill Rd.	D 9	100.0
Mason Railroad Trail	6.7 miles, Greenville to Townsend	Trail bed; A 11; C 15	94.4
Downs Forest	Scripps Lane	E 36	46.8
Florence Roberts Forest	Valley Rd.	G 16	37.7
Beck Lot	RR Trail near Scripps	E 28	50.0
Coyne Lot	Coyne Lane	E 22	25.4
Jefts Lot	Scripps Lane	E 38	20.0
Mason Brook Marsh (Cliff Hastings Nature Trail)	Merriam Hill Rd.	E 67, 76	13.0
Walker Brook Gorge Land	Fitchburg Rd.	J 36-2	5.2
Esau "Ace" Stanley, Jr.	Campbell Mill Rd.	H 37	2.5
Scott W. Hastings Memorial Land	Fitchburg Rd.	J 35	2.3
<b>Total</b>			<b>1,414.5</b>
<b>Other Public Land</b>			
Russell-Abbott State Forest	Pratt Pond Rd.	A 6, 29	435.0
<b>Total</b>			<b>435.0</b>
<b>Private Conservation Easements</b>			
Fifield Tree Farm	Black Brook Rd., Mitchell Hill Rd., Old County Rd.	D 8, 10, 37, 38	508.1
Stewart	Jackson Rd.	G 52, 53	71.8
d'Arbeloff E-2	Darling Hill Rd.	E 2	66.5
d'Arbeloff E-1	Darling Hill Rd.	E 1	35.4
Society for Protection of NH Forests	Pratt Pond Rd.	A 2	10.0
d'Arbeloff E-80	Darling Hill Rd.	E 80	9.4
Doonan	Starch Mill Rd.	B 18	2.5
<b>Total</b>			<b>703.7</b>
<b>Subdivision Private Conserved Open Space</b>			
Gardner (TyMar)	Nutting Hill Rd., Greenville Rd.	A 22, 22-1	11.7
Turner	Brookline Rd.	F 38, 38-5, 38-6, 38-7, 38-8	6.9
Foster	Mitchell Hill Rd.	B 14-1, 14-5, 14-6	4.5
Hodson	Starch Mill Rd., Old County Rd.	F 11, 11-4	3.8
Parker	Brookline Rd.	F 30-4, 30-5, 30-6	3.0
<b>Total</b>			<b>29.9</b>
<b>Total Mason Acreage</b>			<b>15,353</b>
<b>Total Conserved Land</b>		<b>2,583 ac. (16.8%)</b>	
<b>Minimum Target</b> (Source: "New Hampshire Everlasting", SPNHF, 2004)		<b>3,838 ac. (25.0%)</b>	
<b>Still Needed</b>		<b>1,255 ac. (8.2%)</b>	

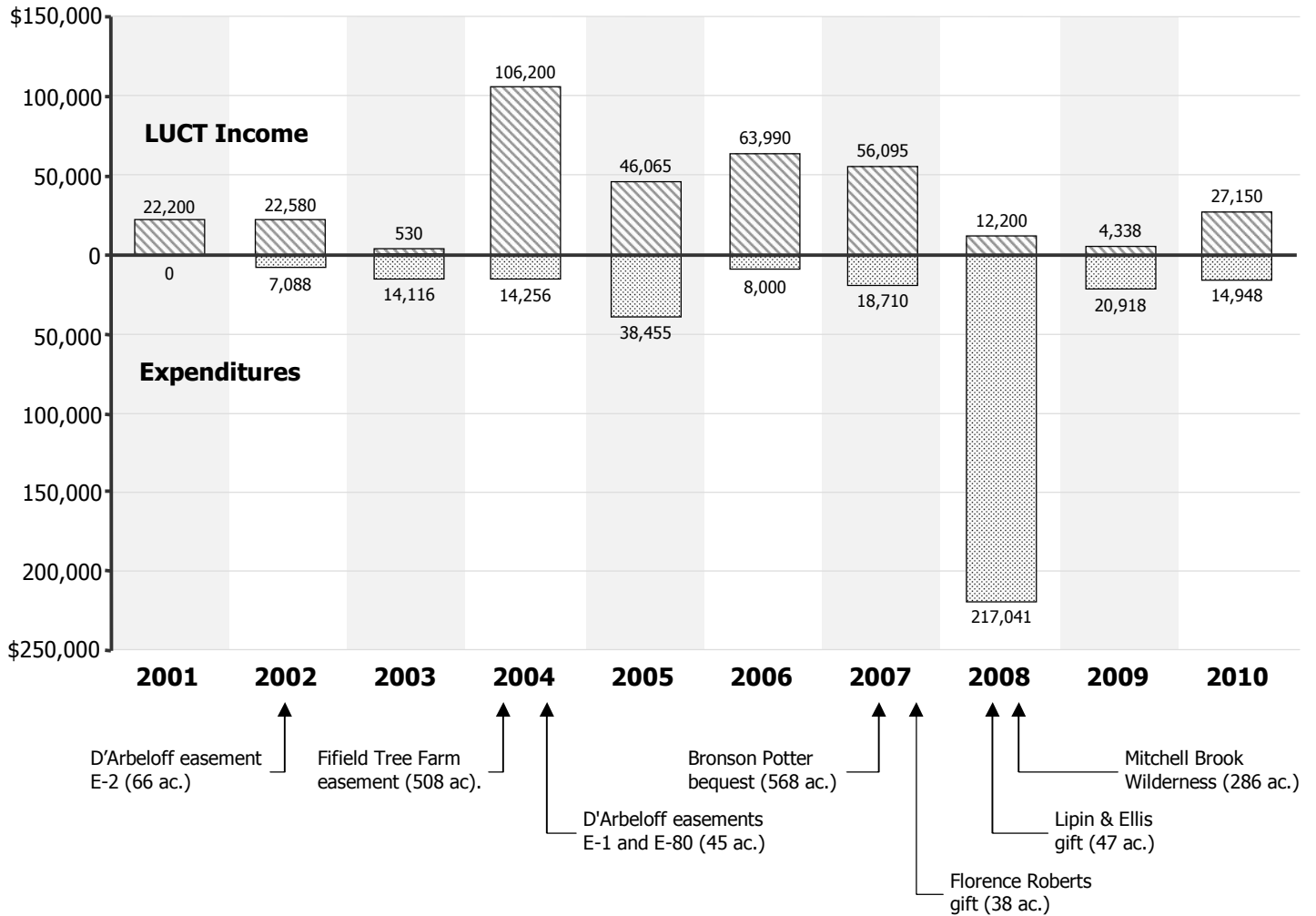
## Land Use Change Tax (LUCT) Facts

- Town Meeting voted to allocate 100% of LUCT to conservation in **2000**, reaffirmed the decision at Town Meeting in **2001**, and again in **2007**.
- The Conservation Commission holds LUCT monies in a separate fund called the **Land Protection Fund**. This fund is earmarked for land conservation.
- Annual deposits to the Land Protection Fund averaged **\$36,135** between 2001 and 2010. For just the years 2006 to 2010, the average was **\$32,755**. In short, LUCT income has declined in recent years as development has stalled here (and elsewhere).
- Between 2001 and 2010, the Conservation Commission has received **\$361,348** in LUCT funds and spent **\$353,532** on land conservation, protecting **1,560** acres.
- With remaining bond payments, the total cost of land protected between 2001 and 2010 is \$421,729. That equates to a cost for 1,560 acres of **\$270.34 per acre**.
- If the 2010 LUCT money (\$27,150) had been deposited in the town's General Fund, it would have reduced the tax rate for that year by **15.8¢ per \$1,000** valuation (based on a total town valuation of \$171,725,245). That's a total cost for conservation of **\$43.77** for a median home value of \$277,000.

**Table 2. Putting Land Use Change Tax (LUCT) to Good Use**

Year	LUCT Income	Amount Spent	Itemized Expenses
2001	22,200	0	
2002	22,580	7,088	1,255 Fifield Tree Farm conservation easement survey. 5,833 d'Arbeloff E-2 conservation easement survey.
2003	530	14,116	10,297 Fifield Tree Farm conservation easement survey. 3,819 d'Arbeloff E-1 conservation easement survey.
2004	106,200	14,256	14,256 d'Arbeloff E-1 & E-80 conservation easement survey.
2005	46,065	38,455	32,898 Fifield Tree Farm survey. 5,557 Potter bequest legal costs.
2006	63,990	8,000	2,155 Fifield Tree Farm survey. 5,845 Potter bequest legal costs.
2007	56,095	18,710	10,784 Potter bequest legal costs. 4,445 Potter bequest survey. 1,250 Potter bequest homestead clean-up. 1,358 Other costs related to Potter bequest. 873 Fifield Tree Farm survey.
2008	12,200	217,041	206,000 Mitchell Brook land purchase. 5,301 Mitchell Brook legal costs. 3,400 Whitaker house (part of Potter bequest) expenses. 2,340 Fifield Tree Farm expenses.
2009	4,338	20,918	10,518 1 <sup>st</sup> bond payment for Mitchell Brook land. 10,000 Advance 2 <sup>nd</sup> bond payment for Mitchell Brook land. 400 Downs Forest (gift from Drs. Lipin & Ellis) legal costs.
2010	27,150	14,948	10,518 3 <sup>rd</sup> bond payment for Mitchell Brook land (\$68,197 remains). 4,430 Potter bequest homestead clean-up.
<b>Total</b>	<b>361,348</b>	<b>353,532</b>	<b>Balance as of January 2011 = \$32,651</b>

# LUCT and Conservation History in Mason



## The Cost of Development in New Hampshire

“In the long term, contrary to the common perception that development will bring lower taxes, property tax bills are generally higher in more developed towns than in rural towns.

– *Managing Growth: The Impact of Conservation and Development on Property Taxes in New Hampshire*, The Trust for Public Land, 2005.

The columns “Residential Property” and “Open Space” in Table 3 show the average cost to each town of community services (schools, administration, police, ambulance, road maintenance, etc.) relative to the tax income from each property type. Numbers less than 1.00 indicate the property pays for itself. Numbers greater than one indicate a deficit.

<b>Table 3. Representative Costs of Services for Residential and Open Space</b>		
Town	Cost (\$) of Community Services for Every \$1.00 in Tax Revenue	
	Residential Property	Open Space
Alton	0.92	0.52
Brentwood	1.17	0.83
Deerfield	1.15	0.35
Dover	1.15	0.94
Exeter	1.07	0.82
Fremont	1.04	0.36
Groton	1.01	0.79
Hooksett	1.16	0.55
Lee	1.11	0.51
Lyme	1.05	0.23
Meredith	1.06	0.29
Milton	1.30	0.72
Mont Vernon	1.03	0.08
Peterborough	1.08	0.54
Stratham	1.15	0.40
Sutton	1.01	0.21
Average for these towns	1.09	0.51
N.H. Average	1.08	0.52
National Average	1.15	0.36

Sources:

- *Does Open Space Pay?*, Philip A. Auger, UNH Cooperative Extension.
- *Saving Special Places: Community Funding for Land Conservation*, Brian Hart & Dorothy Tripp Taylor, The Society for the Protection of New Hampshire Forests, 2002.
- *Cost of Community Services Study*, Town of Mont Vernon, 2003.
- *Cost of Community Services Study*, Town of Milton, N.H., 2004.
- *Cost of Community Services Study*, Town of Hooksett, N.H. 2008.
- *Cost of Community Services Study*, Town of Lee, N.H. 2005.

**Table 4. Conservation Commission Finances (2010)**

<i>Item</i>	<i>Amount</i>	<i>Notes</i>
<b>Expenses</b>		
Bronson Potter House Expenses (Greenville Rd. Property)		Received as part of the Bronson Potter bequest.
House demolition	1,260	
Test and remove 2 barrels of oily liquid	1,322	
Fill and grade around house site (town)	1,132	
Dumpsters	716	
<b>Total</b>	<b>4,430</b>	
Bond payment	10,518	Second payment on \$80,000 bond to buy Mitchell Brook land, 6½ years remaining.
New well at 135 Old Ashby Road	6,570	Paid for by rent.
Eagle Scout projects: kiosk at Florence Roberts Forest, memorial benches	600	Covered by donations.
Three signs for conservation lands (Florence Roberts, Esau Stanley Jr., Scott Hastings)	363	
Education programs (covered by donations)	250	Covered by donations.
Rebar to mark line property line	118	Needed to mark line on Spaulding Brook land where abutter encroached.
Office expenses	137	Commission's share of copier maintenance contract.
Miscellaneous	36	LCHIP application fee
<b>Total Expenses</b>	<b>23,022</b>	
<b>Income</b>		
Land Use Change Tax	27,150	\$6,000 was deposited 1/6/11 but counted for 2010
Rental Income 135 Old Ashby Rd	4,800	
2010 Town Budget	2,000	
Donations for Scout projects	200	
Donation for education programs	2,000	
<b>Gross Income</b>	<b>36,150</b>	
<b>Net Income</b>	<b>13,128</b>	
<b>Funds On-Hand as of 12/31/2010</b>		
Conservation General Fund	9,151	
Land Protection Fund	32,652	
Stewardship Fund	10,344	
RR Trail Maintenance Fund	232	
135 Old Ashby Road Fund	5,027	
<b>Total Funds On-Hand</b>	<b>57,406</b>	