

October 2, 2020

To: Little Compton Agricultural Conservancy Trust (“LCACT”; “Trust”)
Little Compton Town Council

Cc: Little Compton Treasurer/Tax Collector Mary-Jane Harrington
Little Compton Finance Director Joseph DeSantis
Little Compton Town Clerk Carol Wordell
Little Compton Town Administrator Tony Teixeira
Little Compton Assessor Denise Cosgrove

From: Larry Anderson, Town Council member liaison to LCACT

Subject: LCACT activities and prospects

Since my election to the Little Compton Town Council in November 2018, I have served as Town Council “liaison” to the LCACT. Since then I have attended most of the LCACT’s meetings, either in person or remotely. As I finish my term and service on the Council, I offer to both the Trust and the Council (and copy to other town officials) these comments concerning: 1) the Trust’s recent activities, as I have observed them; and 2) issues that might be addressed in the future by the Trust, the Council, other town officials, and the town’s citizens concerning the Trust’s operations and mission.

As a citizen and a Town Council member, I offer my gratitude and appreciation to the members of the LCACT for their efforts on behalf of the town and its residents.

General activities:

- All members of the LCACT regularly attend and participate in the Trust’s meetings. With the assistance of their clerk, Cheryl Cady, the Trust posts in timely fashion detailed agendas and minutes for each of their meetings. They adhere to the order and substance of their agendas and closely follow legally required procedures of the Open Meetings Act for meeting in executive session. Chair Bill Richmond conducts the meetings in a businesslike and civil manner, allowing full participation by members and the public. It should be noted that, for perhaps understandable reasons, few members of the public have generally attended Trust meetings during my tenure as Council liaison, beyond those who may have some particular business before the Trust.

- The Trust has pursued with focused attention the mission set forth in Section 1 of its enabling legislation, namely:

... for the primary purpose of acquiring development rights to agricultural property within the town. The Trust shall have as a secondary purpose the acquisition of agricultural property, and/or other property, or interest therein, to preserve open spaces, fresh and saltwater marshes, estuaries and adjoining uplands, groundwater recharging areas, land providing access to the ocean, land for bicycle paths and land for future public recreational facilities and use.

On its website, the Trust describes the nature and number of its property acquisitions to date:

Since its inception, the Trust has preserved or partnered with other organizations in preserving 2,062.25 acres of land. This includes the Trust's outright ownership of 632.46 acres and the development rights to 1,311.41 acres, as well as partnering with other organization to preserve an additional 118.37 acres. [NOTE: The number and acreage of Trust holdings may be greater than these totals due to more recent acquisitions.]

LCACT's acquisition activities have been facilitated by **a steady and substantial stream of revenue from the Trust's dedicated transfer tax**, during a period of significant real estate sales of high-priced properties. The town's vote at the 2016 Financial Town Meeting to increase the transfer tax exemption to \$300,000 does not appear to have adversely impacted the flow of available funds. For the fiscal year ended June 30, 2019, the Trust reported transfer-tax revenue of \$1,392,877, based on 65 transfer-tax forms filed. My own rough estimate of transfer-tax revenue for the fiscal year ended June 30, 2020, based on the LCACT's meeting minutes, is about \$1.1 million. The first two months of the current fiscal year, according to meeting minutes, produced transfer-tax revenues of \$479,250. As has been the case throughout LCACT's history, the dependable, though not entirely predictable, flow of transfer-tax revenue enables the Trust, in certain instances, to leverage these funds by participating in matching-fund acquisitions with other conservation public agencies and private organizations.

Specific recent activities:

In no particular order of priority or chronology, I offer below some comments about selected recent Trust activities:

- The Trust in October 2017 **engaged wildlife biologist Carol Lynn Trocki and her firm Mosaic Land Management in a three-year contract to organize Trust records, produce baseline documentation for all its landholdings, develop management guidelines for the Trust’s fee-owned properties, and monitor the Trust’s holdings annually.** This is important and necessary work that is being conducted in a highly professional and comprehensive manner. In an August 26, 2020 “Stewardship Progress Report,” Ms. Trocki offers several “items for future consideration”:
 - *Record management and organization has improved tremendously, which is fantastic! In some cases, however, this has also resulted in an additional number of properties needing documentation.*
 - *While we are working to reduce the Trust’s stewardship backlog, your holdings continue to grow. Appropriate stewardship capacity will be needed to prevent a new backlog from accruing.*
 - *Development of management policies and discussion around the Trust’s interests and responsibilities is ongoing. This will be an ever-growing and changing range of topics over time.*
 - *The third and final round of monitoring covered by the October 2017 contract will be completed by Summer 2021, so you will need to consider how best to meet this obligation in the future. It may be worth reviewing your annual monitoring given the increase in holdings, increased contact with landowners, availability of high-resolution aerial photography, and new technology that might help streamline the monitoring data collection and reporting process before making future plans.*

I believe Ms. Trocki’s final point about meeting future monitoring obligations is of particular importance, as the number and acreage of Trust landholdings continue to grow. While Ms. Trocki has been able to provide some of these capabilities on a consulting basis, ultimate responsibility for these tasks rests with the volunteer members of the Trust themselves.

Among the benefits of the baseline documentation and monitoring program being conducted through Ms. Trocki’s firm is the **employment of several young Little Compton residents, who are developing skills and experience in the management and stewardship of the significant land and natural resources** in which the town has invested through LCACT. Such useful land-management employment opportunities may help

retain and attract talented young people to remain in Little Compton as productive residents and citizens.

- The Trust has recently developed a **management plan for the 28-acre Peckham property on Peckham Road**. This plan is a requirement of the conservation easement on the property held by the Rhode Island Department of Environmental Management, which provides and allows for public access to and multiple uses of the property, including current agricultural uses and recreational uses such as hiking and walking. Pursuant to the management plan, the Trust has initiated work on a perimeter hiking path on a portion of the property, a small parking area, and informational signage. The Trust has discussed using this management plan as a template for such plans on other properties. Unfortunately, an educational and recreational day of activities on the Peckham property, planned for the summer solstice in June, had to be postponed due to Covid-19 restrictions.
- Spearheaded by member Rusty Cabot, the Trust has been **revising its rating and ranking protocols for assessing potential acquisitions**, using Geographic Information System (GIS) maps and data concerning soil quality and other physical property characteristics.
- The Trust has maintained and gradually improved a **helpful website** that includes, among other things, a map of its landholdings, with links to baseline documentation, deeds, and easements for each of its properties: <http://lcact.net/land-holdings/>
- The Trust has been **considering adoption of a Model Conservation Easement**. In light of the evolution of land-conservation “best practices,” especially with regard to the significantly more stringent enforcement in recent years of IRS requirements for donated conservation interests, I believe this is a matter of considerable importance. The “Deed of Development Rights” document that the Trust has relied on since its inception has served well for the purposes of the purchase of such rights on active agricultural properties, but many conservation organizations and agencies have found that a well-drafted, up-to-date conservation easement will serve the same purpose, while being adaptable to the specific conditions and restrictions of each individual property acquired. As noted, it is of particular importance that such a model conservation easement include specific IRS requirements for transactions involving the donation of such conservation easements. In recent years, donors have been denied expected tax deductions for such donations, based on seemingly minor omissions or errors in conservation easements.

- Last year, the Trust developed **policies and procedures to permit hunting on fee-owned Trust properties**, subject to specific conditions and approval. These policies were developed in consultation with Ms. Trocki, local hunters, and the policies of other conservation organizations. Such a policy provides public access to Trust properties for this recreational activity while contributing to the management and control of certain wildlife populations, especially abundant deer.

Future prospects and considerations:

I offer the following comments as food for thought. After almost 35 years of the Trust's existence and operation, it may be worthwhile for members of the Trust, the Town Council, other town officials, and town residents generally to take a fresh look at the Trust's mission and operation, in light of both current circumstances and expectations about the town's future.

- **Transfer-tax collection procedures and authority:** Since the Trust's inception, issues have arisen concerning the calculation and collection of the transfer tax authorized by the 1985 enabling legislation. That law has been amended several times in attempts to clarify such tax-collection procedures. Nonetheless, there continue to be issues regarding tax-collection procedures and authority that may need to be addressed, if only to ensure that the tax is being collected fairly, accurately, and consistently. This is a complicated subject and story, which can't and shouldn't be related in detail here. Based on my own observation over many years, though, there appear to be several, inter-related aspects of the issue that still may create some confusion, for property buyers and sellers, their professional advisers (lawyers, realtors, etc.), and town officials. These include but may not be limited to:
 - **Ambiguity in the enabling legislation, as amended**, concerning the definition and application of certain terms and procedures. Arguably, at least to this reader, the somewhat complicated language of Section 8 of the enabling legislation may include some internal contradictions and inconsistencies that can provide a challenge for even experienced officials, property owners, and real-estate lawyers to interpret:

*[Sec. 8] As used herein, the total purchase price shall mean the aggregate consideration received by a seller or sellers collectively for the transfer of **each recorded lot** [emphasis added] of real property, whether in a single conveyance or in separate contemporaneous conveyances, which transfer or transfers result in the conveyance of either: (i) the entire fee interest, or (ii) a lesser fee interest in the real property including, without limitation, conservation easements and*

development rights; and only one, three hundred thousand (\$300,000.00) dollar, (or other greater amount if adopted by the electors) exemption shall be applied to such transaction or transactions conveying the entire fee interest regardless of the number of deeds or other instruments used to effectuate the transfer or the number of buyers or sellers participating therein. If something less than the entire fee interest is conveyed, then the exemption shall be reduced proportionately. (Ord. 12/21/17)

The phrase “each recorded lot,” which was a last-minute addition to a draft of the 1999 amendment of the law intended to discourage the practice of what was then referred to as “deed-splitting” (that is, breaking a transaction into separate deeds to claim more than one exemption), can lead to confusion when read in relation to the language in the rest of the section. (Some citizens, including myself, opposed inclusion of the “each recorded lot” language in 1999, for just this reason. In addition, the “each recorded lot” permits purchasers to claim multiple exemptions in some cases, thus reducing transfer-tax revenues. Nonetheless, it remains the language of the law as it now stands.)

The Trust in 2017 amended its **transfer tax collection form** in part to provide for the 2016 increase in the exemption to \$300,000. In the process, a heading on the form was revised to read: “*One Transfer Form Must Be Completed for Every Property Conveyance.*”¹ Although I don’t have a copy of the previous form in hand, I believe it read something like: “*One Transfer Form Must Be Completed for the Each Lot Conveyed.*” Even if unintentionally, the current form may lead those calculating the transfer tax to ignore the “each recorded lot” language of the statute, contrary to the intent of the 1999 amendment.

By my observation, the language of the current form has led to multiple instances of incorrect calculation of the tax due, often in cases where more than one lot is included in a conveyance. The language of the form may require review and revision to address this concern. In addition, it may be worth considering whether more detailed instructions for calculating the tax should be provided on the form itself, on the Trust’s website, and/or in other publications and media. In any event, **review of Section 8 of the enabling legislation may be advisable to consider whether its current language is legally**

¹ Link to current LCACT transfer-tax form: <http://lcact.net/lcact/wp-content/uploads/2018/02/transfer-tax-form-7-1-2017.pdf>

(and grammatically) consistent and accurate. Such a review might benefit from the perspective offered by outside counsel with experience in tax and real-estate law.

- Another confusing application of the “each recorded lot” phrase in Section 8 involves the so-called **“dotted-line lot”** issue. As the Assessor has recently noted, to both the Trust and the Town Council, this issue also relates to property-tax assessment. In the annual Assessor’s Plat Book, as I understand the matter, the solid-line boundaries of some lots for tax-assessment purposes may not coincide with lot descriptions in some pre-existing recorded deeds and plans. In these cases, the Assessor’s maps sometimes include a “dotted line” depicting the boundaries of lots comprising those previously recorded lots. Some such dotted-line lots are substandard (i.e., less than two acres); others are not.

For transfer-tax purposes, the existence of such “dotted-line lots” appears to encourage and permit a purchaser to claim an exemption (\$300,000) for “each recorded lot” comprising the lot, even if the same lot is taxed as one lot for property-tax purposes. The increase in the exemption to \$300,000 of course provides an increased incentive for property purchasers to claim transfer-tax exemptions to which they are legally entitled.

For property tax purposes, the dotted-line designation on the Assessor’s plats may allow what are in effect several separate recorded and buildable lots to be taxed as one, thus allowing some taxpayers the ability to shelter all the buildable lots from being taxed accordingly. The Assessor’s office has identified this practice, which may have been initiated and maintained by the firm that creates the Assessor’s plat maps, as a matter that can result in the inequitable assessment and taxation of similar properties.

I’m not sure I understand the various operational and legal aspects of this issue, but an argument has been offered by some town officials that state law empowers the town to require the merger of certain substandard lots of record. (See, for example, RI General Law Sec. 45-24-38.)² However, it’s not clear to me whether town action to require

² § 45-24-38. General provisions – Substandard lots of record.

Any city or town adopting or amending a zoning ordinance under this chapter shall regulate the use or uses of any single substandard lot of record or contiguous lots of record at the effective date of adoption or amendment of the zoning ordinance notwithstanding the failure of that lot or those lots to meet the dimensional and/or quantitative requirements, and/or road frontage or other access requirements,

the merger of substandard lots pursuant to state law will necessarily clarify or resolve situations where buyers claim multiple transfer-tax exemptions for “dotted line” lots. Alternatively, it has been suggested that town’s definition of a “lot” in the zoning ordinance might somehow be amended to conform with the language of Section 8 in the Trust’s enabling legislation. Yet another alternative is whether the Trust enabling legislation’s Section 4, which authorizes the adoption of “reasonable rules and regulations governing the conduct of Trust affairs ... not inconsistent with the provisions of this act,” may permit the Trust to clarify this matter in its rules and regulations. However, the objection may be raised, as has been the case in the past, whether the re-definition of a “lot” or “recorded lot” by ordinance or regulation can somehow supersede the meaning of the phrase “each recorded lot” as it appears in a state law. In any event, this complicated issue appears to require more attention and, possibly, town action.

- In 2009, Section 8 of the LCACT enabling legislation was amended by adding a detailed paragraph to address the collection of the transfer tax for certain properties or property interests conveyed by or among **partnerships, corporations, and trusts**. This amendment was intended to address conveyances that may not necessarily involve the recording of a new deed. The transfer tax “piggybacks” on the state conveyance tax (RI General Laws Sec. 44-25-1), which, as I understand it, is generally triggered and collected upon the recording of a deed.³ Thus, prior to the 2009 amendment, the transfer tax could be legally avoided in certain cases involving business entities whose assets included valuable real estate. However, it is not clear, at least to me, that the 2009 amendment provides clear procedures for calculating and collecting a tax involving certain property conveyances by partnerships, corporations, and trusts. For instance, the current transfer-tax form does not appear to include clear, specific instructions for calculating or disclosing transactions involving this provision of Section 8.

applicable in the district as stated in the ordinance. Provisions may be made for the merger of contiguous unimproved, or improved and unimproved, substandard lots of record in the same ownership to create dimensionally conforming lots or to reduce the extent of dimensional nonconformance. The ordinance shall specify the standards, on a district by district basis, which determine the mergers. The standards include, but are not to be limited to, the availability of infrastructure, the character of the neighborhood, and the consistency with the comprehensive plan.

³ <http://webserver.rilin.state.ri.us/Statutes/TITLE44/44-25/44-25-1.HTM>

As discussed further below, the enabling legislation for the Block Island Land Trust (BILT), LCACT's closest (and really the only) RI legal counterpart, includes a similar provision regarding transactions by partnerships, corporations, and trusts. BILT provides a separate tax form for such transactions, which can be found at this link:

<http://www.new-shoreham.com/docs/Certificate%20Form%20C-Fillin.pdf>

- The Trust's enabling legislation may not provide **clear or adequate authority concerning the procedures and responsibility for calculating and collecting the tax**, including procedures for reviewing, appealing, or correcting errors or disputes concerning payment of the tax. The enabling legislation only specific language or provisions about collection of the transfer tax are included in the last paragraph of Sec. 8, i.e.,

The payment of the additional tax hereby imposed shall be evidenced by the affixing or documentary stamps, provided by the Little Compton town clerk's office, to every original instrument presented for recording in the same manner as set forth in section 44-25-3 of said general laws. Said tax shall be the obligation of the buyer of real property unless otherwise agreed to by the parties of the transfer.

As a practical matter, and as I understand procedures currently followed, the calculation and payment of the transfer tax is based on a kind of "honor system," which doesn't delegate clear authority to any specific town official or board – treasurer/tax collector, town clerk, Trust itself – to ensure the calculation and collection of the accurate tax before a conveyance is recorded. That is, buyers, or buyers' representatives, fill out the tax form based on their understanding of the form's language and format. Then they present the form to the Town Treasurer/Tax Collector with payment of the tax, as calculated on line 6 of the form. The Treasurer/Tax Collector then stamps and dates the form as paid. The buyer takes the stamped form to the Town Clerk, along with the legal instrument or instruments documenting the conveyance. The Town Clerk then records the instrument or instruments, with a stamp indicating the amount of the transfer tax, if any, as calculated on the form previously stamped by the Treasurer/Tax Collector. In this process, neither the Treasurer/Tax Collector nor the Town Clerk appear to be specifically authorized under the enabling legislation to verify the accuracy of the tax indicated on line 6 of the transfer-tax form. Nor does the enabling legislation, or any regulation promulgated by the LCACT, authorize the LCACT or its representative to approve the amount and accuracy

of the calculated tax prior to its acceptance by the Treasurer/Tax Collector and Town Clerk.

As noted, neither the enabling legislation, nor any regulation or ordinance, appear to provide any specific, formal procedure or mechanism for appeal or review of the tax paid, in the event of overpayment, underpayment, or some other error in the calculation of the tax. If either party disputes the amount paid, their recourse appears to be either informal negotiation or litigation.

Possible approaches to clarification of such issues may be as simple as revising or updating forms and public information or as challenging as seeking legislative and FTM approval for additional amendment of the Trust's enabling legislation. With regard to the latter option, I will point out one significant distinction between LCACT's transfer-tax authority and that of the Block Island Land Trust (BILT). Section 7 of BILT's enabling legislation reads, in part:

*Whenever there is a transfer of real property situated in the town of New Shoreham on which there is imposed a tax under section 44-25-1 of the general laws, there is hereby imposed, in addition to said tax, a fee not to exceed the amount of five percent (5%) of the amount of the purchase price as adopted pursuant to section 6. **The payment of the fee hereby imposed shall be made to the trust and shall be evidenced by a certificate, provided by the trust or its designee, indicating the fee has been paid or that the transfer is exempt from the fee, and stating the basis for the exemption. Said certificate shall be entered upon the land records at the same time of the recording of the land transfer to which it refers. The town clerk shall not record or register, or receive or accept for recording or registration, any deed, except a mortgage deed, to which has not been affixed such certificate, executed by the trust or its designee. Failure to comply with this requirement shall not affect the validity of any instrument. Said fee shall be the obligation of the buyer of real property. Any agreement between the buyer and the seller or any other person with reference to the allocation of the responsibility for bearing such fee shall not affect such liability of the buyer.***

The BILT's statute, in other words, requires that the transfer tax be paid directly to that trust, on a "certificate" provided by "the trust or its designee." The town clerk cannot record a deed for a conveyed property unless and until such a certificate has been affixed to the deed. The legal authority for transfer-tax collection in Block Island's case thus appears to be clearly delegated by law to the BILT itself. The requirement that a tax certificate be provided by the trust prior to

recording a deed permits the trust to review and ensure that that transfer-tax is accurately calculated.⁴

- As noted further above, Ms. Trocki in her August 2020 “Stewardship Progress Report” flagged as a key item for further consideration the continued **strengthening of stewardship and management capabilities**, especially for active farmland. One question in this regard may be whether the Trust’s growing scale of operations and responsibility will require some form of paid staff for stewardship, monitoring, and possibly other responsibilities. I know from experience that many relatively small land trusts have addressed this question and challenge in different ways.
- In recent years, the Planning Board, the Town Council, the town’s farming community, and members of the public have discussed and debated proposals for possible zoning amendments to define “**farm accessory uses.**” Whatever the outcome of this ongoing discussion, it is worth noting that the town itself, through LCACT, no doubt owns the largest amount of viable agricultural land in Little Compton. As such, the LCACT in the years ahead will likely play a considerable role in determining and overseeing the nature and impact of evolving agriculture-related activities on a large percentage of the town’s acreage.
- **Consideration/revision of regulations, procedures, outreach for the leasing of LCACT properties for agricultural use:** I know that the Trust itself, in reviewing renewal of some of its existing lease arrangements, has initiated discussion of its property-leasing policies and procedures, including consideration of requirements to ensure that agricultural practices on leased land are sustainable in terms of soil quality and other biological/ecological impacts. Such leasing policies and procedures, I believe, should be clearly documented in the Trust’s rules and regulations, its website, and other publication. Those policies and procedures should assure transparency, consistency, and equal access for all farmers seeking opportunities to lease LCACT farmland. The practices of other land conservation agencies and organizations, especially those that promote agriculture, may provide some guidance in this regard.
- **Oversight and accountability generally:** Most state and federal land-conservation agencies, such as the RI DEM or USDA, derive their authority from state general law or federal law. Non-profit land conservation

⁴ BILT legislation: www.new-shoreham.com/docs/Legislation%20Establishing%20the%20Trust1.pdf

BILT has also developed a variety of transfer-tax forms for the types of conveyances and exemptions described in its enabling legislation. These can be located at New Shoreham’s website:

<http://www.new-shoreham.com/displayboards.cfm?id=14>

organizations, such as the Sakonnet Preservation Association, The Nature Conservancy, the Tiverton Land Trust, the Westport Land Conservation Trust, etc., operate as federal 501(c)(3) organizations, subject to comprehensive and stringent annual reporting requirements and tax filings. The LCACT, created by a special act of the RI General Assembly and approval of the Little Compton Financial Town Meeting, falls into something of a regulatory crack, especially in terms of oversight and accountability. As previously noted, its only Rhode Island counterpart is the Block Island Land Trust, also authorized by the RI General Assembly in the mid-1980s. However, the legislation creating the Block Island trust is not identical to that establishing the LCACT, in certain significant ways. In addition, it may not be clear whether the LCACT, though described as a “trust” in its title, is subject to oversight as a “charitable trust” by the RI Attorney General.

Local oversight of the LCACT, as set forth in its enabling legislation, takes several forms: 1) appointment of its members by the Town Council (Sec. 2); 2) approval of its rules and regulations by both the LCACT and the Town Council (Sec. 4); 3) a requirement that the LCACT produce an annual report (Sec. 4); 4) Financial Town Meeting approval of the transfer-tax rate and exemption (Sec. 7); and 5) custody of LCACT funds by the Town Treasurer. In addition, certain financial activities of the Trust are documented in the town’s annual audit.

I do not suggest that the Trust’s activities are or have been in any way inconsistent with any legal or financial requirements. However, as the Trust’s holdings and activities continue to grow in number, scale, and complexity, it may be worth reviewing whether existing oversight authority is adequate. By way of illustration, the Town’s annual audit for the year ending June 30, 2019, values the Trust’s capital assets (land and easements at \$26,312,573. By contrast, the capital assets of the town government are valued at \$13,334,219. The trust operates as essentially a significant real-estate business on behalf of and for the benefit of the town.

- **Review of LCACT authority and policies regarding acquisition of housing and infrastructure** on agricultural land acquired: I have heard Trust members remark from time to time that the Trust either cannot, under the authority of its enabling legislation, or should not be in the business of acquiring and/or managing residential property as part of its holdings. If this is in fact the policy of the Trust, I believe it should be reviewed by its members, with the advice of legal counsel and perhaps that of other town officials and residents. By my observation, the Trust has frequently carved out existing residential structures or new building lots from its acquisitions of fee and easement/development rights interests. In some cases, this practice

may allow existing farm-family members to continue living adjacent property on which they expect to continue agricultural operations. However, such “carve-outs,” without some specific legal requirement for continued use by resident farmers, does not ensure the presence of a resident farmer on or adjacent to the property for the long term.

In fact, I believe the Trust’s ongoing practice of not providing or allowing for residential structures on its acquired properties may create problems for maintaining the viability of agriculture and sustainable agricultural practices on some LCACT properties. To put the matter somewhat simplistically, the town, through the Trust, has done a good job protecting farmland for the future. But are we preserving homes where future farmers can afford to live and to cultivate that farmland?

I am not a lawyer, but I don’t see any language in the Trust’s enabling legislation that specifically prohibits LCACT from acquiring residential buildings or other physical infrastructure on the property it acquires. In fact, as noted, Sec. 1 of the legislation specifically provides that the “Trust shall have as a secondary purpose the acquisition of [among other uses and interests] **agricultural property**...” Since the town’s settlement in the 17th century, Little Compton has been a rural, agricultural community, comprised of individually owned farms, often including one or more family residences, as well as other infrastructure, such as barns, sheds, and other buildings. In other words, a residential farm is historically the quintessential form of “agricultural property” in Little Compton. From a strictly legal point of view, then, it may not be the case that the Trust cannot acquire or allow for housing for agricultural purposes on the property it acquires. On the other hand, if legal authority to own property including houses is not clear, perhaps consideration should be given to amending the legislation to specifically permit such use.

Moreover, from a practical and stewardship perspective, it may prove to be good practice to encourage residential occupation of LCACT-owned agricultural property by resident farmers who may lease or own the property. Residential occupation of management of farmland may provide the best means of assuring the most productive and sustainable agricultural use of such property, whether for intensive forms of crop production or especially for raising of livestock.

Without providing such on-property housing opportunities, the Trust may evolve into primarily an agricultural leasing operation. While this arrangement may be beneficial to some existing resident farmers in the community, who already own homes in town, it does not ensure that younger

people who want to remain in or enter farming will have an opportunity to do so.

I believe many other land conservation organizations, including some that specialize in agricultural conservation, provide for and encourage the maintenance of existing residential structures or the building of new ones on agricultural property. Conservation easements can be drafted in such a way to provide for such housing opportunities.

- Provision of opportunities for agricultural housing on LCACT property is not necessarily the equivalent of providing opportunities for what is sometimes referred to or described in state law as “**affordable housing**” or “**low- and moderate-income housing**”—though in certain circumstances it could be. In any case, the question of whether the Trust, or some of the proceeds of the transfer tax, should have a role in providing land for affordable housing is one that, in my experience, has been and is being asked by a significant number of Little Compton residents, especially younger ones. Moreover, the town’s Comprehensive Plan, as revised in 2018, includes policies and actions items that address this concern. Chapter 4 (“Housing”) of the Comp Plan includes these specific provisions:
 - Policy H3.A. Work with partners, to achieve affordable housing units that are both appropriately located and consistent with the rural and scenic character of the community.
 - Action H3.a. Explore cooperative acquisitions that meet the dual goals of land conservation and affordable housing development.

The Comp Plan specifically assigns responsibility for Action item H3.a. to the Little Compton Housing Trust, LCACT, and the Planning Board. It may be useful for the three boards to initiate a discussion of this important issue.

- **Public outreach and education:** As noted further above, the Trust had planned to hold a public event on the Peckham parcel in June, to provide opportunities for recreation and for information about the activities of the Trust. Several interested and skilled residents have been recruited to assist in organizing and promoting this event, which was postponed due to COVID-19 restrictions and concerns. We can only hope that circumstances will allow for such an event, and others like it, in the foreseeable future. However, other public education and information efforts could be initiated under current circumstances. The Trust, as noted, has a good website that could be developed further. In addition, other printed, video, or digital media may be used to educate and involve the town’s residents concerning the Trust’s operations and activities.

- **General question of LCACT property acquisition priorities, conservation priorities, and authority after 35 years of operation:** An element of public outreach could be the initiation of a community-wide discussion to: 1) assess the results of the Trust’s activities since 1986 and 2) consider whether the Trust’s mission should be modified to encompass land conservation and other natural-resource conservation objectives that were not necessarily apparent or priorities at the time of the Trust’s inception. These might include, for example, conservation purposes related to coastal erosion, sea-level rise, stormwater retention and control, “resilience,” “green infrastructure,” etc.

In raising this consideration, I am not suggesting that the current transfer-tax be used for or diverted to other town operating purposes unrelated to land conservation in particular and/or conservation as more broadly defined. Rather, such a review might focus on other public purposes directly related to the use and conservation of the town’s land and natural resources. Just as an example, such a discussion or review might include a comprehensive, community-wide survey, perhaps jointly conducted with the Conservation Commission, Housing Trust, and Planning Board, regarding such priorities. I note that the Block Island Land Trust, according its own regulations (Article 6), conducts a public opinion poll *“every five years to determine public consensus regarding acquisition priorities for the Trust’s agenda. The poll will seek public consensus on general geographic areas in which to seek acquisitions, and land types to preserve, consistent with the purposes of the Act.”*⁵

⁵ <http://www.new-shoreham.com/docs/Rules%20&%20Regulations%2020021.pdf>