continued from page 1

subdividing the land, excavating, dumping and storing waste and debris, etc. on the protected portion of the land. There are basic protections that must be provided by a CR for it to qualify as conservation contribution.

The Conservation Restriction is deeded, usually, to a land trust or other qualified government agency that is responsible for verifying that the restrictions on the property are being honored by the landowner. This usually involves an annual "monitoring" of the property for compliance with the conditions of the CR. In many cases in Harvard, the CR is held by the Harvard Conservation Trust (HCT) whose mission includes preserving open space and protecting Harvard's natural resources.

The tax benefits are two-fold. First is the reduced annual property tax. In the case of this land, the CR was placed on the property in 2007. At that time, the annual property tax bill was $9,028. The property was reassessed in 2009 and the property tax was reduced to $2,768. That is an annual savings of over $6,000! And that savings will essentially continue in perpetuity. Over time, this savings is substantial.

But that isn't the end of the tax benefit. Since the land is no longer sub-dividable, placing the restriction on the property reduced its overall market value. A qualified appraiser determined the market value of the property before and after the restriction, and that difference then becomes, in the eyes of the federal government, a charitable gift. (You are basically gifting the value that was lost by the encumbrance.) The value of the charitable contribution that can be used to offset the owner's adjusted gross income (AGI). According to the Land Trust Alliance's web site, newly enacted laws allow you deduct the value of the gift by up to 50% of your AGI for restrictions held by a qualified conservation organization such as the HCT. Furthermore, any excess can be carried over up to 15 years for gifts to a qualified conservation organization.

Yet despite the fact that there is a CR on my property, I can still sell hay from the hayfield, plant a vegetable garden, have a wedding party, cut firewood, and more. It is still my land, my yard. There are some things I cannot do, such as put up another outbuilding, but that is the just way my restriction was written. The landowner decides on the conditions placed - they just need to satisfy the State's criteria for qualifying CRs. A CR can be a win, win, win. The town retains open space. You reduce your annual property tax bill and get a large charitable gift deduction. You continue to own and manage your land.

Of course nothing is for free and there are some expenses associated with a CR, such as legal costs for writing and recording the document, appraisal of the fair market value of the CR, and documentation and assessment of natural resources. These tend to be small, however, compared to the financial gain received.

There are over 400 acres of land in Harvard permanently protected by CRs held by the Harvard Conservation Trust. To learn more, contact the Harvard Conservation Trust executive director or visit some web sites below.

http://www.mass.gov/dor/local-officials/ dls-newsroom/ct/conservationrestrictions- and-real-property.html | http:// s3.amazonaws.com/ landtrustalliance.org/

ConservationEasementTaxIncentiveBrochure2016.pdf | *http:// www.landtrustalliance.org/issues-action/takeaction/tax-incentives http:// www.lta.org/taxincentives*

—by Marc Sevigny

Note from the Executive Director

Light, warmth, renewal – and taxes! These are the signs of spring, and the themes of this edition of the Legacy Review. Here's what you will find in these pages… Janet Pesaturo's tracking walk sheds light on the stories of animals in winter; Tree-for-All reminds us of the warmth and good spirit that comes from giving back to HCT members; Bromfield Science Fair winners promise renewal and a new generation of conservationists; and gifting a Conservation Restriction on your land can help mitigate taxes. On a personal note, I am pleased that all of my lettuce starts have germinated, and I am looking forward to once again getting into the garden. As Wendell Berry notes, "a garden gives the body the dignity of working in its own support," and is part of a "limitless pattern of good health and good sense" – indeed! As the stories here suggest, like gardening, the work of the Harvard Conservation Trust is also part of a pattern of good health and good sense, for the people and wildlife of Harvard. Both in the garden and on the trail, it's time to get outdoors and enjoy all the colors, growth, and promise of spring.

Harvard Conservation Trust Upcoming Events

Saturday, May 7th	*7:00 am @ Fruitlands*	*Bird Walk w/ Pat White*
Last weekend in June	*Time TBD @ Town Common*	*Lorax Lemonade, social and book reading*
Sunday, September 11th	*10:00 am @ McCurdy Track*	*Run for the Hills 5K trail race*
October, Date TBD	*Time TBD @ Pin Hill Conservation Area*	*Geology Walk w/ geologist Britt Argow, PhD*

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Would you Like to Become a Member? Need to Renew?

Yes, I want to preserve the unique character of the town of Harvard by joining the Harvard Conservation Trust.

Membership is on a calendar-year basis and is tax deductible. Make check payable to "Harvard Conservation Trust" and send to PO Box 31, Harvard, MA 01451, or save a stamp and renew or join online at www.HarvardConservationTrust.org.

___ $25 Individual ___ $50 Family ___ $100 Friend ___$250 Associate ___$500 Sustaining Other _____

Name _____ Telephone _____

Address _____ Email _____

If your employer will match your contribution, please enclose the application form.

The following committees of the Trust invite your participation. Please check any that interest you.

Conservation
_____ lands

Administration
_____ finance
_____ fundraising
_____ archives

Stewardship
_____ trail maintenance
_____ land monitoring

Discovery
_____ walks & talks
_____ tree-for-all
_____ newsletter & writing
_____ education
_____ event planning
_____ membership
_____ publicity
_____ website
_____ photography
_____ graphic design/posters
_____ printing/mailing

Celebrating 42 Years **Spring 2016**

Harvard Conservation Trust
Legacy Review

This is a publication of the **Harvard Conservation Trust.**

Contributors to this issue:
Marc Sevigny, Michele Girard, Abbe Alpert, Maureen Hopper, Julie Weigley, and David Outman

Design: Karen Polcaro

Membership is open to all. To join the Trust, send your tax-deductible check for dues with the remittance at the back page of this Legacy Review. Alternatively, renew or join online.

Harvard Conservation Trust
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Harvard, MA 01451
Tel: 978.456.9292
www.HarvardConservationTrust.org

Explore the trails!

Call us or send an email message if you're looking for:
Trail Guides $10
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HCT baseball caps $20

We're at:
102 Prospect Hill Road
(Fruitland's Museum)
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info@HarvardConservationTrust.org

Private Land for Common Good

"When land does well for its owner, and the owner does well by his land; when both end up better by reason of their partnership, we have conservation." -Aldo Leopold, 1939

Wouldn't it be great to reduce your property taxes and get a sizable write-off for your federal taxes; and at the same time, permanently protect the integrity and natural resource values of your land? What if you could do this all while retaining ownership of the protected land?

Sounds too good to be true, but a number of astute Harvard landowners have done it.They, and we, are now reaping the rewards through more protected natural land that benefits wildlife and contributes to the quality and character of Harvard forever.

Here is how it works. Let's take a real example, which happens to be the land that I now own. The prior owner had a lot that was slightly less than 7 acres. The geometries of the lot and the road frontage meant that this lot could theoretically be subdivided into three house lots. The tax assessors in Harvard take that into consideration when they assess the property, since the potential building lots increase the market value. This increased tax assessment is something that you pay for, year after year, whether you intend to subdivide your land or not.

Since the previous owner wished to see the land permanently protected (he loved the view across the field), and since he was paying high property taxes, he had a couple of options. One was to donate a portion of his land to the Town as conservation land.

But if he did this, he would no longer own the property or be able to use it as he always had. Nor would he have control over what happens on it.

So to retain ownership and control, he placed a Conservation Restriction, or CR, on the property. The Conservation Restriction, in this case, permanently preserves the open field, and prohibits certain actions, such a

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We've seen you around Town at our events:

Learning the Stories told by Animal Tracks

Bundled up and bracing against the bitter cold on February 13th, outdoor enthusiasts fromvHarvard, Boxborough and Weston joined wildlife tracker Joyce Pesaturo of Bolton to learn what we could from "reading" animal tracks left in the snow and other indicators of wildlife activity.

Bushwhacking through the woods on snowshoes, we found tracks and other signs of animal activity—gray squirrels, mice, rabbits, and deer, and canine—likely a gray fox, and several dogs. We also found insect galls on witch hazel and blueberry shrubs. The sun came out right on cue when we explored the frozen margins of Bowers Brook. Sisters from the St. Benedict Center enjoyed honing their natural history skills, which they share with children through a summer camp program they run in New Hampshire.

Reflecting upon the morning's activity, Abbe Alpert commented: "The mushroom walk was about names, this walk is about stories." HCT thanks Joyce Grant for serving as the springboard for organizing this event. To learn more about Janet Pesaturo's tracking programs, visit *http://ouroneacre-farm.com/wildlifetracking-programs/.—by Michele Girard*

Photo provided by: National Park Service/Frederick Law Olmsted National Historic Site

The National Park Service brings Olmsted's genius to Volunteers Hall

Thank you to the Trustees of the Warner Free Lecture Series for inviting the Harvard Conservation Trust to co-sponsor the March 11th talk on Frederick Law Olmsted! Alan Banks, a park ranger from the Olmsted National Historic site, provided a captivating and informative presentation of Olmsted's vision and execution of Emerald Necklace park system. The standing-room only crowd at Volunteers Hall was treated to the story behind the creation of Boston's famous park system, and the genius of Frederick Law Olmsted. As noted that evening, the Harvard Conservation Trust, and the land conservation community as a whole, owes a debt of gratitude to Mr. Olmsted. It was Olmsted's first apprentice at his landscape architecture firm – Charles Eliot – who would later go on to found The Trustees of Public Reservations by an act of the Massachusetts legislature in 1891. The Trustees of Public Reservations, known today simply as The Trustees, was the original land trust and a model for countless land conservation organizations across the country. Olmsted's prescient understanding of the link between public health and access to parks and natural areas, and his keen grasp of development patterns and land use planning are reflected in Eliot's thinking and writing in the lead up to founding of The Trustees. On behalf of the Harvard Conservation Trust – thank you Mr. Olmsted; great hire!

Tree-for-All 2016—Viburnum lentago—Nannyberry

USDA, NRCS. 2016. The PLANTS Database (http://plants.usda.gov).

The Harvard Conservation Trust (HCT) hosted its first annual Tree-for-All membership benefit program in 1981. Since its inception, Tree-for-All enthusiasts have selected a new, unusual, or otherwise interesting tree or shrub to give to our members each spring. The seedlings chosen have covered the gamut – from ornamental specimens such as Fragrant Snowbell and Kousa Dogwood to New England natives such as Tupelo and Beach Plum.

In recent years, HCT has selected native plants to encourage sound land stewardship among members. Native plants are the perfect choice for landowners striving to create garden habitat for wildlife and to protect the local biodiversity of natural areas.* This year's selection, Viburnum lentago is commonly known as nannyberry viburnum. Our nannyberry seedlings were grown at the New Hampshire State Nursery.

Nannyberry viburnum is a multi-stemmed, deciduous, broadly-leaved woody plant that can grow from 10 to 30 feet in height (often grows to small tree size.) It occurs across Canada and eastern North America, ranging from the Hudson Bay to Manitoba and south to Georgia and Mississippi. It's very versatile and durable. Nannyberry viburnum grows in full sun to partial shade and prefers moister ground, although it can be found in drier locations. It's commonly found near or in wetlands, as well as along edges of fields, meadows, swamps, and in riparian forests. It can form thickets. It's an ideal shrub for naturalizing and can work well in shrub borders as a background or screen plant.

Flowers and fruits found in flat-topped clusters called cymes; its white flowers bloom in May-June and develop into fruits that turn a bluish-black color in the fall. Its fruits can persist into winter and provide a sweet and edible food source for many species of birds, wildlife and people. According to lore, it was also a food source for nanny goats, hence an origin of the common name. It is sometimes known as sheepberry, because its fruit smells like wet sheep wool when overripe.

Trustees will distribute nannyberry seedlings at the Transfer Station Saturday, April 30, from 8:00 am to noon, and on the Common across from the General Store Sunday, May 1, from 10:00 am – noon. The seedlings are a Harvard Conservation Trust membership benefit and are also available to nonmembers for $5.00 each while supplies last. Please stop by the Transfer Station or Town Center to let us say thank you for your support!

Content compiled by Michèle Girard from the following sources: Manual of Woody Landscape Plants, by Michael A. Dirr

https://gobotany.newenglandwild.org/

USDA, NRCS. 2016. The PLANTS Database *(http://plants.usda.gov, 20 March 2016).* National Plant Data Team, Greensboro, NC 27401-4901 USA.

**To learn more about encouraging local biodiversity by planting native plants, check out *Bringing Nature Home: How You can Sustain Wildlife with Native Plants*, by Douglas W. Tallamy. *—by Michele Girard*

Our land. Our Legacy.

In belonging to a landscape, one feels a rightness, an at-homeness, a knitting of self and world. *—Scott Russell Sanders*

Keith Kanoti, Maine Forest Service, Bugwood.org

Take the Trail Challenge

Anyone interested in taking the trail challenge should visit the Trust's website at *HarvardConservationTrust.org* for details.

2016 Bromfield Science Fair

The Harvard Conservation Trust had the honor of reviewing seventeen projects at the Bromfield Science Fair in February. A wide variety of topics were investigated, and three projects stood out with regard to the Trust's mission. This year's Harvard Conservation Trust award winners were …

The Effects of Compost versus Artificial Fertilizer on Winter Wheat Growth - Catalina Lora and Jackie Walker (6th Grade)

Our scientific project was Compost vs Artificial Fertilizer Effect on Winter Wheat. The manipulated variables were the different types of fertilizer- compost, artificial liquid, and pebble fertilizers; the control container had no fertilizer. Our hypothesis was that the compost container would grow the best. Based on our observations, our conclusion is that the compost grew the tallest and the strongest with the thickest stems, but the pebble fertilizer had the darkest shade of green out of all the other plants.

CO2 Greenhouse Effects on Environment, Temperature and Crop Plants - Michelle Mazzu (7th Grade)

Every day humans are emitting CO2 into our atmosphere and other greenhouse gases. These gases absorb and emit infrared radiation. As CO2 levels in our atmosphere increase, more heat is being trapped thus resulting in global warming. The purpose of the experiment was to investigate how much heat was trapped with varying amounts of CO2 concentrations. The hypothesis was that higher CO2 concentration levels will result in a larger delta between container and room temperatures after the light source was turned off for 25 minutes. To see how much trapped heat remained in the containers, the delta temperature of the container and room were measured. The higher CO2 concentration levels resulted in a larger delta between the ending test container temperature and the room temperature. This supports the hypothesis. In conclusion, it can be inferred that continued emissions of CO2 greenhouse gases will trap heat, increase environmental temperatures and thus significantly risk life on Earth.

Distance from Apple Orchard vs. Arsenic Levels in Water - Isabelle Lee and Maddie Steele (11th Grade)

For this project, we chose to conduct an experiment on the levels of arsenic (As) in drinking water due to the amount of apple orchards located in Harvard. We collected 37 different water samples across the town of Harvard, MA, conducted a series of reactions to find the amount of arsenic present in the samples, found the distance to the closest apple orchard from where the sample was collected, and compared the two values to see if there was a correlation present. Our initial hypothesis for this experiment was that water from houses in Harvard that are located close to apple orchards will contain higher levels of arsenic than water from houses in Harvard that are located farther away from apple orchards. However, our results disproved our hypothesis. After reviewing our data, we found that there is essentially no correlation between the distance from an apple orchard and the level of arsenic in water. To further sum up the results of this experiment, the mean As level was 18.8 ppb, the median As level was 10 ppb, the mode As level was 5 ppb, the maximum As level was 150 ppb, and the minimum inorganic As level is 0 ppb. Although these values seem rather low, about 35% of the water that was sampled contained above 10 ppb of arsenic, which is the EPA's regulatory standard. — *by Maureen Hopper & Student Awardees*

The Harvard Conservation Trust welcomes and thanks our newest members!

Mark Collins
Ronald Kearns
Will Kemeza

Become a member online at: http://www.harvardconservationtrust.org/membership.htm

Appreciating a commitment to conservation . . . **Won't you join us?**

Blue Spotted Salamander

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