

Groundswell Conservancy Policy

Name: **Property Taxes**

Approval: Approved by Executive Committee acting on behalf of Board of Directors
 June 7, 2017
 Amended by Executive Committee acting on behalf of Board of Directors
 March 13, 2019

State law gives nonprofit organizations the opportunity to elect to not pay property taxes under certain circumstances.

PROPERTY HELD IN TRUST IN PUBLIC INTEREST.

70.11(20) Property that is owned by, or held in trust for, a nonprofit organization, if all of the following requirements are fulfilled:

- (a) The property is used to preserve native wild plant or native wild animal life, Indian mounds or other works of ancient persons or geological or geographical formations of scientific interest.
- (b) The property is open to the public subject to reasonable restrictions.
- (c) No pecuniary profit accrues to any owner or member of the organization or to any associate of any such owner or member from the use or holding of the property.
- (d) The county board of the county where the property is located has not determined that the property is not owned by, or held in trust for, a nonprofit organization and has not determined that at least one of the requirements under pars. (a) to (c) has not been fulfilled.

We can consider paying the property taxes, electing to go exempt, or electing to go exempt and making a payment in lieu of taxes (PILT) to the Town in which the tax parcel is located.

Except for properties acquired for our preserves, Groundswell Conservancy generally acquires property only inside the project boundaries of partners and endeavors to hold such properties only for short periods of time before transferring them to the partner for long-term ownership and management.

As an aid to decision-making about the decision to pay property taxes, go exempt, or make a PILT payment for each individual tax parcel we own, the Stewardship Committee will use the criteria described below. Annually, the Stewardship Committee will review and make decisions regarding our property tax obligations. The decisions of the Stewardship Committee will direct staff action regarding payment of property taxes.

	<i>Criteria</i>	<i>Consideration</i>
1	The amount of the tax liability	If small, less likely to go exempt
2	The number of years we expect to own the tax parcel	If short-term, less likely to go exempt

3	Our strategic goals for the tax parcel and the larger project (if any)	If we have long-term, ambitious goals, more likely to consider payment or PILT
4	Our past investment in the tax parcel and the larger project (if any), especially in the creation of public amenities such as trails, the opportunity for public outdoor nature-based recreation activities, etc.	If we can demonstrate strong & visible public benefit, more likely to go exempt
5	The services the tax parcel requires from the Town or is contributed by the town	If the parcel requires services, less likely to go exempt
6	The nature of our relationship with Town board and the amount of local support our work has	The stronger the relationship, the more likely to go exempt or pay PILT
7	The support or opposition of the Town board to the idea of our not paying property taxes	If Town board is against going exempt, less likely to go exempt; and vice versa
8	The relative wealth of the Town (determined by the ranking of the town's equalized value compared to the other towns where we own land)	If Town is wealthy, more likely to go exempt
9	The income we earn from the tax parcel (such as by agricultural lease or government payment)	If we receive income from the tax parcel, we will pay the property tax
10	The assessment classification is "agriculture", which may trigger the state's agricultural land conversion charge if we were to apply for exemption	Do not apply to go exempt unless the property is classified so as to avoid the conversion charge

Groundswell Conservancy is accredited by the Land Trust Accreditation Commission. Policies may be updated to reflect changing accreditation standards and practices, as well as changing local organizational needs.