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MAYOR AND COUNCIL

MEMORANDUM

TO: Mayor and Council

FROM: Susie Byrd, City Representative, District #2

DATE: January 16, 2009

RE: Discussion and action on adding the following item to the State Legislative Agenda

Dear Mayor and Council:

The City of El Paso in partnership with the Frontera Land Alliance, a non-profit land trust, was successful in preserving Resler Canyon for public use and enjoyment. After Frontera Land Alliance took possession of the land, they were hit by a huge property valuation from the Central Appraisal District. Even though the land is a nature preserve in perpetuity and therefore cannot be developed, the Central Appraisal District valued it as developable land. There are some provisions in the tax code that allow Central Appraisal Districts to value nature preserves differently and to exempt them from property taxes but it is at their discretion. At a huge expense, the Frontera Land Alliance argued against the valuation and was successful finally in getting the land valued as common open space. The land is still not tax exempt even though the land trust is performing a public function and the management of the Resler Canyon is at no cost to the taxpayers.

If we would like to continue to look to public private partnerships as one vehicle for preserving open space in our community then we need to make sure that these land trusts have some assurances about the tax burden associated with owning and managing open space that is available for public use and enjoyment. Since these land trusts are essentially performing a public function, I am asking that we add an item to our State Legislative Agenda to require Central Appraisal Districts to grant a full tax exemption to nature preserves that are owned by non-profit land trusts and are open for public use and enjoyment.

Sincerely,

Susie Byrd
City Council Representative, District 2