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The Boxborough Conservation Trust (BCT) is a nonprofit, tax-exempt, 501(c)(3) corporation. Our mailing address is 462 Hill Road Boxborough, MA 01719, Telephone: 978/264-0113 Web address: www.bctrust.org

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Tara Zantow, Editor

Glynis Hamel, Staff Writer

Catherine Christensen, Graphic Design

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From the President

The March annual meeting marked our fifth anniversary as an organization and capped off a vintage year for land preservation. Thanks to overwhelming votes at the May 2002 town meeting and subsequent debt exclusion election, Boxborough acquired 103 acres of beautiful land to add to the Patch Hill Conservation Area. The BCT played an important role by spreading the word about this exceptional opportunity, taking the responsibility of a conservation restriction on the 55-acre Panek parcel and contributing \$50,000 towards the purchase price.

Thus has the BCT proven its value to the town in its five-year existence. Our objectives for this year are to continue to work in close support of the Conservation Commission, publish an updated trail guide, ensure that provisions of the management plan for the Panek property are upheld, work on trail clearing and fighting invasives on conservation land and continue to familiarize landowners with land preservation options.

Our thanks to outgoing board members: Sam Fisk, Glynis Hamel, Bruce Taylor, Barbara Warren and Tara Zantow. We welcome our newly elected board members: Dave Bull, Hugh Fortmiller, Jeff Glidden, Rita Grossman, Jeanne Kangas, and Frances Nolde. Jeff Fuhrer will assume the post of president in June. He is superbly qualified to lead the BCT in its ongoing efforts to protect and preserve the natural assets that make this town special to all of us.

From the Editor

Usage of the term "sustainability" is on the rise and is being used in conjunction with such diverse topics as agriculture, economics, development, energy and even landscaping.

What does it mean and why is it so important? When a system is sustainable, resources - such as productive land, old-growth forests, water and biodiversity - are replenished instead of depleted. These resources are critical in sustaining life as we know it by providing sustenance, energy, pharmaceuticals, and raw materials for the manufacture of everyday goods.

Sustainability is often ignored during decision-making as natural systems lack an advocate and are often considered to have no economic value. For example, farmers and homeowners alike are targeted by corporate ad campaigns to use pesticides instead of relying on the safer, less expensive and often more-effective natural methods. As a result, many believe that pesticides are safe, when, in fact, they are extremely hazardous to human (especially children's) health and wildlife, and contaminate our water supply. They destroy nature's natural defenses and add pollutants that often cannot be mitigated, resulting in an "unsustainable" system.

In this issue of *Common Ground* we present information on several topics - agriculture, landscaping and land preservation - that you, as decision makers for your household, business or town, can consider as you make daily choices to create a more sustainable environment. It is our hope that the

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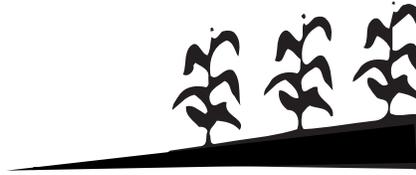
Community Supported Agriculture (CSA)

BY DARRYL CLARK

The statistics are grim. Every year Massachusetts loses more than 5,000 acres of farmland to development. Farmers are getting an ever-smaller share of the consumer's food dollar; less than 10 cents of every food dollar spent is kept by the farmer. Rapidly rising land prices, combined with lower returns, are pushing more and more farmers to plant their final crop - houses. The best farmland - flat, dry, and cleared - is also the easiest, and therefore the most profitable on which to build, adding to development pressure. Many landowners, towns, and conservation groups are looking for ways to put open space in active use to help defray some of the costs of ownership, and to help justify spending large sums of money to protect land from development.

The good news is that there is a steady supply of farmers looking for land on which to farm. Additionally, many farmers are having great success removing some of the barriers between themselves and the end consumer. Direct marketing through farm stands, farmer's markets and CSA's are allowing farmers to earn a decent living. Partnerships between landowners - including individuals, towns, and conservation groups - and farmers looking for land located near large populations of consumers, can be a very successful way to save open space.

One model of reconnecting the farmer directly to the consumer is Community Supported Agriculture. The basic principle behind a CSA is that the consumer pays the farmer in advance for a "share" of what is produced during the growing season. The consumer gets a weekly supply of fresh, locally grown, in-season vegetables throughout the growing season. CSA's may also include items



such as eggs, fruit, meat, flowers, and honey. The benefits to farmers include a guaranteed market for produce, money up front to buy seed and supplies, and often volunteer help from shareholders during peak planting, weeding and harvest times. The benefits to consumers and the towns in which they operate are numerous. Consumers get a wide variety of the freshest, most healthful, locally grown produce, a chance to educate themselves and their children about where their food comes from, and the direct knowledge of how their food is grown.

Most CSA's use organic or sustainable methods, meaning that pesticides, synthetic fertilizers, and GMO's (genetically modified organisms) are not used. Fertility is maintained through crop rotation, cover crops, and natural fertilizers and pest control.

There are more than 50 CSA's in Massachusetts, and the numbers are growing. By helping established and aspiring farmers gain access to affordable farmland, landowners can preserve open space and help provide locally, sustainably-grown produce to their community.

Resources:

The New England Small Farm Institute, www.smallfarm.org helps landowners to connect with farmers through its New England Land Link database. The Robyn VanEn center for CSA resources, www.csacenter.org offers more information about Community Supported Agriculture.

Darryl Clark is the owner of Stone Soup CSA at Wood Farm in Townsend, MA. For more information, call 978-597-9156 or email farmer@stonesoupca.org

From the Editor

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issues raised here will result in increased awareness of the importance of land and resource conservation.

Tara Zantow

Your comments and letters are welcome! Write to: Editor, **Common Ground**, 1093 Liberty Square Road, Boxborough, MA 01719 or via email at tarazantow@yahoo.com

For further reading:

Daily, Gretchen, ed. **Nature's Services**, Island Press, 1997.

Ted Schettler, MD et. al., "In Harm's Way: Toxic Threats to Child Development," **Greater Boston Physicians for Social Responsibility**, May 2000; http://psr.igc.org/ihw-report_dwnld.htm

Wellesley Natural Resources Commission, "Pesticide Reduction Resource Guide for Citizens and Municipalities of Massachusetts," May 2002; <http://www.ci.wellesley.ma.us/nrc/pesticide>

Of Special Interest to Boxborough Residents. . .

For practical advice on how to **eliminate poison ivy** without using herbicides, check out the website, http://home.attbi.com/~s-little/wpaclawnguide.htm#_Poison_Ivy, or order "Beautiful Lawns Naturally" produced by NOFA and the Wellesley Pesticide Awareness Campaign by calling (781) 431-1019 x294.

Fifer's Day Raffles

BCT will raffle several items including 2 Red Sox tickets for the game on Wed., August 6 at 7:05 PM vs. the world champion Anaheim Angels! These are spectacular, front-row seats behind first base. Each raffle ticket is \$2, or buy 6 tickets for \$10. To get your raffle tickets and to learn more about our Trust, stop by our booth on Fifer's Day, June 21st at Ferra Field. If you are interested in volunteering in this fund-raising effort, contact Rita Grossman.

“Bargain Sale” Land Donors May Reap Tax Advantages

BY JEFF FUHRER, WITH HUGH FORTMILLER

To protect land with significant conservation value from development, landowners should consider the tax advantages of making a “bargain sale” to a government entity or land trust. Last year, Ron and Jesse Panek of Harvard chose such an option as they generously helped the Town purchase 53 acres of prime upland habitat, now one of the most beautiful pieces of conservation land in the region.

By selling land below market price, conservation-minded landowners might gain a tax advantage. The combination of income from the sale and the tax saving could give the sellers almost the same amount of money they might have received from a private buyer paying full market price.

The tax advantage comes from two sources. The difference between the property’s appraised value and the reduced price becomes the seller’s charitable gift, a deduction against federal and state income taxes. The “bargain sale” also may reduce federal and state capital gains tax obligations.

The accompanying tables illustrate a hypothetical example of how a “bargain sale” of conservation land might work.

Assumptions:

- (A) Appraised value of property = \$500,000
- (B) Property’s taxable basis (original purchase price plus value of improvements) = \$100,000
- (C) Seller’s marginal tax rate, federal = 28%
- (D) State tax rate = 5%

“BARGAIN SALE” Example

	Bargain Sale	FMV Sale
(A) Fair Market Value (FMV)	\$500,000	\$500,000
(E) Charitable Gift	\$ 75,000	\$ 0
(F) Sale Price (Market value less gift, A - E)	\$425,000	\$500,000
(G) Broker’s Fees (6% of A)	\$ 0	\$ 30,000
(H) Net Sales Proceeds (F - G)	\$425,000	\$470,000
Capital Gains		
(I) Taxable Basis attributable to sale (B x F/A)	\$ 85,000	\$100,000
(J) Taxable Capital Gains on property (H - I)	\$340,000	\$370,000
(K) Federal long-term capital gains tax (20% of J)	\$ 68,000	\$ 74,000
(L) State long-term capital gains tax (1% of J)	\$ 3,400	\$ 3,700
(M) Total Capital Gains Tax (K + L)	\$ 71,400	\$ 77,700
(N) Net Sales Proceeds (= H)	\$425,000	\$470,000
(O) Less Capital Gains Tax (M)	\$ 71,400	\$ 77,700
(P) Plus Federal income tax savings (28% of E)	\$ 21,000	\$ 0
(Q) Plus State income tax savings (5% of E)	\$ 3,750	\$ 0
Total After-Sale Cash	\$378,350	\$392,300

As the example illustrates, determining the pros and cons of a bargain sale can be complex and will depend on many variables. The BCT wants to emphasize that landowners should seek professional help in analyzing the particulars of their own finances. The following section provides more detail for the example:

- The seller has owned the property a long time, creating a large difference between the current appraised value (A) and the initial purchase price plus improvements (B).
- A high marginal tax rate (based on the landowner’s tax bracket) will create a more significant tax saving than will a lower marginal income tax rate. For instance, in the hypothetical example, the seller reduces the sale price below fair market value (FMV) by \$75,000 (E). Notice the trade-off: the larger the gift, the lower are the proceeds from the sale, but the larger are the tax advantages. If the seller

were to increase the charitable gift by \$25,000, the total proceeds from both the sale and the tax savings would decrease by \$12,550.

- The taxable basis for computing capital gains (I) falls with a reduction in the “bargain sale” price. In this example, the sale price is 85% of the FMV (F/A), so the taxable basis for computing capital gains is reduced by 15%.
- The charitable gift deduction on federal and state taxes generates the savings shown in the last few lines of the table (P, Q).
- Capital gains advantages apply primarily to higher-valued properties. New tax laws, however may reduce the advantage over time. The current capital gains exclusion on primary residences is \$650,000 and will increase in the coming years. In the hypothetical example, the full capital gains tax advantages would only apply if this sale were conducted

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along with the sale of other appreciated property.

- As the donor reduces the price, the net proceeds decline, but not one-for-one. For example, in using the assumptions in the tables above, a "bargain sale" that reduced the price \$200,000 below FMV would yield \$316,000 to the seller. A reduction in sale price of \$125,000 costs the seller about \$63,000 in net proceeds, but the reduction makes the land available to the Town or conservation organization for \$125,000 less! At two-to-one, that's pretty good leverage.

Other Options

Landowners need to consider a number of other tax-advantaged conservation options. Some would help donors with estate considerations, although estate taxes have been declining recently, and thus offer smaller tax benefits.

While the BCT (and this article) can not offer professional tax advice, the BCT can help landowners (and their own tax counsel) look carefully at how their own circumstances might make "bargain sale" of conservation land helpful to themselves and to the Town.

The BCT welcomes your questions. [For further information, please phone or write BCT Vice President Jeff Fuhrer. Thanks to Bob Wilber of Mass Audubon Society for providing the basis for the "bargain sale" example in this article.]

Patch Hill Work Day Volunteers Needed

Sunday, June 1 (raindate: 6/8)
at 2:00 PM. Dress appropriately.
Please bring work gloves, bug
repellent and tools if you have
them (clippers, shovels, rakes,
wheelbarrow, crowbar, etc.).
Meet at the Liberty Square Road
entrance. See you there!



Blanchard Poster Contest Winners

BY GLYNIS HAMEL

On May 8, three fourth-graders at the Blanchard Memorial School were honored for their winning entries in the 2003 BCT Poster Contest. Under the direction of art teacher Mrs. Dian Hosmer, each fourth-grade student created a poster illustrating the BCT slogan, "Preserving and Protecting Boxborough's Undeveloped Land." The winning entry, depicting a snowy owl hunkered down in the bare branches of an oak tree during a winter snowstorm, was submitted by Christopher H. Christopher received a check for \$25 and a first-place ribbon. Honorable mention was awarded to classmates Lily B. and Selah S. Thank you to all the students who submitted posters, and to the art teachers at Blanchard, for their artistic efforts.

Blanchard Writing Contest Winners

BY HUGH FORTMILLER

Fourth-graders in Ms. Jean Oviatt's and Mrs. Lauren Grady's classes at Blanchard submitted poems and essays to the BCT for publication in *Common Ground*. A small BCT committee selected two entries for this edition, with thanks and honorable mention to the following students for their very thoughtful work: Darcy A., Jessica D., Karishma P. and Jasmine J.

Air Pollution

For many cities air pollution is a big problem and about 50% of the pollution is caused by car and truck smog. Millions of people are on the road every day. So if you drive, think about these ways to reduce this pollution:

- Accelerate gradually
- Obey the speed limit
- Replace your car's air filter frequently

This will help immensely, but these ways are still not enough. That's why electrical and hybrid cars, and even riding a bike will help to slowly decrease air pollution. The world is a beautiful place, so if everyone can pitch in, then we can help keep it that way.

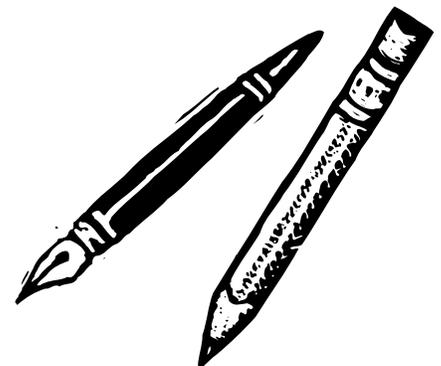
by Chris P.

My Tree

*The tree in my backyard,
Is tall, silent, and strong,
The trunk is oh so very hard,
So the tree will live long.*

*The tree stands mighty above all the others,
The mighty, wide, green tree,
Is loved all around by all the mothers,
The tree stays green in the Fall, that tree loved by
me.*

by Max B.



How to Cut Your Lawn - A Primer

BY GLYNIS HAMEL, STAFF WRITER

Yup, it's easy to cut your lawn – in half! We'll discuss ways to decrease the size of your lawn a little bit later. But first, why would you want to do such a thing?

Lawns can be beautiful. A lush green expanse of lawn acts as the perfect foil for a colorful flowerbed. Lawns control erosion and absorb and break down atmospheric pollutants. They provide pleasant areas for children to play, and add value to one's property. And Americans sure do love their lawns.

It has been theorized that our affinity for mown grass is in part genetic and in part cultural. The fact that our brains have been "hard-wired" to prefer short grass hearkens back to the days when our ancestors were living on the African savanna. Short grasses gave early man an advantage in being able to detect the presence of predators. Much later, in 17th- and 18th-century Europe, a large, lush lawn was a sign of wealth and success. Any landowner who could afford to "waste" his land on a lawn rather than cultivate it for food, and who could pay for the upkeep of such a property, was obviously a man of means. Once the European settlers had established themselves in the New World, they strove to imitate the "civilized" gardens of the European aristocracy, heedless of the fact that the climate and soil of the New World might not be as appropriate for turfgrass as was that back home.

What price do we pay for our obsession with grass? The ecological and economic costs are staggering. Consider these facts:

- Lawns cover 30 million acres in the U.S., the size of the state of Alabama. Americans spend \$25 billion per year on their lawns.
- On average, 40 – 60% of household water is used to water lawns and ornamental landscapes. In the U.S. we pump 82 billion gallons of groundwater each

day, while the daily recharge rate is only 61 billion gallons. Water is a dwindling resource, and lawns use a lot of it.

- Three million tons of fertilizer are used each year on our lawns. Runoff from fertilizers is a big source of water pollution; in addition, the production of fertilizers consumes vast quantities of fossil fuels.
- According to a 1991 EPA report, 34,000 tons of pesticides are applied to our lawns each year.
- The 40 million power mowers in the U.S. consume 600 million gallons of gasoline each year. An inefficient lawn mower running for one hour pollutes the air as much as a car driven 350 miles.
- Songbirds, beneficial insects, and pollinators such as bats, butterflies, and moths find our barren, one-species landscapes as uninviting as a desert. Lawns do not provide the shelter and food that wildlife need to breed, feed, lay eggs, and grow to maturity.

Here are some steps you can take to reduce the size of your lawn:

- Determine how much lawn you really need. Observe the paths used for normal foot traffic, and the play areas used by children and pets. These high-traffic areas might best be left as lawn – nothing can take the wear and tear of play like grass. Some landscape architects suggest that a reasonable maximum lawn area is the amount of grass that can be cut with one charge of a battery-operated electric mower (approximately .25 - .5 acre).
- Consider removing lawn from areas that are difficult to maintain, such as along fences, on steep slopes, or in heavy shade.
- Remove unwanted grass by covering it with newspaper, overlapping the edges and laying down the paper at least 10 sheets thick. Cover this with 3 – 4 inches of woodchips, and sprinkle with water. After a few weeks the grass will be dead. The newspaper will begin to decompose, and can be left to enrich the soil.

- Plant a shrub/tree border along your property line. This creates greater privacy, and adds beauty and diversity to the landscape. Choose locally-grown, native plants whenever possible – these plants are adapted to the local climate and need little care once established. Select shrubs or trees with berries to increase the value of your property to wildlife. Blueberries are easy to grow in sun or shade, and thrive in the acid soils that lawns detest. Other good choices are crabapples, cherries, dogwood, and hollies.
- Use groundcovers on steep slopes or in areas of dense shade. Periwinkle, sweet woodruff, pachysandra (there is a native species with mottled foliage), ferns, and mosses are some of the many groundcovers that do well in New England soils.
- If you enjoy gardening, consider creating or expanding perennial flowerbeds or growing vegetables. If you don't mind waiting a few years to see it through, establish a meadow garden (see Sara Stein's book below, for a step-by-step method for creating a meadow).

I'll close by providing the sources for this article. There's a lot of information available on this topic – contact me at ghamel@cs.wpi.edu if you want to find out more.



Sources:

Environmental Building News, "Reconsidering the American Lawn", July/August 1993

S.A.L.T. (Smaller American Lawns Today), <http://www.conncoll.edu/ccrec/greennet/arbo/salt/salt.html>

Stein, Sara, **Noah's Garden**, Houghton Mifflin, 1993

Stout, Beth, **National Wildlife Federation, Spring 2001 Newsletter**, "Cut Your Lawn – in Half!", <http://www.nwf.org/schoolyardhabitats/newsletters/cutlawn.cfm>

Waskowski, Andy, **The Landscaping Revolution**, Contemporary Books, 2000

New Member Registration



BCT welcomes new members to join in the effort of preserving and protecting Boxborough's undeveloped land. Anyone may join. Voting members must be 18 years of age or older and residents of Boxborough. All others are nonvoting members. Membership is on an annual basis. There are several giving levels. Please indicate the level of your tax-deductible contribution.

Name(s) _____ Date _____

Address _____

Telephone _____ Email _____

- \$25 - Individual
- \$50 - Family
- \$75 - Friend
- \$100 - Associate
- \$250 - Patron
- \$500 - Sustaining
- \$1000 - Sponsor
- \$2500 - Preservationist
- _____ Other

Please make your check payable to: The Boxborough Conservation Trust, and mail, with this form to: Treasurer, BCT, 110 Barteau Lane, Boxborough, MA 01719

An acknowledgement of your tax-deductible contribution will be mailed to you.

Please contact your employer to see if matching funds are available.

The BCT does not release information about members to third parties.

Camera in the Woods

BY GLYNIS HAMEL, STAFF WRITER

BCT members and friends were offered a fascinating glimpse of local wildlife at the annual meeting held March 23rd. Our guest speaker was naturalist and author Ron McAdow, newly-appointed executive director of the Sudbury Valley Trustees. Ron treated the audience to a slide show featuring candid shots of foxes, fishers, flying squirrels, and other furry and feathered friends, captured on film as part of the Wildlife Trails Education Project. Ron directs the project, which makes and publishes photographs taken locally at the Oxbow, Great Meadows,

and Assabet River National Wildlife Refuges. The photos are taken using weatherproof cameras and motion detectors that are positioned along wildlife trails.

Ron explains his interest in the project this way: "I find in these pictures [a] way to peer into the unseen, to glimpse the hidden traffic of life...What makes this project so compelling is the view it affords into the unattended forest. We're given peeks at creatures living in perfect freedom and peril. To us they are foreign; we cannot know their minds, but their appearance, as they pass along their trails, hints at their splendid style, their union with each successive instant as they play out their tenures as organisms."

Capturing photos of animals in the wild

is not without its complications. Many shots come back out-of-focus, or provide rear or partial views of the animals. Ron has had to deal with critters gnawing the cables, winds triggering the motion detectors, and floods destroying the equipment altogether. But the images that do come back make up for these mishaps. Particularly unforgettable are the pictures of the elusive bobcat, and the blue heron which obligingly stepped in front of the camera to eat a freshly caught fish.

Many of the photos that Ron presented during his presentation are available on the web. For those images, and for more information about the Wildlife Trails Education Project, go to: <http://www.wtep.org>.



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