CONSERVATION FINANCE FEASIBILITY STUDY:: JANUARY 2011

UPPER SAUCON TOWNSHIP, PA



THE TRUST for PUBLIC LAND

CONSERVING LAND FOR PEOPLE



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INTRODUCTION

The Trust for Public Land (TPL) is a national nonprofit organization dedicated to conserving land for people to enjoy as parks, gardens, and natural areas. Since 1972, TPL has conserved almost 3 million acres of land nationwide. In Pennsylvania, TPL has helped protect almost 3,000 acres.

To help state agencies and local governments acquire land, TPL assists communities in identifying and securing public financing. TPL's Conservation Finance program offers technical assistance to elected officials, public agencies and community groups to design, pass and implement public funding measures that reflect popular priorities.

Since 1996, TPL has supported 466 state and local ballot measures that have generated nearly \$33 billion for natural area protection around the country. In Pennsylvania, TPL most recently assisted in the passage of a \$10 million bond in Adams County. The funds will be used for open space, farmland and other natural area preservation. The measure passed with 75 percent support in November 2008. TPL also assisted Buckingham Township (Bucks County) in the passage of a \$20 million bond for open space in April 2008. The measure passed with 82 percent support. Currently TPL is working with Monroe County on renewal of their land conservation funding.

Statewide, TPL was involved in the passage of the Growing Greener II bond, authorizing \$625 million for the maintenance and protection of the environment, open space and farmland preservation, watershed protection, abandoned mine reclamation, acid mine drainage remediation and other environmental initiatives. The bond passed in May 2005. TPL is currently involved in a statewide coalition working to renew funding to Growing Greener.

The objective for this study is to research the most viable local funding options for long-term conservation of open space, farmland, forests, watersheds and wildlife habitat for Upper Saucon Township.

EXECUTIVE SUMMARY

Most funding for land conservation in America comes from local governments. Across the country, between 1998-2005 there was a total of \$24 billion (annual average of \$3 billion) spent on land conservation at the local, state and federal levels of government. Sixty-seven percent of the total dollars spent came from local governments, twenty-eight percent came from state governments and only four percent was derived from the federal government.¹ Therefore, a dedicated source of local revenue often serves as the key to long-range open space preservation efforts as the stable funding source to leverage grant money offered by the state and federal programs.

Since 1996, more than 100 local ballot measures were passed in Pennsylvania that support the acquisition of land for open space, farmland and recreational purposes, generating nearly \$1 billion. The overall passage rate for local ballot measures in Pennsylvania is 81 percent. Pennsylvania voters have approved 91 percent of all 47 bond measures, 74 percent of all 74 earned income tax measures, and 85 percent of all 13 property tax measures. Over the past two years, voters approved three of three (100 percent) local conservation finance ballot measures in Pennsylvania.

Lehigh County voters overwhelmingly supported a \$30 million bond in 2002 with 71 percent support. Upper Saucon voters supported the measure with 77 percent support. In 2008, Upper Saucon voters narrowly rejected an earned income tax increase for open space by only 34 votes out of over 7,000 cast.

In Pennsylvania, at the municipal level, pay as you go taxes such as the property tax, earned income tax, or real estate transfer tax have been used, in addition to bonds, to finance land conservation by Pennsylvania townships, mostly in the southeastern portion of the state. ²

There are several local finance options—from taxes to bonds—that could be considered as tools for financing parks and land conservation in Upper Saucon Township. Specifically, this report analyzes the revenue raising capacity of bonds, property taxes and the earned income tax as conservation finance mechanisms and their associated cost to taxpayers.

This feasibility report is meant to inform the township of new funding options for land conservation by identifying potential funding mechanisms and revenue raising capacity. Next steps should include matching this funding source to the needs identified by the municipality and testing voter attitudes toward a specific set of funding proposals. TPL will conduct a public opinion survey that tests funding options, ballot language, tax tolerance, and program priorities of voters.

¹ Figures are derived from TPL's LandVote and Conservation Almanac databases.

² http://www.heritageconservancy.org/news/publications/pdf/pub-fin.pdf

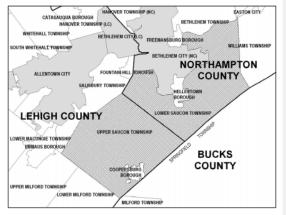
OVERVIEW Location, Land and Demographics ³

Upper Saucon Township is situated in the southeastern corner of Lehigh County approximately 60 miles north of Philadelphia and 80 miles east of Harrisburg. The Township is bordered on the north by Salisbury Township, on the east by Lower Saucon Township (Northampton County), on the south by the Borough of Coopersburg and Springfield Township (Bucks County), and on the west by Lower and Upper Milford Townships.

Upper Saucon Township is linked to the regional transportation network by three major highways -Interstate 78, PA Route 309 and PA Route 378. Interstate 78 traverses the northeastern section of the Township until it merges with Route 309 in the north-central area. The Interstate then swings north and shares six lanes with Route 309 until it meets US Route 22 northwest of the Township in Upper Macungie Township. Route 309 runs through the center of the Township and provides a direct link to Quakertown, Philadelphia and other Bucks County and Montgomery County communities to the South. Route 378 runs north from Route 309 in the south-central area of the Township and eventually meets US Route 22 in the City of Bethlehem.

Upper Saucon is a bedroom community for the Lehigh Valley region including the cities of Allentown, Bethlehem and Easton. The rolling hills and farmland that characterize the Township and its convenient location with easy access to PA Route 309, Interstate 78 and US Route 22 have made Upper Saucon a very attractive

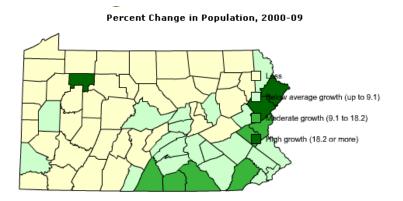
place to live for those wanting both a somewhat rural atmosphere but also access to metropolitan amenities.



³ Section excerpted from <u>http://www.uppersaucon.org/about.html</u>

⁴ TRUST FOR PUBLIC LAND :: RESEARCH DEPARTMENT

According to the U.S. Census the current population is 14,570, an almost 20 percent increase since 2000. In addition, Lehigh County is the 9th fastest growing county in Pennsylvania. The three counties directly north of Lehigh, Northampton, Pike and Monroe, are all faster growing with Pike and Monroe being the 2nd and 3rd fastest growing counties in the Commonwealth. This indicates that the growth rate in Lehigh County could continue to climb if the population from Pike, Monroe, and Northampton migrate south.



Based on recently released U.S. Census figures, the median age of an Upper Saucon resident is almost 42 years old. The township is evenly split between males (50.2%) and females (49.8%). Of the estimated population of 14,570, over 11,000 or 77 percent are between 18 and 65 years of age. Just over 2,000 or 14% are 65 years of age or older. Owner-occupied housing units equal 4,448, or 86 percent of total housing units, while the median household income is \$91,705, far above county, state and national averages.⁴

 *http://factfinder.census.gov/servlet/ACSSAFFFacts?
 event=Search&geo_id=&_geoContext=&_street=&_county=Upper+Saucon&_ cityTown=Upper+Saucon&_state=04000US42&_zip=&_lang=en&_sse=on&pctxt=fph&ggsl=010

Support for Preservation Funding Efforts

A review of conservation finance election results can often be helpful in gauging voter tolerance for public spending on land conservation. In May 2005, voters in Lehigh County supported the passage of the statewide Growing Greener II Bond question, authorizing \$625 million of which almost \$300 million was to preserve open space, farmland and watersheds. The amendment passed with 64 percent support in Lehigh County. In Upper Saucon Township it passed with 70 percent support. It passed statewide with 61 percent support.

Every municipality in Lehigh County has been very supportive of conservation efforts, with most voting well above 60 percent on the two most recent conservation finance efforts, the statewide Growing Greener bond in 2005, and the county open space bond in 2002. Despite this, no municipality has utilized a voter- approved open space funding mechanism. Heidelberg and Upper Saucon Townships had failed attempts to impose earned incomes taxes in 2007 and 2008,

respectively. Both measures failed, however by extremely slim margins.

A 2010 survey conducted by the Lehigh Valley Planning Commission found that ninety-two percent of the respondents favor preservation of farmland. Preservation of rivers, creeks, streams and lakes are given high environmental protection priority. Development of trails for hiking, biking, rollerblading and horseback riding and development of nature preserves rank highest in terms of needed park, recreation and cultural facilities. Seventy-one percent of respondents either agreed or strongly agreed that more parks, recreation facilities and open space should be acquired. Farmland preservation and open space protection also rank high in terms of important planning issue. 5

Local Support for Conservation Finance in Lehigh County							
	%Yes Growing	% Yes County					
Municipality	Greener Bond 2005	Conservation Bond 2002					
Allentown	62%	68%					
Bethlehem	69%	71%					
Alburtis	74%	77%					
Catasauqua	65%	64%					
Coopersburg	64%	75%					
Coplay	65%	73%					
Emmaus	69%	77%					
Fountain Hill	75%	73%					
Macungie	60%	73%					
Slatington	69%	65%					
Hanover	61%	70%					
Heidelberg	57%	69%					
Lower Macungie	63%	76%					
Lower Milford	71%	70%					
Lowhill	60%	75%					
Lynn	62%	76%					
North Whitehall	55%	65%					
Salisbury	65%	72%					
South Whitehall	63%	71%					
Upper Macungie	60%	71%					
Upper Milford	67%	73%					
Upper Saucon	70%	77%					
Washington	59%	61%					
Weisenberg	58%	76%					
Whitehall	61%	65%					

⁵ Excerpted from 2010 Lehigh Valley Land Use Public Opinion Survey <u>http://www.lvpc.org/pdf/landUsePublicOpinionSurvey2010.pdf</u> The Lehigh Valley Land Use Public Opinion Survey was mailed to a 1.25% sample of active registered voters in Lehigh and Northampton counties in January 2010. We employed the same survey method that was used in our 1974, 1988 and 1999 voter opinion surveys. Names were selected in a manner to assure that active registered voters in various geographic parts of the Lehigh Valley would be included in the sample. In addition, the LVPC offered survey participants the option to complete the survey online.

In May 2010, the township created a tax deductible open space fund to allow for voluntary contributions that would augment the township's efforts to get grants and other money for preservation of farmland, woodlands, wetlands and other open space. The fund would accelerate township efforts to protect some of the more than 50 properties it has identified as places worth preserving. In addition to buying land for open space, parks and recreation, the fund could also be used to buy development rights so a landowner could keep the land but lose the right to develop it. ⁶ The voluntary fund has generated no revenue for these purposes to date.

⁶ http://articles.mcall.com/2010-05-22/news/all-a11_mc-upper-saucon-open-space.7279432may22_1_upper-saucon-open-space-thomas-beil

LOCAL CONSERVATION FINANCING **OPTIONS: GENERAL OBLIGATION BONDS,** PROPERTY TAXES, EARNED INCOME TAXES

Generally, there are five primary types of revenue sources available to municipalities in Pennsylvania to pay for land conservation. They can use discretionary annual spending, electoral and nonelectoral debt financing, a voter-approved property tax, or earned income tax. This report will look primarily at voter-approved general obligation bonds, the property tax, and earned income tax, with brief mention of non-electoral debt. The financing options utilized by a community will depend on a variety of factors, such as taxing capacity, budgetary resources, voter preferences and political will. The ability of local governments to establish dedicated funding sources depends upon state enabling authority.

In 1996, Act 153 was enacted as an amendment to Act 442 of 1967, Pennsylvania's Conservation and Land Development Act. This law broadened the ability of local governments to acquire interests in real property, including development rights. The purposes include the provision of recreation land, as well as the conservation of scenic resources, historic resources, natural resources, farmland, forest lands and areas for pure and adequate water supply. Local governments may levy a tax on real estate or earned income above the existing limits of the Commonwealth's laws, but they must first receive referendum approval. Specific finance options available to Upper Saucon Township are described in this section. 7

Non-electoral debt

Non-electoral debt is bonds the municipality or county issues directly, without voter approval. Non-electoral debt is limited by law. The Local Government Unit Debt Act establishes the limits for non-electoral debt by type of local unit. The amount of non-voted debt that can be issued by a county or municipality is limited to 300 and 250 percent, respectively, of their borrowing base. 8 The Act defines the borrowing base as the average annual revenue taken over the last three years. 9 Upper Saucon Township is not near its non-electoral debt limit. Though this is an option for land conservation, it is not ideal, as it must adhere to strict debt limits, and the alternative, voterapproved general obligation bonds, have enjoyed wide support in the Commonwealth

Requirements for borrowing 10

Once a decision has been made to incur debt for a capital project, the municipality must comply with a number of requirements imposed upon it by the Local Government Unit Debt Act for nonelectoral debt.

⁷ https://www.heritageconservancy.org/images/news/publications/pdf/opportunity2.pdf

⁸Local Government Unit Debt Act Section 8022 (a)(2) <u>http://www.newpa.com/get-local-gov-support/technical-assistance/request-</u> ssistance/local-government-unit-debt-act/inde assistance/local-government-unit-ucor-act/index.aspx
⁹ There are some provisions for the issuance of additional debt for certain purposes.

¹⁰ Section 8102 and 8103

Before a municipality can borrow funds, the governing body must enact an ordinance or a resolution in the case of small borrowings. The ordinance is both an information tool for the municipality's citizens and a means to officially begin the process of incurring debt. Notice of the ordinance must be published both before and after its enactment. The law requires that the ordinance contain certain items, which include the following:

- an indication of the type of debt to be incurred (electoral, non-electoral, or lease rental debt);
- an indication of the form of debt (general obligation, revenue or guaranteed revenue);
- a repayment schedule and interest rates;
- a covenant;
- a notice whether the bonds will be sold at public or private sale;
- authorization for an officer of the municipality ¹¹ to prepare a debt statement (which must be submitted to the Department of Community and Economic Development), to execute and deliver the bonds or notes, and to take other official action as may be needed;
- an identification of the project/purpose for which the debt is being issued and its useful life.

As shown in the chart below, a number of counties have opted to raise open space funds without a referendum. ¹² The funding below represents, primarily, budget appropriations and non-voted debt.

Recent Non-Electoral Debt and Appropriations for Open Space						
County	Total Amount Raised	Year Approved				
Adams County	\$2 million	2003				
Berks County	\$30 million	1999				
Berks County	\$36 million	2005				
Chester County	\$50 million	1997				
Chester County	\$75 million	1999				
Chester County	\$60 million	2004-2007				
Cumberland County	\$3 million	2004				
Lancaster County	\$9 million	1992-2006				
Monroe County	\$7 million	2009				
Montgomery County	\$100 million	1993				
Schuylkill County	\$.65 million	2000				

¹¹ Counties are also considered municipalities in Pennsylvania.

¹² Opportunity Knocks, Open Space is a Community Investment; The Heritage Conservancy 2008

Voter-approved General Obligation Bond

Voter-approved general obligation bonds have enjoyed widespread support in communities throughout Pennsylvania and the rest of the country. The passage rate for land conservation ballot measures in the Commonwealth is 81 percent, which is above the national passage rate of 76 percent for such ballot measures. Bonds have an even higher success rate at 91 percent. As shown in the chart to the right, over the past two decades, 33 counties and municipalities passed land conservation funding bond measures, most with overwhelming support, generating over \$775 million for land conservation.

Issuing debt for land conservation

A general obligation bond in Upper Saucon Township would provide the means to raise a significant amount of money upfront to protect land that might not be available years down the road. A bond could provide the most readily accessible means to meet the conservation goals in the township. Bond funds may only be used for capital expenditures, including acquisition of lands or easements, and development or improvement of park and recreational facilities.

The chart on the following page includes the general obligation bond projections from a range of potential debt issuances displaying the average annual household cost for each. For example, the township could issue \$5 million in general obligation bonds at a cost of about \$66 annually per \$100,000 of assessed value. ¹³

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Middletows Milford Morroe Montgom Mount Joy Northamp Northanpto	n Townshippon Co Townshippomery CONNTY Dy To ery Scountympton	5/17/2005 5/15/2007 5/19/1998 11/4/2003	\$8,59910998 \$5,92959913	\$254880 \$184950	,788%		
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Mor roe Montgom Mount Joy Northamp Northampto	ery Countympton	d1/4/2003	\$25,000,000	a Rasso	62%	Pass	78%
Montgom Mount Joy Northamp Northampto	ery Countympton	d1/4/2003		1 87 499()	0.52%	Pass	61%
Mount Joy Northamp Northampto	Township.nton 7		\$150,000,000	\$ Papp)		Pass	65%
Northamp Northampto		11/8/2005	\$2,009:008	\$ P# \$60		Pass	66%
Northampto	ton Countyn Tow	11/5/2002	\$37,000,000	\$P2560		Pass	63%
	on Township Cou	h 5 /19/1998	\$5,089,2003	\$199990		Pass	67%
Patton T	Townshipstead To		\$2,589,000	\$43990		Pass	84%
	County unstead To		\$10,000,000	\$83990		Pass	76%
Plumstead	Townshinead To	4/16/1996	\$4,08020015	\$83990			
Plumstead	Townshipead To	11,46,2001	\$6,0802000	\$43560		Pass	77%
			, ,			Pass	51%
	Townshipor Tow		\$8,08010004	S Paso		Fail	
	Townshipor Tow		\$4,58910994	\$ PRABADO	2	Pass	
Radnor	Townshipnor Tow		11/7/2006	\$263900		Pass	79%
Radnor	Townshipland To	11/8/1994	\$10,000,000	\$ ₽ 3890		Pass	58%
Radnor	Townshipplkill To	whship/2006	\$20,000,009	\$ PAPPEDO		Fail	42%
Richland	Townshipury Toy	v11/5/2002	\$4,999/1098	\$ P 3990		Pass	93%
Schuykill	Towsshipury Toy	v11/8/2005	11/2/1999	\$169900		Pass	90%
Solebury	Townshipury Toy	v4/123/1996	\$4,050,2000	\$1Bass	.83%	Pass	87%
Solebury	Townshipury Toy	v11/2/1999	\$10,000,009	\$ 18app)	808/0	Pass	88%
Solebury	Townshappington	11/5/2002	\$12,400,000	\$P2550	0876%	Pass	55%
Solebury	Townshipfield To	11/8/2005	\$18,000,000	\$\$3990	088%	Fail	
South Abing	ton Sownshind To	11/14/2003	\$1,2592008	\$54990	0.2020/0	Pass	74%
Springheld	1 Tiownshipublin 7	1026362000	11/7/2006	Fail		Pass*	65%
Springfield	Townshipublin	1147262006	\$5,0402008	\$ \$2898)	348%	Pass	67%
Upper Dubl	in Township field	11.7.2006	11/5/1996	Passio		Pass	77%
Upper Dubl	in Township field	11442008	\$30,000,000	\$1Papp		Pass	68%
Upper Makef	ield Townshineld	11.5.1296	\$6,989,2995	STRADE	,	Pass	80%
Upper Makef	ield Townshipon	11/2/2000	\$4,54900,008	sBasso		Pass	85%
Upper Makef	eld Tewnshillence	11,8,2005	\$4,0,000,000	sR4990		Pass	65%
	Phote Sashiampto		\$5,909,2002	\$P3990		Pass	69%
Upper Provide	encer Southampto	$\frac{5}{20}$	\$6,000,0005	\$2,660 \$Passo		Pass	69%
	nptonyEgynship		\$20,000,000	\$2,400 \$P3560			
Warringto	n Townshipck To	11/7/1005	\$4,1992008	\$73900 \$73990		Pass	72%
Warwalt	Township ~					Pass	72%
Warwick	Townshipstown T	11/7/1995	\$1,5001005	\$P3590		Pass	65%
Warwck	Townshipstown T	011/7/2006	\$7,99999999	\$P3590		Pass	70%
	n Wighhiown T		\$1,599,2008	\$P3590		Pass	78%
	n Township n Township	5/21/2002 11/7/2006	\$1,500,000 \$1,500,000	Pass Pass	70% 78%		

¹³ Personal communication with Lehigh County Director of Real Estate. Averaged assessed home value based on current common level ratio factor of 32.2% applied to the average fair market value of a home in Upper Saucon Township of \$299,379.

Upper Saucon Township Bond Financing Costs								
Assumes a 20-year bond issues at 5.0% Interest Rate								
Total Assessed V	aluation (AV)=\$61	1,886,150						
Annual Mill Levy Cost/ Ave./								
Bond Issue	Debt Svce	Increase	Household*					
\$ 1,000,000	\$80,243	0.13	\$13.11					
\$ 5,000,000	\$401,213	0.66	\$65.57					
\$ 7,000,000	\$561,698	0.92	\$91.80					
\$10,000,000 \$802,426 1.31 \$131.14								
*Based on assess	sed value of \$100,0	000. Does not include	exemptions.					

TPL's bond cost calculations provide a basic estimate of debt service, tax increase, and cost to the average homeowner in the community for potential bond issuances for land conservation. Assumptions include the following: the entire debt amount is issued in the first year and payments are equal until maturity; 20-year maturity; and 5 percent interest rate. The property tax estimates assume that the jurisdiction would raise property taxes to pay the debt service on bonds, however other revenue streams may be used. The cost per household represents the average annual impact of increased property taxes levied to pay the debt service. The estimates do not take into account growth in the tax base due to new construction over the life of the bonds. The jurisdiction's officials, financial advisors, bond counsel and underwriters would establish the actual terms of any bond.

TPL recommends that the public opinion survey test voter support for bonds of varying amounts and to determine the annual amount that a majority is willing to pay to support a bond.

Authority 14

For all local government units, except Philadelphia, the Local Government Unit Debt Act provides the authority and procedure for issuing local government debt. There are no statutory debt limits on the amount of voter-approved (electoral) debt, or self-sustaining debt.

Procedure ¹⁵

To obtain voter approval, the governing body of the county or municipality must first adopt a resolution signifying its intent to issue electoral debt. A copy of the resolution and the form of the question must be certified to the county board of elections at least 45 days before the election. ¹⁶

The question must be phrased substantially as follows:

Shall debt in the sum of [amount] dollars for the purpose of financing [insert brief description of project] be authorized to be incurred as debt approved by the electors?

¹⁴ PA Local Government Unit Debt Act Section 8022

 ¹⁵ Local Government Unit Debt Act, sections 8041 through 8049 and Center for Local Government Services "Referendum Handbook"
 ¹⁶ Section 8043 Personal Conversation with Bernadette Barattini, Deputy Chief Counsel, PA Dept of Economic and Community
 Development 6/16/2008

While the description of purposes should be brief, it should also be clear to the voters and it should authorize all of the intended activities.

Notice of the referendum must be published in one or two newspapers of general circulation beginning no earlier than 21 days before the election and no later than 14 days before the election. The county board of elections shall prepare a statement in plain English, which indicates the purpose, limitations and effects of the ballot question to be included in the notice along with the date of the election and the question to be submitted to the voters.

Voter-approved Property Tax

The property tax is a familiar revenue source for local governments. Property taxes are usually measured in "mills," where 1 mill equals \$1 of tax for every \$1,000 of assessed property value. Property taxes provide a steady annual source of revenue regardless of changes in the economy. They are relatively easy to administer at the local level, and the burden is broadly distributed. Local property tax rates have limits, requiring voter approval if these limits are exceeded. Nevertheless, voters in many communities have been willing to use a property tax increase when revenues are specifically earmarked for parks and open space protection. ¹⁷ Under Act 153 of 1996, funds may be only used for the purposes of acquiring land, including development rights.

The chart below includes projections for various potential mill increases in Upper Saucon Township displaying the cost per average household. For example, the township could increase its property tax by 0.5 mills, which would generate almost \$306,000 for land conservation, while costing about \$38 annually for a home assessed at \$75,000. The cost would be \$50 annually for a home assessed at \$100,000.

Estimated Revenue and Cost of Additional Mill Levy									
Mill	Taxable	Cost /Year/ \$75K Assessed	Cost /Year/ \$100K Assessed						
Increase	Valuation*	Revenue	Household **	Household **					
0.10	\$611,886,150	\$61,189	\$7.50	\$10.00					
0.20	\$611,886,150	\$122,377	\$15.00	\$20.00					
0.25	\$611,886,150	\$152,972	\$18.75	\$25.00					
0.30	\$611,886,150	\$183,566	\$22.50	\$30.00					
0.40	\$611,886,150	\$244,754	\$30.00	\$40.00					
0.50	\$611,886,150	\$305,943	\$37.50	\$50.00					
0.60	\$611,886,150	\$367,132	\$45.00	\$60.00					

*Total assessed valuation for 2011.

** Does not include exemptions.

¹⁷ Excerpted from the Heritage Conservancy's <u>http://www.heritageconservancy.org/news/publications/pdf/pub-fin.pdf</u>

Earned Income Tax

The earned income tax (EIT) is an important source of revenue for local governments. The EIT may be more acceptable than the property tax in communities with a large population of retired seniors, since the tax is only applied to earned income, not to real estate assets or pensions. Pennsylvania law caps the EIT at 1.0 percent, and in most jurisdictions the local school district lays claim to half of this amount. Act 153 of 1996 authorizes voters to approve the levy of an increased earned income tax beyond the 1.0 percent limit, exclusively for the purpose of financing purchases of land or development rights. The amount of the additional tax is set by the voters in a referendum.

In November 2008 a narrow majority of voters in the township rejected the following earned income tax question:

Do you favor the imposition of an additional Earned Income Tax at the rate of 0.25% by Upper Saucon Township to be used to finance the acquisition of real property or interests in real property to preserve open space; provided that the revenue generated by this tax may not be used to acquire real property or interests in real property through condemnation?

Upper Saucon Township Open Space EIT Results 11/2008								
District	Yes Votes	No Votes	%Yes					
Upper Saucon 1st District	815	552	59.6%					
Upper Saucon 2nd District	587	541	52.0%					
Upper Saucon 3rd District	989	1,366	42.0%					
Upper Saucon 4th District	1,137	1,103	50.8%					
Total	3,528	3,562	49.8%					

If the measure had passed it would have generated approximately \$1.25 million annually for open space in Upper Saucon Township. 19 If the township were to place the same measure on the ballot in 2011, a .25 percent increase would generate over \$1.33 million for land conservation and cost the average home \$229 annually or about \$4.41 a week. 20 21

Estimated Revenue and Cost of Additional EIT								
EIT Increase	Cost/fear/ Avg.							
0.05%	\$266,217	\$25.00	\$45.85					
0.10%	\$532,434	\$50.00	\$91.71					
0.15%	\$798,651	\$75.00	\$137.56					
0.20%	\$1,064,868	\$100.00	\$183.41					
0.25%	\$1,331,085	\$125.00	\$229.26					
*Based on media	*Based on median household income of \$91,705							

 ¹⁸ Excerpted from the Heritage Conservancy's <u>https://www.heritageconservancy.org/images/news/publications/pdf/pub-fin.pdf</u>
 ¹⁹ <u>http://articles.mcall.com/2008-05-13/news/4078399_1_open-space-space-preservation-plan-tax-increase</u>
 ²⁰ Figures provided by Upper Saucon Township.

²¹ Calculation derived from Upper Saucon Township Newsletter, Sprecial Referendum Issue 2008

Although the amount that a majority of voters are willing to pay on an annual basis can vary significantly by community and region, TPL has found from polling around the nation that the range is typically \$30-50 annually. It can be significantly higher in more affluent communities. In this context, the cost of the failed 2008 EIT measure may have been too high for a majority of voters.

TPL recommends that the public opinion survey gauge voter support for varying levels of property and EIT tax increases, with information on the annual cost to the average household, to determine how much voters are willing to pay, and their preferences for different funding mechanisms.

Referring Tax Measures to the Ballot

The method for placing an earned income or property-tax referendum question on a ballot is set forth in the Pennsylvania Election Code (P.L. 1333, No. 320). First, the governing body must pass an ordinance to have the question placed on the ballot. For tax measures, the ordinance is then filed with the county board of elections at least 13 Tuesdays before the next primary or general election. The question for approval of a dedicated tax must be phrased in the following words:

"Do you favor the imposition of a [describe the tax in mileage or rate] by [local government unit] to be used to [purpose]?" ²²

²² https://www.heritageconservancy.org/images/news/publications/pdf/pub-fin.pdf

¹⁴ TRUST FOR PUBLIC LAND :: RESEARCH DEPARTMENT

VOTER REGISTRATION AND TURNOUT

As of November 2010, Upper Saucon Township had approximately 9,510 registered voters.²³ There were 4,316 registered Republicans (45%); 3,615 registered Democrats (38%), and 1,579 undeclared or other party registered voters (17%). On November 2, 2010, the township supported Republican Governor Tom Corbett and Republican Senator Pat Toomey with 63 and 61 percent support, respectively. In November 2008, the township supported John McCain for president with 53 percent of the vote.

Upper Saucon Township Voter Turnout								
Date	Regist. Voters	Ballots Cast	% Turnout					
Nov-10	9,510	5,317	56%					
May-10	9,402	2,220	24%					
Nov-09	9,489	1,827	19%					
May-09	9,398	644	7%					
Nov-08	9,505	7,350	77%					
Apr-08	9,112	3,014	33%					
Nov-07	8,816	2,584	29%					
May-07	8,701	2,582	30%					

Voter turnout in Nov. 2011 would likely be similar to voter turnout in Nov. 2007 (approximately 30%).

It should be noted to gauge voter support on public finance mechanisms, that in the two most recent elections the 2008 municipal EIT for open space and the statewide \$400 million bonds for water and sewer infrastructure, Upper Saucon's 3rd District did not support either measure despite support by the other three districts. A map of Upper Saucon's 3rd District is located in Appendix B.

In summary, Upper Saucon Township is fortunate to have multiple viable funding options for land conservation and parks that can generate significant revenues at a reasonable cost to taxpayers. Township voters as a whole strongly supported state and county bond measures to fund land conservation efforts. The 2008 EIT measure only failed narrowly and this may have been due to the relatively high annual cost to the average household, among other factors. The next step is to conduct a public opinion survey to gauge voter preferences and support.

²³ http://www.lehighcounty.org/Portals/0/PDF/Voter/campaignFinance/2010%20General%20Registration%20Figures.pdf

APPENDIX A: RECENT SUCCESSFUL MUNICIPAL BALLOT LANGUAGE

East Coventry Township, Chester County, November 2, 2010

"Do you favor the imposition of an additional Earned Income Tax at the rate of one quarter of one percent (0.25%) by East Coventry Township to be used for the purpose of; financing the acquisition of open space; acquiring agricultural conservation easements; and/or, acquiring recreation or historic lands"?

EIT passed 53% to 47%

Pennsbury Township, Chester County, November 3, 2009

"Do you favor the imposition of a tax on real estate of 0.79 mills to be used to acquire real property for the purpose of preserving open space and securing open space benefits under the Open Space Lands Acquisition and Preservation Act?"

Property tax passed 62% to 38%

Plumstead Township, Bucks County, November 3, 2009

"Shall debt be authorized to be incurred as debt approved by the electors in one (1) or more increments over a ten (10) year period, and not to exceed the sum of four million five hundred thousand dollars (\$4,500,000.00) in the aggregate, for the purpose of acquiring and developing parklands for active and/or passive recreational use?"

Bond passed 51% to 49%

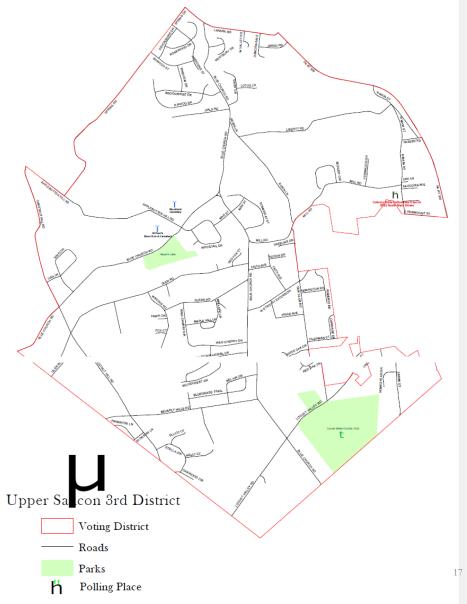
Adams County, November 4, 2008

Adams County Water and Land Protection Bond Referendum

Shall debt in a sum not to exceed 10 million dollars be authorized for the purposes of financing land conservation and preservation efforts, including protection of drinking water sources, stream water quality, wildlife habitat, farmland, open space and recreation lands, all for future generations, to be incurred as debt approved by the electors of Adams County, with lands preserved solely in cooperation with willing sellers, and ensuring that an annual independent audit evaluates program success?

Bond passed 75% to 25%

Appendix B: Map of Upper Saucon 3^{RD} District



APPENDIX C: PA LOCAL CONSERVATION MEASURES 2000-2010

			Local l	Land Conser	rvation Measu	res 2000-2	010			
Jurisdiction Name		Ju Dateion	Finance	Mechanism	an Total Eund	s at Stakes	aTsenal Funds	Approved Stat	us %Ye	y Yes
Adams County		11/44/2008	nty	BH/#/2008	Bond\$10.000	000 \$10,000.		0 000 000 Pas	ks 75%	75%
Amity Township		5/14/2002	ship Inc	5/14/2002	Income tax	000 \$8,000,0	00	Fail		(50)
Barrett Township	-	Blash200po		PEF/19/2005 PEF/19/2005	Bond \$600,	000 \$600,0 000 \$2,500,0	0 00 \$600s	600,000 Patt 9000 000 Patt		
Bedminster Township	-	BEAMINGER PO		B5/47/2005	Bond \$2,500			2,500,000 Pass 3,690,000 Pass		
Bedminster Township		Bedminster Lo	wnship	11/8/2005 9/40/2008	Income tax Bond \$2,500	000 \$10,270,	00 e2.500	0270,660 Pass 0000,000 Pass		
				4/22/2008	Bond \$2,500	\$20,000	000 \$2,500	2,000,000 Pass	82%	7770
Bedminster Township		11/8/2005		Om/6/2007	Bond\$10,270	,660 \$87,000,		5960,000 Pas		51%
Buckingham Township	_	4 B225/k2008v	nsnip winship	BB//8/2005	Income \$2(),()()(50(0000 Pass		32%
Bucks County		Charlestown To	waship	B5/17/2005 4/22/2008	Income tax	\$20,000	000	2.500,000 Pass 2.000,000 Pass	77%	11,0
Bushkill Township		EL/8640070		011146/120301	Income \$3,140	000 \$16,000	\$3,140	1 40		
Chadds Ford Township		5/47/2005		pet/4/2984	Property \$2,500	000 \$6,000,		(1900,000 Pas	8s 71%	12%
Charlestown Township		4/22/2008	ship Inc	5/1//2005 5/19/2/2005	Income tax \$20,000	,000 \$5,000,0	00 \$20,000	2000 Pat	33 44%,	77%
Chestnuthill Township	1	11662001	Township no	Om(5, t203)2	Income \$16,000	,000 \$3,500,0	00 \$	3,500,000 Pag		14%
Concord Township		Fh4t/2/2004F	ownshipPro	oekt\$/89x0	Income \$6,000	000 \$7,650,0	00 \$6,000	70630,000 Pas	ss 53%	71%
Derry Township		East lematicid	ownship	11/4/2003	Income 185,000	000 \$6,960,0	00	Fail 1	47%	14%
East Bradford Township		Fast Nantmeal'I ast NothAllah	ownship FownshipInC		Income ax, Income \$6,000	000 \$2,000,000 \$9,260.	00 \$6,000		3 58%	
East Brandywine Township		ast Nothingham	l'ownship nc		Income \$3,500			30890,000 Pas		749/-
East Coventry Township	-	East/Excland		0116/04X	Income 188,650			000000 Pass		20/
		East Rockhill To	waship				00 \$	3,000,000 Pass		
East Hempfield Township		14.5/ \$/n20123		09729/2002	Income \$6,960	000 \$13,600.		3,600,000 I ^L as		
East Nantmeal Township	-	#4s/4j62003	wnship Inc		Income \$2,000	000 \$4,000,		2,500,000 Page 2,500,000 Rass		28%
East Nottingham Township		11/4/2003s		11/7/2006 Pffic fax 11/6/2001	Income tax, 260	\$8,500,0	00 \$	8,500,000 Pass		_
East Nottingham Township		11/2/2004	nship Inc		Property \$8,800	000 \$2,400,		2,400,000 Pas		
East Pikeland Township		114/74/2006	nship Inc	oth@/t2001	Income \$5,000	000 \$1,980,	⁰⁰ \$5,000		ss 42%(55%
East Rockhill Township		5/16/2006	nship Inc	11/4/2008 ome tax	Income tex,000	000 \$10,000	000 \$3,000	,000 Pa	55 12/50 55 43%g	53%
East Vincent Township		5/14ch/arr/022	uship Inc	DANG (\$33)3	Property tax,600	,000 \$1,800,	00 \$13,600	,000 Pat		30%
East Vincent Township		5/46/2006		oth@/(2004	Income \$4,000	000 \$2,000,	00 \$4.006	2000,000 Pas		
Elk Township		1 11111190000000		11/7/2000 2016 14X	Income \$2,500	000 \$12,000,		2,900,000 Pas	Sec 69%	450%
Franconia Township		14/20/2010 1	ownship			000 \$10,000, 000 \$8,000,	000	0.000,000 P.33 9.000,000 P.23	5 51%	
Franklin Township	-	1 K6542002v	ismp	08/45/2007	Income \$8,500	000 \$8,000,		6000,000 Pass 6000,000 Pass		
Hamilton Township	_		nty Inc		Bond\$1,980	000 \$11,000,	000 \$	0,000,000 Pas 720,000 Pas	31 71%	
		11/6/2009	ownship	$\frac{11}{7}/2000$			0			_
Hatfield Township		111/4/219081		om,q./2003	Income \$10,000	,000 \$5,295,	00	Fa		
Heidelberg Township		1.114/66/220071			Income \$1,480		00 \$	5,500,000 IEta		
Hellam Township		handand2003	wnship Pro	11/4/2003 PETTY/50X	Income st,800	\$15,000	00 \$	1,340,000 Bass		
Highland Township	Lo	wer xizding Both	d Township	05746/2006	Income \$2,000	000 \$3,000,	00 \$2,000	1.000,000 P.2.	\$ 76%C	52%
Hilltown Township		1.144/#70/20601	ownship Inc	othe/(2003	Income \$42,000	,000 \$6,000,	00 \$12,00	6,000000 Pas	8S 61%(59%
Honey Brook Township	_	10178/2005	ownship Inc	11/7/2006 ome tax	Incomestar,000	,000 \$3,500,0	00 \$10,00	3,500,000 Pass	\$60%	51%
Jackson Township	 	1. adul 3. Annold	Township	ome 19406	Income tax	000 \$6,600	00 00 \$8,000		SS 44%	74%
Kennett Township		5#4dJ9t20050			Bon\$14.000		00 \$14.00\$	8.000000 Pas		76%
Lehigh County		5 Mar 1990 0 199		5/15/2007	Bond 30,000		00 \$30.00	5,899,000 Pass		7196
London Britain Township	_	11x1772900	ounty	11/4/2003 PSFEY/5885	Bond	\$150,000	000 \$1	50,000,000 Pass 8,990,000 Pass	799/	
London Grove Township	_	11/100re 98%	_{ship} Pro vaship Inc	04h@/2005	Income tax720, Bond\$5,295	100 \$10,000.		0.000,000 Pass 2,000,000 Pass		
		NET 8/2005	waship Inc	0me/tax/3	Income \$5 500			2,000,000 Hag 6990,000 Pas		
London Grove Township			wushin	11/7/2006		\$3,000.			57%	_
Londonderry Township		11/4/2003	enship Inc	ome 13x08	Income fax,340	000 \$13,600		3,800,000 Pass		55%
Lower Makefield Township		No/44/2008	wnship	Boniel/2004	Incomesto,000	,000 \$3,800,		5000000 Pas		
Lower Mount Bethel Townsh	ip -	N371672006	ownshipInc	5/21/2002 1112 122 11/5/2002	Income \$3,000 Bond			8606.000 Pai	(50/	76%
Lower Oxford Township		NJ-4472003	wnship Inc	04729/2002	Income \$6,000	000 \$20,000	000 \$6,00 0	1.40		
Lower Saucon Township		1P/742006v	nship Inc		Income \$3,500	000 \$2,000,	00 \$3,500	2000,000 Pas		
Middle Smithfield Township	-	1178/2005	ship Inc	011/6/2001	Bond\$6,600	000 \$2,500,	00 \$	2,500,000 Pass		49%
Middle Smithfield Township	-	Pennsbury To	enship Enship Inc	0m/s/2009	Income \$2,600	000 \$5,000,	00 \$	5,000,000 Pass 4,500.000 Pass	il 62%	14 %
Middletown Township	-	5/17/2005	vusuip	Bons/2005	Bond\$8,500			.000,000 Pas		79%
Milford Township		5Plaisfeed av		B5/16/2006	Income \$5,000	000 \$6,000,0	00 \$5,000		ss 42%	52% 6
Montgomery County	E	Plainfield Tow	nship	11/6/2007 B0178/2001	Bont 150,00	\$6,000,	00 \$150,00	E 000 000 D		789/.
Moore Township	-	1914/13/2005	enship rochio T	Dith(8/t2001	Bon \$ 10,00	,000 \$6,000,0 ,000 \$8,000,0		8,000,000 Pass 8,000,000 Pass		550/
	-	1Pluinstend (For		B11/3/2009	Bonds 10,000 Bonds 2,000			6,000,000 Pas 6,596,000 Pas		
Mount Joy Township		Poppon Tov	uship -	5/16/2006	Property jay	\$5,500,		500 000 B	38 04%	<u>++</u> 0
		Pocopson Tov 4650-2000	aship Inc	ome 13306	Property Jax Bond\$6,900		000 \$6,90	5,500,000 Pass 6,800,000 Pass		
New Britain Township		1 k/cRi/2006w	nship Inc	01116/12002	Income \$3,000			3000,000 Pas		_
New Hanover Township			I T		\$13,600	000	\$13,600	0,000 Pas	ss (51%
New Hanover Township Newtown Township		11/4/2008	Inc	come tax						
New Hanover Township		11/4/2008 11/2/2004		come tax	\$3,800		\$3,800		ss (50%
New Hanover Township Newtown Township			Inc			,000		,000 Pas		50% 77%
New Hanover Township Newtown Township Nockamixon Township		11/2/2004	Inc Inc	come tax	\$3,800	,000	\$3,800	,000 Pas ,000 Pas	ss 7	

Paradise Township	5/16/2006	Income tax	\$2,000,000	\$2,000,000	Pass	72%
Patton Township	11/6/2001	Bond	\$2,500,000	\$2,500,000	Pass	63%
Pennsbury Township	11/3/2009	Property tax	\$5,000,000	\$5,000,000	Pass	62%
Perkiomen Township	11/2/2004	Income tax	\$4,500,000	\$4,500,000	Pass	69%
Pike County	11/8/2005	Bond	\$10,000,000	\$10,000,000	Pass	67%
Plainfield Township	5/16/2006	Income tax	\$6,000,000	<i>q</i> 10,000,000	Fail	42%
Plainfield Township	11/6/2007	Income tax	\$6,000,000	\$6,000,000	Pass	60%
Plumstead Township	11/6/2001	Bond	\$6,000,000	\$6,000,000	Pass	76%
Plumstead Township	11/8/2005	Bond	\$8,000,000	\$8,000,000	Pass	77%
Plumstead Township	11/3/2009	Bond	\$4,500,000	\$4,500,000	Pass	51%
Pocopson Township	5/16/2006	Property tax	\$5,500,000	\$5,500,000	Pass	64%
Radnor Township	11/7/2006	Bond	\$20,000,000	\$20,000,000	Pass	79%
Richland Township	11/5/2002	Income tax	\$3,000,000	\$3,000,000	Pass	56%
Richland Township	11/5/2002	Bond	\$4,000,000	\$4,000,000	Pass	58%
Schuylkill Township	11/8/2005	Bond	\$20,000,000	¥1,000,000	Fail	42%
Schuylkill Township	11/7/2006	Income tax	\$18,000,000	\$18,000,000	Pass	64%
Skippack Township	11/6/2001	Income tax	\$8,955,208	\$8,955,208	Pass	57%
Solebury Township	11/5/2002	Bond	\$12,000,000	\$12,000,000	Pass	87%
Solebury Township	11/8/2002	Bond	\$18,000,000	\$18,000,000	Pass	88%
South Abington Township	11/4/2003	Bond	\$1,250,000	\$1,250,000	Pass	55%
South Middleton Township	11/8/2005	Income tax	\$13,000,000	\$1,250,000	Fail	44%
Springfield Township	11/7/2000	Bond	\$3,000,000		Fail	4470
Springfield Township	11/7/2000	Income tax	\$4,650,000	\$4,650,000	Pass	
Springfield Township	11/7/2006	Bond	\$5,000,000	\$5,000,000	Pass	74%
Stroud Township	11/6/2001	Income tax	\$3,600,000	\$3,600,000	Pass	53%
Tinicum Township	11/5/2002	Income tax	\$5,000,000	\$50,000,000	Pass	65%
Upper Dublin Township	11/7/2002	Bond	\$5,000,000	\$30,000,000	Pass	65%
Upper Dublin Township	11/4/2008	Bond	\$30,000,000	\$30,000,000	Pass	67%
Upper Makefield Township	11/7/2000	Bond	\$15,000,000	\$15,000,000	Pass	68%
Upper Makefield Township	11/8/2005	Bond	\$10,000,000	\$10,000,000	Pass	80%
Upper Merion Township	5/16/2006	Bond	\$5,000,000	\$5,000,000	Pass	85%
Upper Mount Bethel Township	5/15/2007	Income tax	\$5,650,000	\$5,650,000	Pass	68%
Upper Oxford Township	11/4/2003		\$3,423,020	\$3,423,020	Pass	54%
Upper Oxford Township		Income tax	.,,,	. , ,		
Upper Providence Township	11/7/2006 5/20/2003	Income tax Bond	\$2,720,000	\$2,720,000	Pass	60% 65%
			\$6,000,000	\$6,000,000	Pass	50%
Upper Saucon Township	11/4/2008	Income tax Bond	\$24,000,000 \$2,000,000	£20.000.000	Fail Pass	50% 69%
Upper Southampton Township Wallace Township	5/21/2002		1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	\$20,000,000	Fail	37%
	11/8/2005	Income tax	\$5,026,860	\$1 700 000		
Warwick Township	5/20/2003	Income tax	\$1,700,000	\$1,700,000	Pass	56%
Warwick Township	11/7/2006	Bond	\$7,000,000	\$7,000,000	Pass	72%
West Brandywine Township	11/4/2003	Income tax	\$4,000,000	\$4,000,000	Pass	54%
West Pikeland Township	11/6/2007	Income tax	\$11,000,000	\$11,000,000	Pass	61%
West Rockhill Township	4/4/2000	Income tax	\$2,159,124	\$2,159,124	Pass	59%
West Rockhill Township	4/27/2004	Income tax	\$5,000,000	\$5,000,000	Pass	55%
West Sadsbury	11/4/2003	Income tax	\$1,420,000	\$1,420,000	Pass	53%
West Vincent Township	5/21/2002	Property tax	\$2,900,000	\$2,900,000	Pass	63%
West Vincent Township	5/16/2006	Income tax	\$3,700,000	\$3,700,000	Pass	70%
Whitemarsh Township	11/7/2006	Income tax	\$20,000,000	\$20,000,000	Pass	62%
Williams Township	11/2/2004	Income tax	\$4,500,000	\$4,500,000	Pass	70%
Wrightstown Township	5/21/2002	Income tax	\$2,650,000	\$2,650,000	Pass	59%
Wrightstown Township	5/21/2002	Bond	\$1,500,000	\$1,500,000	Pass	70%
Wrightstown Township	11/7/2006	Bond	\$1,500,000	\$1,500,000	Pass	78%

APPENDIX D: FUNDING MATRIX

Upper Saucon Conservation Options									
Funding Mechanism	Cost /Year/ Average Household *								
Bond	\$1,000,000	\$80,243	\$0.13	n/a	\$13.11**				
	\$5,000,000	\$401,213	\$0.66	n/a	\$65.57**				
Property Tax	\$0.25	n/a	\$0.25	\$152,972	\$25.00**				
	\$0.50	n/a	\$0.50	\$305,943	\$50.00**				
Earned Income Tax	0.05%	n/a	n/a	\$266,217	\$45.85***				
	0.10%	n/a	n/a	\$532,434	\$91.71***				

*Does not include exemptions.

** Based on average assessed home value of \$100,000

*** Based on median household income of \$91,706

FOR ANY QUESTIONS OR MORE INFORMATION PLEASE CONTACT:

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Field Code Changed