

# A national challenge to conservation restrictions has big Cape implications

By Doreen Leggett

**S**ailing the coast, there are sights that stand out just as prominently as breathtaking homes; green stretches of open space adorned with trees, topping starkly beautiful cliffs.

Most of us don't think of that kind of open space as endangered, but Mark Robinson, executive director of the Compact of Cape Cod Conservation Trusts, knows it very well can be:

"I have said for years that one of the biggest development issues is the break-up of seaside estates, because people can't afford to hang onto them with the property taxes on the waterfront the way they are."

Local land trusts have used conservation restrictions to preserve many such properties, giving owners a tax break in return for surrendering their right to build.

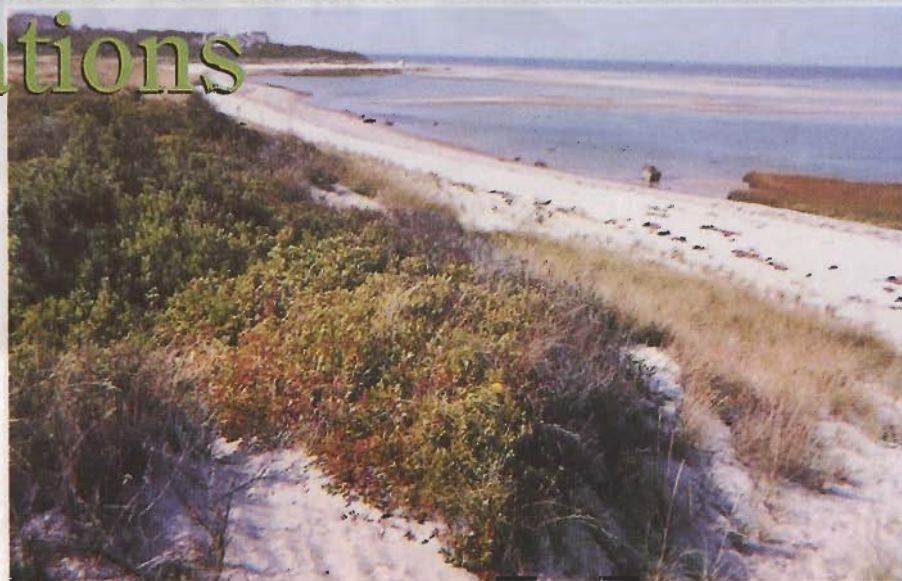
But with new rules now being discussed at the federal level, protection of the Cape's seaside estates — and inland open space too — is at risk because, well, they're someone's backyard.

Due to what they see as abuses of the tax system, Congress' Joint Committee on Taxation has rolled out a number of "reforms" that would eliminate charitable deductions from federal income taxes for primary residential properties without pre-approval from the IRS, and for properties under 10 acres that could be called "backyards."

Both changes would have enormous impacts on the Cape.

"It would be terrible," says Orleans' David Shactman, the president of the Orleans Conservation Trust, who put his own backyard into a conservation restriction. "If we protect one or two acres we think we have done a very important thing because land is scarce here. It isn't really the size of the property; it's the environmental value."

Shactman's one-acre restriction backs up to close to 20 acres of conservation land, so it acts as a buffer, eliminates



**NOT MY BACKYARD?** An additional eight acres along the shore at Crowes Pasture in East Dennis will be preserved through a conservation restriction to be donated to the Dennis Conservation Trust later this year. But if federal tax proposals go through, places like this will be harder to protect. Photo courtesy of the Compact for Cape Cod Conservation Trusts

another house lot, and helped the Shactmans send their kids to college.

"The thing that made it possible here was not the fact that it was in my backyard," he says. "The concept was that it protected conservation land. And it shows that the little guy in the right situa-

tion can do this, and it's a good thing."

In another twist, the proposed rules say that Shactman couldn't put a restriction on his property because he is a member of the trust. (His restriction was put in place before he became a member.)