

Purchase of 5 Acre Property – The Willows to North Lane Information, Current Situation and Next Steps

Background At the August 2012 Ridge Association Annual Meeting, we learned that NMH was selling a 5 acre parcel of land between North Lane and The Willows. The Ridge Board agreed to investigate further and to find options to protect the land from development. This became more important in the fall when Hobby Lobby announced the transfer of the Northfield campus to Grand Canyon University whose plans were to develop the campus over several years for a population of up to 4,000 students.

The Ridge Board decided this NMH lot provided us with an opportunity to maintain a buffer between the Ridge and the campus. The Ridge Board took the following steps which led to the purchase of the property on December 17, 2012.

- An environmental survey by Latrell Ecological Associates confirmed that the majority of the property is wetlands.
- Ownership by Mount Grace or other local conservation groups was explored but none considered the land suitable for their purposes.
- An independent land appraisal by Kim Levitch gave examples of comparable property sales and appraised the value at \$4,000, much lower than the original asking price of \$48,500.
- Tax issues were discussed with the Northfield Assessor's office. As a nonprofit organization, we understood we would be exempt from payment of property taxes (See note below for an update with respect to payment of property taxes on this property.)
- Potential liability issues were explored. We read a review of Massachusetts law showing that owners of open land used by the public are protected from liability in Massachusetts.
- At a meeting of the Executive Board on October 21, 2012, the decision was made to purchase this property provided the cost was covered by pledges and donations specifically for this purpose and that our understanding of liability and tax issues were confirmed.

Donations and Purchase On December 17, 2012, the Rustic Ridge Association purchased this 5 Acre parcel between North Lane and The Willows. In addition to the work done by Lucy Livingston and Carol Ziegenhagen (with encouragement from Margie Conner), this was made possible by generous donations from the following members:

Alan and Janet Abel
Kathleen Bastis, in memory of Helen and Gordon Bennett
Ed and Bonnie Burdick
Esty and Pierre Collet
Margie and Doug Conner
Doug and Julie Denise
Cena Dwyer and Hero Ito
Stanley and Dottie Foster
Adrienne P. Hawkinson
Wendy Lavalley and Vin Catania
Phil and Lucy Livingston
Merelice

John and Christine Moordian
Rob and Kathy Moore
Kurt and Pat Nelson
Mary Helen Neuendorffer
Sue and Rob Ross
The Sorensen Family
Anne Stearns
Joanna Faraby Walker and Henry Samu
Barbra Poole Walker and Colin Walker
Jim Nickel and Trish White
Alex and Ping White
Cynthia Williams
Carol and Bob Ziegenhagen

Property Taxes At the time of our purchase in December and for several months afterward our understanding of the property tax situation was incomplete. While true as a nonprofit organization we can receive a tax abatement, we need to file a form for this purpose by March 1st of each year - State Tax Form 3ABC (Return of Property Held for Charitable Purposes). We did not file this form. This was partly due to not knowing this was a requirement and partly due to an un-forwarded tax bill from the Northfield Tax Assessors office which sat unopened in a Ridge mailbox until after the March 1, 2013 deadline. (Note: We have paid the taxes for this year and this expense is included in the annual budget report.)

A required part of filing Tax Form 3ABC is to attach the most recently completed Form PC. As we have never filed Form PC, we got in touch with the office where this form is filed, the Office of the Massachusetts Attorney General. After going back and forth with them for a couple of months about information they needed, we learned just yesterday, August 2, 2013, that we are NOT required to file Form PC.

Now that we have this determination from the Office of the Attorney General, we will proceed with the filing of State Tax Form 3ABC with the Northfield Board of Assessors. Our understanding is that this will need to be done on an annual basis.

In addition to filing the forms for removing our tax liability, we plan to request a lower valuation. The tax bill for this year was based on an assessed value of \$48,400, not the \$3,800 price paid in December. We plan to ask for a valuation based on what we paid for this land.

Maintenance, Use & Policy Guidelines In order to develop guidelines for the care of this property as well as to develop guidelines for any prospective purchases, the Executive Board has established a Common Land Study Committee. The purpose of this committee is to develop guidelines for the maintenance, care and use of this property as well as to develop a policy to guide decision making with respect to other land/property that may be considered for purchase in the future.

Thanks to the hard work of Bob Ziegenhagen, there is a now path from the The Willows to North Lane. There are several very nice views along this walk. For more details, check with Bob Ziegenhagen.