

Heritage  
Conservancy

# Opportunity Knocks – Open Space is a Community Investment



1958 • 2008

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*Preserving Our Natural and Historic Heritage*



Heritage Conservancy is a full service conservation organization with over 50 years of professional experience. Our mission of “Preserving Our Natural and Historic Heritage” is achieved by working with national, regional and local partners to plan and implement sustainable initiatives for land conservation, historic preservation, natural resource protection and land stewardship.

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# Open Space is a Community Investment

**F**or decades, people in suburban and rural places have discussed, studied and argued about ways to keep important lands in their communities open and undeveloped. While zoning techniques, such as cluster development and transferable development rights have had success, there are areas where development is best avoided rather than moved around. Lively discussion has also focused on the changing quality of life and community character. The debate approaches an emotional level when residents and business owners, both life-long and newcomers, find their municipal and school district tax bills increasing significantly to pay for road improvements, additional police personnel, new schools and other services and facilities that rapid development and sprawl bring.

Matters related to green space, farmland, community character, quality of life, taxes and development are all intertwined. Throughout the Commonwealth and the nation, municipal and school district officials have realized that many of the costs of development, particularly in areas of rapid change, are borne by the community rather than the developer. In particular, many forms of residential development require more services than tax revenues cover. In addition to the qualitative aspects of preserving green space and farmland, there is a fiscal side, which deserves serious consideration.

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**...MANY OF THE COSTS OF DEVELOPMENT ARE BORNE BY THE COMMUNITY RATHER THAN THE DEVELOPER.**

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Public school systems, which take the biggest bite of local tax dollars, are directly affected by the location, amount, type and timing of development. A successful business cannot operate properly by just increasing the price of the product or service. Nor can a business survive by reducing the quality of the products or services provided to the client. Comparably, a school system cannot deliver top quality education, grow to accommodate the increasing number of students and serve the community well by increasing taxes, raising class size or eliminating programs. In short, it is important to control demand on the cost side of the equation. By buying land or conservation easements, the number of children who enter the system will be lower. Control demand and the costs will be better managed.



# Buy Schools – Buy Open Space: A Bucks County Story

In June of 1994, about 70 people met at Delaware Valley College in Doylestown for a public meeting titled “Why We Can’t Say NO to Development.” Much of the discussion focused on the increased taxes paid by current homeowners and businesses in the Central Bucks School District’s nine municipalities (third largest student population in the state) to accommodate the costs of new development. Particular emphasis was given to school costs. However, one speaker, a lawyer who represents developers, reminded everyone that a piece of undeveloped land is a valuable asset that belongs to someone. The land may represent a farmer’s retirement plan or the means to pay for the kids’ college educations. He said it is fundamentally wrong for municipal officials to use zoning techniques that significantly reduce the value of property owners’ assets. If a community doesn’t want to see a piece of land developed, the attorney challenged municipal officials to find a way to buy it.

Based on the discussion at that public gathering, an evaluation method was developed to compare school and conservation costs. Relevant numbers were collected and analyzed first in 1994. The study was updated in 2002. In the Central Bucks School District’s 2001-2002 budget, it was estimated that the school district’s expenditures for a new home, based on 0.83 public school students per household, would be \$7,526. The average new house, in the second year after the transfer tax had been paid, would generate \$3,377 in real estate and earned income taxes. Therefore, the shortfall per household was about \$4,149 per year. The shortfall must be made up from other revenue sources, partly as increased taxes paid by all in the community.

Since homes made up about 85 percent of the tax base in the Central Bucks School District, the tax revenues contributed by nonresidential properties are fairly limited and were not evaluated.

The value of land varies substantially, based on many factors. For the purposes of these calculations, \$23,303 per acre was used for the purchase of land and \$16,982 was used for the purchase of the agricultural easements or development rights. These figures are averages derived from actual sales of raw, unimproved farmland (excluding the value of any buildings) in the Central Bucks townships between 1998 and 2002. The value of conservation easements was based on the average fair market value minus the average remainder value for properties after conservation easements had been placed on the land.

If it is likely, if not inevitable, that school taxes will increase to accommodate new residential development, couldn’t the community decide to raise taxes to preserve some of the important, undeveloped properties? If tax revenues are less than school costs, why not devote some tax dollars to land preservation rather than to subsidize the annual shortfall? On any residentially zoned land that is preserved, that shortfall will be eliminated after the land or conservation easements are paid off. A key question is how soon might the breakeven time occur?

On a hypothetical 100-acre farm, it is reasonable to anticipate that 66 new homes might be constructed, based on an average lot area of 1.5 acres per home. In areas likely to be preserved, zoning permitted homes on one or two acre lots; average 1.5 acres. The public school costs would be the number of houses (66) times the average public school costs per home (\$7,526) for a total cost of \$496,716. The school district’s revenue from the development would be the number of houses (66) times the average revenue per home (\$3,377 real estate and earned income taxes) for a total revenue of \$222,882. That is, the shortfall or net cost to the community for that new development would be \$273,834 per year (\$496,716 minus \$222,882).

On average, the cost to the community to purchase the 100-acre farm outright (in fee-simple) would be \$2,330,300. Therefore, a break even point would be reached in about 8.5 years (\$2,330,300 divided by \$273,834), after which time the community eliminates that annual cost to the school system and enjoys the protected open space in perpetuity.

On average, the costs to the community to purchase the agricultural easements or development rights on the 100-acre farm would be \$1,698,200. Therefore, it would take about 6.2 years to break even (\$1,698,200 divided by \$273,834).

Obviously, these are very simple illustrations. Other costs to be considered include appraisal fees, closing costs and interest payments related to the purchases. Also, school district revenues from state transfer payments, periodic realty transfer taxes, earned interest and other sources are not included. Some of these costs and revenues are not directly related to new home construction. This type of evaluation produces a snapshot in time. An attempt to forecast future relationships would involve many complicating assumptions and projections that were beyond the needs and parameters of the study.

While it is reasonable to debate the differences between the school costs and land preservation

### DEVELOPMENT OF THE "100-ACRE FARM" – COSTS TO THE COMMUNITY

#### Calculate the Public School Costs for the Development

	100	Farm Area
x	0.66	Dwelling Units per Acre
	66	New Homes
x	\$7,526	Public School Costs Per Home
	\$496,716	Public School Costs for the 66 New Homes Per Year

#### Calculate the Public School Revenues from the Development

	66	New Homes
x	\$3,377	Average School Tax Revenues Per Home (RE and EIT)
	\$222,882	Public School Revenues for the 66 Homes Per Year

#### Calculate the Annual Net Shortfall from the Development

\$222,882 (revenues) - \$496,716 (costs) = - \$273,834 (shortfall) Per Year

### PRESERVATION OF THE "100-ACRE FARM" – SAVINGS FOR THE COMMUNITY

#### Purchase the Land for Community Use

#### Calculate the Cost to Purchase the Property for Public Use

	100	Acres Purchased
x	\$23,303	Average Cost Per Acre – Fee Simple Purchase
	\$2,330,300	Purchase Price of the Farm

#### Calculate the Break Even Period

\$2,330,300 / \$273,834 (shortfall) = 8.5 Year Break Even Period

### PRESERVATION OF THE "100-ACRE FARM" – SAVINGS FOR THE COMMUNITY

#### Purchase the Conservation Easements

#### Calculate the Cost to Purchase the Conservation Easements

	100	Acres Purchased
x	\$16,982	Average Cost Per Acre – Easements Purchase
	\$1,698,200	Purchase Price of the Easements

#### Calculate the Break Even Period

\$1,698,200 / \$273,834 (shortfall) = 6.2 Year Break Even Period

costs, it is clear that the cost to educate a public school student is often more than the average home provides in school district revenues. The balance, in part, is made up by others in the community. If land or conservation easements are purchased, the revenue/cost shortfall will be reduced. It is important to consider that, after those conservation easement purchases are paid off, the community costs end. If the land is developed, the shortfall related to school costs will continue, if not increase, in perpetuity.

## OTHER EXAMPLES

Similar studies have been conducted in Chester, Monroe and Montgomery counties in Pennsylvania. Those studies showed comparable results.

Other references to this relationship between residential development and public schools are found in impact statements submitted with development applications. As part of land development submissions, Solebury Township in Bucks County requires fiscal impact statements. In the New Hope-Solebury School District, a 4-bedroom, single-family house produces 0.88 school-age children per home. About 77 percent will attend the public school system; 23 percent of school-age children attend private or parochial school.

Based on the accepted standards and procedures included in the Development Impact Assessment Handbook (Burchell, Listokin, Dolphin, et. al., Urban Land Institute, 1997), a 1998 fiscal impact evaluation was submitted for a development of 168 single-family homes on a 157-acre site. The developer's report stated there would be an estimated net cost to the county government of \$32,038 per year, based upon 1998 dollars. The net cost to the township would be \$65,352 per year and the annual deficit to the school district was estimated to be \$686,586.

A 1996 study submitted for the development of 228 single-family homes and 34 townhouses on a 256-acre site in Solebury Township forecasted an annual deficit to the township of \$14,035 and to the school district of \$816,609.

A 2002 cost of community services study for a development of 32 singles and 74 townhouses on 32 acres in Upper Makefield Township in Bucks County would result in an annual shortfall of \$834,651 to the Council Rock School District.

The South Central Assembly for Effective Governance, with financial support from the York Foundation and with assistance from the American Farmland Trust, conducted cost of community services studies in Hopewell and Shrewsbury townships in York County. These studies, done in 2002, included revenues and expenditures from the townships, the county and the school district. Both studies found that residential land uses cost between \$1.22 and \$1.27 for every \$1.00 of revenue generated. In contrast, farms and open space uses cost between \$0.17 and \$0.59 for every dollar of revenue generated. The second study was affected by significant road work done during the study year. In a typical year, the costs related to farm and open space uses would have been much lower.

The Penn State Cooperative Extension published the results of 20 cost of community services studies conducted over a period of approximately 15 year and throughout Pennsylvania. These studies showed that residential development costs more for municipal and school district services than do farms, open space, commercial and industrial land uses. By far, farms and open space contribute more than they take in terms of governmental services. The Extension provides a number of clear and well-organized guidebooks to evaluate the cost of community services for various land uses. An on-line, interactive workbook can be viewed at <http://cax.aers.psu.edu/residentialimpact/>.

# Open Space Bonds and Other Appropriations

**T**axpayers have not been reluctant to vote for money to preserve open space. Communities have approved bonds, real estate taxes or earned income taxes for these purposes.

In other places, municipal officials, understanding the public support for parks and recreation land, have appropriated money in their budgets without referendums. A substantial amount of money has been approved for open space purposes, as listed in the appendix. County initiatives are also noted. As of November 2007, \$777.2 million at the county level and \$317.5 million by municipalities have been raised. In addition, an ever increasing



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## **...A SUBSTANTIAL AMOUNT OF MONEY HAS BEEN APPROVED FOR OPEN SPACE PURPOSES.**

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number of earned income, real estate and real estate transfer taxes have been enacted to provide an annual stream of money devoted to land conservation.

In many cases, these municipal funds will be leveraged with money from other governmental grants and private sources to substantially increase the working capital. For example, county Agricultural Lands Preservation Boards purchase farmland conservation easements with funds provided by the counties, municipalities and the Pennsylvania Department of Agriculture, Bureau of Farmland Protection. The Pennsylvania Department of Conservation and Natural Resources puts up 50 percent of the cost of open space purchases. County programs provide match for municipal preservation efforts. Private foundation funds and money from other interests, such as adjoining landowners, have been contributed to ensure land preservation projects are successful.

In fairness, it needs to be noted that taxpayers have not always accepted tax referenda. Voters have not approved a few county and municipal preservation referenda.



# Municipal Authority for Raising Money for Open Space

**S**pecific legislation has been enacted in Pennsylvania to authorize municipalities to purchase land or easements for the preservation of open space and farmland. Other than municipalities that have adopted home rule charters, Pennsylvania municipalities do not have the inherent right of local self-government and must rely on those authorized activities granted by the legislature.

## DILLON'S RULE

In 1868, Justice John F. Dillon established a doctrine which described municipal governments as "mere tenants at the will of the legislature." This doctrine has been reaffirmed in judicial decisions in 1870, 1899 and 1978. As such, "a municipality may exercise those powers, and no others, that are granted in express words, those necessary or fairly implied to express powers, or those essential to the declared objectives and purposes; not simply convenient, but indispensable." Pennsylvania is a "Dillon's Rule" state.

In 1996, Act 153 was enacted as an amendment to Act 442 of 1967, Pennsylvania's Conservation and Land Development Act. This law broadened the ability of local governments to acquire interests in real property, including development rights. The purposes include the provision of recreation land, as well as the conservation of scenic resources, historic resources, natural resources, farmland, forest lands and areas for pure and adequate water supply. Local governments may levy a tax on real estate or earned income above the existing limits of the Commonwealth's laws, but they must first receive referendum approval.

Properties may be acquired in fee and must be resold within two years after restrictive easements or covenants have been placed on the land. Property interests may be purchased on an installment or deferred basis, but may not be acquired through condemnation.

Planning is important and required. Land or development rights to be purchased must have been identified in an adopted resource, recreation or land use plan recommended by the planning commission of the municipality. If the community does not have a planning commission, the process relies on a similar plan prepared by the county planning commission and adopted by the municipal governing body.

In the event that the governing body decides to dispose of acquired land or development rights, these interests must first be offered to the original property owner at the original price paid by the local government. If the offer to the original property owner is not accepted within 90 days, the property interests may be sold in the manner provided by law. The law also requires that the governing body first obtain referendum approval of the voters to dispose of the land or development rights.

Act 4 of 2006 amended Act 153 and authorized the three local taxing authorities (county, school district and municipality) to freeze the millage on land whose development potential has been removed. All three must agree to participate. This tax break is a significant incentive for property owners to preserve land and has been done in Bucks and Northampton counties.

Act 138 of 1998 was enacted as an amendment to the Agricultural Area Security Law, Act 43 of 1981. This act authorizes local governments to purchase agricultural conservation easements to preserve farmland in established agricultural security areas. Local governments may act on their own or in cooperation with a county or the Commonwealth as joint owners. The act permits local governments to incur debt to purchase these easements.

Other codes for municipalities permit the purchase of land for park and recreation purposes, but not for conservation purposes or for the purchase of conservation easements.

# Frequently Asked Questions

## **Q** *Won't land preservation purchases stop development?*

**A** No. Land and easement purchases will not stop all development. That would be an unrealistic and inappropriate community planning goal. From a practical standpoint, there's too much land and too little money. Growth may be inevitable...sprawl is not.

## **Q** *Do all new residential developments result in costs to the community?*

**A** Mostly, but not all residential development results in costs to the community. Age restricted homes and expensive homes with high income households are likely to add only small or no costs to the system. However, there are few communities where the bulk of the housing development is comprised of very wealthy or childless households.

## **Q** *Is there any rhyme or reason to what's preserved?*

**A** Yes. A plan for land preservation is essential and required under state law, Act 153 of 1996. The community's goals should be clear. Programs may be designed to preserve key pieces of ground, such as a great site for active or passive recreation uses, a unique stand of trees, productive farms, an historic site, significant habitats of flora and fauna, groundwater recharge areas or a greenbelt around a village. A goal could be to preserve as much land as possible with the money available or focus on

more expensive land located in the path of development. A municipality may choose to purchase land or just the development rights to achieve its goals. Always, it is important that residents understand and support the program.

## **Q** *Won't developers just jump to other properties?*

**A** Not necessarily. If Parcel A is important to the community, that piece should be protected regardless of the development of B. It may be that the owners of Parcels B or C or D may not be ready to sell. The owner of Parcel A may need to sell for a variety of reasons. That owner may only want to sell the development rights, which could keep the land open and in his or her possession. Over time, the owners of Parcels B, C and D may want to have the option to participate in the land preservation program, rather than selling for development. Options are important.

## **Q** *Will conservation cause land and easement prices to become too high for further preservation efforts?*

**A** Maybe. The land cost may increase whether or not the remaining land is purchased for development or preservation. Prices usually increase as the resource becomes scarce. Even if the value of land escalates, the value to the community in terms of goals achieved and the school related costs saved by preservation will still be greater than if all the land had been developed.

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**A PLAN FOR LAND PRESERVATION IS ESSENTIAL AND REQUIRED UNDER STATE LAW...**

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***Will the community incur additional and ongoing costs after the purchases?***

Depends on how the land is used. If land is used for parkland or active recreation, costs to provide and maintain the recreation facilities and programs should be expected. Where conservation easements are purchased and the land remains in private ownership, minimal stewardship costs may be incurred for annual monitoring.

***Won't tax revenues from nonresidential uses make up the shortfalls?***

No. It is true that nonresidential uses pay a share of school costs and do not directly put kids into the system. Nonresidential development is a magnet for residential development, which may offset or negate any revenue advantage. And, in many areas, nonresidential uses make up a small portion of the tax base. In addition, nonresidential uses need other municipal services, such as road improvements and police services that offset portions of the advantages. There are qualitative considerations. Does every municipality need a mega-mall, a huge office park or an industrial complex?

***Won't state supplements cover school district shortfalls?***

No. State supplements do not cover all the additional costs of expanding the school system. And state reimbursements originate from taxes paid by local folks. Often, the amount that goes to the Department of Education in Harrisburg from a local school district's taxpayers is less than the amount reimbursed.

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**JOINTLY HELD EASEMENT PROVIDE CROSS CHECKS. IT'S A BELT AND SUSPENDERS APPROACH...**

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***Can a community rely on donated land or easements?***

No. Not all landowners can afford to donate land or easements. Also, as land values rise, property owners, especially heirs, are less inclined to give away these assets. In addition, land donations may be in the wrong locations to implement a community's planning goals.

***Can future public officials sell off the land or break the easements?***

Yes, but with community approval. Disposal of purchased land or easements made under Act 153 of 1996 requires a referendum and voter approval plus the approval of the municipal planning commission. Deed restrictions may limit the possible use if land were sold. The municipality, a county or state agency and a conservation organization could jointly hold the easements to provide cross checks and oversight. It's a belt and suspenders approach.

***Should public money preserve land which will not have public use and access?***

Depends on the intended use. Where land is purchased for park or recreation purposes, the public will have access and use. Where land or development rights are purchased for farmland protection, it may be inappropriate that the public have access the property. Public access should be limited in fragile habitat areas. Goals of the community should be resolved before the conservation program is undertaken.

***Isn't the financial ability of a rural community too limited for land preservation?***

No. In many rural communities, the tax base is too small to raise significant funds. However, a small annual tax can establish a fund that will grow and be ready money. It can then respond to an opportunity to purchase development rights at the right price or to have match money for a program funded by other levels of government. In rural areas, land values are comparatively lower. It would be advantageous to purchase easements before these values escalate.

***Does land preservation benefit only rich landowners and affluent communities?***

No. Many farmers are land rich but cash poor, and these programs keep their options open. Although there is often a developer to sell to, an important option would be to be able to sell development rights and continue to farm. In addition, the people who are impacted the most by rapidly rising school taxes are the elderly and those who live on fixed incomes. Control of school costs is important in areas where households typically have modest incomes. Parks and open space provide important benefits in all communities.

***Won't it take 50 years or more to realize the savings to the school systems?***

No. Rapid growth in a community often takes place in about a 25-year period. Part way into that period, the demand for new and expanded school facilities presses on the community. Land

preservation's positive fiscal effects will begin in that relatively short period of rapid growth.

***Should people in one community raise taxes when others in the school district benefit?***

Yes. If people in one community raise money to provide open space and improve their quality of life, overall savings to the school district is secondary. In the Central Bucks School District, Buckingham Township was the first to raise taxes for conservation and was scoffed at by others. However, Buckingham has protected large, contiguous areas of farmland, has a top quality park and trail system and has avoided various impacts of development. Over time, each of the other Central Bucks townships has followed Buckingham's lead and had successful open space referenda.

***Why should elected municipal officials raise taxes for open space when that makes elected school officials look good?***

Municipal officials can; school district officials can't. Whether it comes out of one pocket or the other, taxpayers are aware of their total tax bill and want municipal and school district officials to work together to control that bill and contribute to their quality of life.

***Shouldn't school districts raise taxes for land conservation since they benefit?***

No. Pennsylvania school districts are not authorized to raise taxes for those purposes.

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**...MANY FARMERS ARE LAND RICH BUT CASH POOR...AN IMPORTANT OPTION WOULD BE TO SELL DEVELOPMENT RIGHTS AND CONTINUE TO FARM THE LAND.**

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**Q** *Won't conservation purchases take properties off the tax roles?*

**A** No for easement purchases. Yes for purchases of land for parks. Any loss of tax revenue is still better than the higher community services costs if the land is developed.

**Q** *Won't certain forms of taxes place burdens unequally?*

**A** No tax is equal in terms of who pays. Costs of development are unfair, too. Each municipality needs to evaluate what form is appropriate. Voters in a number of municipalities have enacted two or more types of taxes, real estate and earned income taxes, to distribute the responsibilities. See the list of municipal referenda in the appendix.

**Q** *Won't zoning techniques achieve the same results without raising taxes?*

**A** No. Open space resulting from cluster forms of development and transferable development rights has been successful and enhances communities, but there are places where the best result is for little or no development to occur. These include areas such as farmland, historic sites, prime view sheds and large areas with especially sensitive natural features. Communities should employ both techniques to strategically purchase land or easements and enact appropriate regulatory techniques. Buy the best, zone the rest!

**Q** *Do taxpayers ever vote to increase taxes?*

**A** Yes. While there is always concern about raising taxes, voters have approved referenda for land preservation in many areas. Farmland preservation and open space protection are widely accepted and understood public purposes. The public willingness to raise money through taxation for open space protection is not unique to Bucks County or Pennsylvania. The Land Trust Alliance noted in a 2007 report that, since 1988, voters across the United States have approved more than \$45.9 billion in open space funding, passing 1,587 referenda to increase taxes for conservation. See the appendix for a long list of voter approved referenda. In many communities, voters have approved more than one tax measure.

Annual cost per family for land preservation is often quite low. In some programs, the annual tax is equivalent to one large pizza per week or the cost to take a family of four to a weekly movie plus popcorn.

**EXAMPLES OF VOTER APPROVAL RATES**

Municipality	Ballot	Referendum	Approval Rate
Bedminster	Nov. 2002	\$2.5 million	77 percent
Buckingham	Nov. 1995	\$4.0 million	82 percent
Buckingham	Nov. 1999	\$9.5 million	85 percent
East Brandywine	Nov. 2002	0.125% EIT	74 percent
East Vincent	May 2002	0.1325% EIT	80 percent
Lower Makefield	Nov. 1998	\$7.5 million	71 percent
Solebury	Nov. 1996	\$4.0 million	93 percent
Solebury	Nov. 1999	\$10.0 million	90 percent
Solebury	Nov. 2002	\$12.0 million	87 percent
Bucks County	Nov. 2007	\$87.0 million	74 percent
Chester County	Nov. 1997	\$50.0 million	81 percent
Montgomery County	Nov. 2003	\$150.0 million	78 percent

# Seize the Opportunity

In the development history of many municipalities, there is a 20 or 25 year period of rapid change when a large amount of land is converted from open space and farmland to developed uses. It seems that pressure on landowners to sell is greatest in the years just before rapid development actually begins, as developers compete to buy properties or options to buy land. Farmers have said this pressure to sell causes uncertainty. Sell out or hold on to the land? Obviously, this is a grand opportunity for those who want to sell. For those who want to hold on to their land or continue to farm, the ability to sell the land's development rights and preserve the ground is critical. Available, publicly financed open space funds give municipalities the ability to offer this option to interested landowners.

Policies to acquire land or development rights should be made by the community before a decision to protect a key piece of land is made. In more rural communities, it would be important to have money already approved to purchase land or development rights. For more developed municipalities, it is equally important to have money ready to purchase remaining open or underused parcels for park, recreation or natural resource purposes.

Many areas of the Commonwealth are experiencing significant development pressures. It is important that municipalities identify goals related to the conservation of land resources and consider the impacts of development on community services, particularly the school systems. Run the numbers.

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**...IT IS LIKELY, IF NOT INEVITABLE, THAT SCHOOL TAXES WILL INCREASE TO ACCOMMODATE NEW RESIDENTIAL DEVELOPMENT...**

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## **A DOLLAR SPENT TO PURCHASE LAND OR DEVELOPMENT RIGHTS AVOIDS GREATER AND REPEATED COSTS OF MUNICIPAL AND SCHOOL DISTRICT SERVICES.**

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Help may be provided by county planning commissions, well established conservation organizations like Heritage Conservancy, or community planning consultants. In many communities, capable and interested residents are able to collect the necessary information and prepare an evaluation that can quantify the relationship between the costs of new development and the costs to purchase land or conservation easements. For those communities under development pressure, timing is most important. These matters should be evaluated before opportunities to protect important lands are lost or the price escalates.

The purchase of land or development rights will not stop development or the rising cost of education. Kids from new homes will need to be educated. But strategic investments in conservation will blunt the economic impacts of rapid development and protect valued community assets. A dollar spent to purchase land or development rights today avoids greater and repeated costs of municipal and school district services tomorrow. Over all, conservation of land will complement new development. Both growth and preservation have places in the future of our communities. It is this balance that is important.

Land preservation is not an extravagant expense. It's an investment in your community.

## **OPPORTUNITY KNOCKS!**

# Appendix

## MUNICIPAL BONDS AND OTHER APPROPRIATIONS – LAST REVISED NOVEMBER 2007

Municipal Level (County)	Amount Raised	Year
Bedminster Township, Bucks	\$2.5 million	1997
	2.5 million	2002
	2.5 million	2005 p
Buckingham Township, Bucks	4.0 million	1995
	9.5 million	1999
	0.5 million	2002
Centre Township, Berks	0.5 million	2002
Charlestown Township, Chester	2.1 million	2000
Concord Township, Delaware	6.0 million	2004
Doylestown Township, Bucks	3.75 million	1991
Lower Gwynedd Township, Montgomery	2.0 million	1994
Lower Makefield Township, Bucks	7.5 million w/o ref.	1998
	7.5 million	1998
Lower Merion Township, Montgomery	1.885 million	1994
Lower Providence, Montgomery	3.1 million	1994
Middletown Township, Bucks	0.325 million	1998
Middletown Township, Delaware	5.4 million	1987
	8.5 million	2005 p
Milford Township, Bucks	5.0 million	2007 p
New Britain Township, Bucks	2.5 million	1996
Nether Providence Township, Delaware	2.8 million	1996
Newtown Township, Bucks	1.1 million	1998
	1.65 million	1998
Northampton Township, Bucks	5.0 million	1998
Patton Township, Centre	2.5 million	2001
Plumstead Township, Bucks	4.0 million	1996
	6.0 million	2001
Radnor Township, Delaware	10.0 million	2005 g
	10.0 million	1996
	20.0 million	2006 g
Richland Township, Bucks <sup>1</sup>	4.0 million	2002
Solebury Township, Bucks	4.0 million	1996
	10.0 million	1999
	12.0 million	2002
	18.0 million	2005 g
	1.25 million	2003
South Abington Township, Lackawanna	1.25 million	2003
Springfield Township, Bucks	5.0 million	2006 g
Tinicum Township, Bucks <sup>1</sup>	5.0 million	2002
Tredyffrin Township, Chester	8.0 million	1996
Upper Dublin Township, Montgomery	30.0 million	2006 g
Upper Makefield Township, Bucks	6.0 million	1996
	15.0 million	2000
Upper Merion Township, Montgomery	10.0 million	2005 g
	5.0 million	2006 p
Upper Providence Township, Delaware	6.0 million	2003
Upper Southampton Township, Bucks	2.0 million	2002
Warrington Township, Bucks	2.1 million	1995
Warwick Township, Bucks	1.5 million	2000
	5.0 million	2003
	7.0 million	2006 g

West Whiteland, Chester	6.0 million	1992
Whitpain Township, Montgomery	10.0 million	1999
Wrightstown Township, Bucks	1.5 million	1995
	1.5 million	2002
	1.5 million	2006 g
<b>Total Municipal Appropriations:</b>	<b>\$317.46 million</b>	

### EARNED INCOME, REAL ESTATE, OR REALTY TRANSFER TAXES

Barrett Township, Monroe	0.5 mill real estate tax	2005 g
Bedminster Township, Bucks	0.25 percent earned income tax	2005 g
Bushkill Township, Northampton	0.25 percent earned income tax	2005 g
Chadds Ford Township, Delaware	0.28 mills real estate tax	2005 p
Charlestown Township, Chester	0.5 percent earned income tax	2003
East Bradford Township, Chester	0.125 percent earned income ta	1998
	0.125 percent earned income tax	2000
East Brandywine Township, Chester	0.125 percent earned income tax	2002
East Marlborough Township, Chester	0.2 mills real estate tax	1999
East Nantmeal Township, Chester	0.25 percent earned income tax	2003
East Nottingham Township, Chester	0.5 percent earned income tax	2004
East Pikeland Township, Chester	0.25 percent earned income tax	2006 g
East Rockhill Township, Bucks	0.125 percent earned income tax	1999
	0.125 percent earned income tax	2006 p
East Vincent Township, Chester	0.125 percent earned income tax	2002
	0.2 percent earned income tax	2006 p
Elk Township, Chester County	0.5 percent earned income tax	2006 g
Franconia Township, Montgomery	0.25 percent earned income tax	2001
Franklin Township, Chester	0.5 mill real estate tax	2002
Highland Township, Chester	0.5 percent earned income tax	2004
Halfmoon Township, Centre	2 mills real estate tax	1999
Hilltown Township, Bucks	0.25 percent earned income tax	2000
Honey Brook Township, Chester	0.5 percent earned income tax	2005 g
Jackson Township, Monroe	0.25 percent earned income tax	2007 p
Kennett Township, Chester	0.2 mill real estate and	
	0.25 percent earned income tax	2005 p
London Britain Township, Chester	\$20 per \$100,000 real estate tax	2000
Londonderry Township, Chester	0.25 percent earned income tax	2003
London Grove Township, Chester	0.25 percent earned income tax	2006 p
Lower Mount Bethel, Northampton	0.25 percent earned income tax	2006 p
Lower Oxford Township, Chester	0.5 percent earned income tax	2003
Lower Saucon Township, Northam.	0.25 percent earned income tax	2006 g
Milford Township, Bucks	2 mill real estate tax	1997
Moore Township, Northampton	0.25 percent earned income tax	2006 p
New Britain Township, Bucks	0.125 percent earned income tax	2000
New Garden Township, Chester	0.125 percent earned income tax	2005 p
New Hanover Township, Montgomery	0.15 percent earned income tax	2006 g
Nockamixon Township, Bucks	0.25 percent earned income tax	2004
North Coventry, Chester	0.25 percent earned income tax	2002
Paradise Township, Monroe	0.25 percent earned income tax	2006 p
Pennsbury Township, Chester	0.188 percent earned income tax and	
	0.45 mill real estate tax	2003

Perkiomen Township, Montgomery	0.125 percent earned income tax	2004
Plainfield Township, Northampton	0.25 percent earned income tax	2007 g
Pocopson Township, Chester	1.0 mill real estate tax	2006 p
Radnor Township, Delaware	0.25 percent realty transfer tax	1995
Richland Township, Bucks <sup>1</sup>	0.1 percent earned income tax	2002
Schuylkill Township, Chester	0.25 percent earned income tax	2006 g
Skippack Township, Montgomery	0.25 percent earned income tax	2001
Springfield Township, Bucks	0.25 percent earned income tax	2000
Stroud Township, Monroe	0.25 percent earned income tax	2001
Tinicum Township, Bucks <sup>1</sup>	0.25 percent earned income tax and 2 mill real estate tax	2002
Upper Mount Bethel, Northampton	0.25 percent earned income tax	2007 p
Upper Oxford Township, Chester	0.5 percent earned income tax	2003
Upper Pottsgrove Township, Mont.	0.25 percent earned income tax	2006 g
Warwick Township, Chester	0.25 percent earned income tax	2003
West Brandywine Township, Chester	0.125 percent earned income tax	2003
West Pikeland Township, Chester	0.25 percent earned income tax	2007 g
West Rockhill Township, Bucks	0.125 percent earned income tax	2000
	0.25 percent earned income tax	2004
West Sadsbury Township, Chester	0.5 percent earned income tax	2003
West Vincent Township, Chester	0.49 mill real estate tax	2002
	0.25 percent earned income tax	2006 p
Whitemarsh Township, Montgomery	0.25 percent earned income tax	2006 g
Williams Township, Northampton	0.25 percent earned income tax	2004
Willistown Township, Chester	0.125 percent earned income tax	1999
Wrightstown Township, Bucks	0.15 percent earned income tax	2002

COUNTY BONDS/BUDGET APPROPRIATIONS	AMOUNT RAISED	YEAR APPROVED
Adams County	\$ 2.0 million bp	2003
Berks County	30.0 million	1999
	36.0 million LOC; bp	2005
Bucks County	3.5 million	1994
	59.0 million	1996
	87.0 million	2007 g
Chester County	50.0 million	1997
	75.0 million	1999
	60.0 million bp	2004-07
Cumberland	3.0 million	2004
Lancaster County	9.0 million w/o ref.	1992-2006
Lehigh County	30.0 million	2002
Monroe County	25.0 million	1998
Montgomery County	100.0 million	1993
	150.0 million	2003 g
Northampton County	10.0 million	2000
	37.0 million	2002
Pike County	10.0 million	2005 g
Schuylkill County	0.65 million	2000
<b>Total County Dollar Appropriations:</b>	<b>\$777.15 million</b>	

bp = budget appropriation p = primary election g = general election LOC = Line of Credit w/o ref. = without referendum  
<sup>1</sup> Bond in conjunction with another tax measure

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**BY FAR, FARMS AND OPEN SPACE  
CONTRIBUTE MORE THAN THEY TAKE  
IN TERMS OF GOVERNMENTAL  
SERVICES.**

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**LAND PRESERVATION IS NOT AN  
EXTRAVAGANT EXPENSE. IT’S AN  
INVESTMENT IN YOUR COMMUNITY.**

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## Acknowledgements

Heritage Conservancy is a non-profit organization dedicated to preserving our natural and historic heritage. We are grateful to the William Penn Foundation whose support made this publication possible.



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