



29 September 2010

Centre County Board of Assessment Appeals
Willowbank Office Building
420 Holmes Street
Bellefonte, PA 16823

Dear Sirs,

ClearWater Conservancy of Central Pennsylvania Inc. is respectfully requesting exemption from real estate taxes levied in Centre County by all taxing bodies for tax parcel 17-001-008 located in Halfmoon Township. Clearwater Conservancy is applying for this real estate tax exemption under the Fourth to Eighth Class County Assessment Law (72P.S. 5453.202): Real estate owned by institutions of purely public charity and actually and regularly used for the purposes of the institution. ClearWater Conservancy believes it qualifies for tax exemption under the five point test (House Bill Number 55, known as the Purely Public Charities act.

ClearWater Conservancy of Central Pennsylvania, Inc. is a 501(c)(3) charitable organization exempt from federal income tax; our EIN is 25-1413990. ClearWater Conservancy of Central Pennsylvania, Inc. is registered as a charitable organization with the Department of State's Bureau of Charitable Organizations under the Solicitation of Funds for Charitable Purposes Act, 10 P.S. Section 161.2 et seq., and is authorized to solicit charitable contributions under the conditions and limitations set forth in the Act; our Certificate of Registration Number is 7809. ClearWater Conservancy of Central Pennsylvania, Inc. is exempt from state or local sales and use tax by the Pennsylvania Department of Revenue; our Exemption Number is 75-019-840. I have enclosed copies of the supporting documents.

- Advances a Charitable Purpose – Paragraph (b)(6) of 10 P.S. Section 375 Criteria for institutions of purely public charity, requires a purely public charity to accomplish a purpose which is recognized as important and beneficial to the public and which advances social, moral or physical objectives. ClearWater Conservancy is a land trust protecting natural resources such as intact forest ecosystems supporting a wide diversity of wildlife; streams, springs and wetlands that support aquatic wildlife and provides for water consumption and aquatic recreation; and prime agricultural soils. Many of the properties that ClearWater protects are habitat to rare species and species specifically of importance to Pennsylvania according to the *Pennsylvania Wildlife Action Plan*.

Paragraph (b)(2) of 10 P.S. Section 375, Criteria for institutions of purely public charity, requires advancement and provision of education. The mission of ClearWater Conservancy states that the organization promotes environmental outreach to the community. Environmental outreach is provided by many educational venues. ClearWater Conservancy provides grants for grades K-6 through the Connections program at Millbrook Marsh Nature Center, provides environmental education for all ages through its Adventures in Conservation series; and provides environmental education at many forums within the community, among these at Spikes games, Spring Creek Day Family Festival, and the Wild and Scenic Film Festival.

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Paragraph (b)(5) of 10 P.S. Section 375, Criteria for institutions of purely public charity, requires a purely public charity to fulfill government or municipal purposes. ClearWater Conservancy partners with state and local government to protect important natural resources and land for public recreation. ClearWater Conservancy working with state and local governments has facilitated the protection of approximately 3,000 acres that are now in the ownership of The Pennsylvania Game Commission, Department of Conservation and Natural Resources, Bureau of Forestry, College Township and State College Borough.

- Operates entirely free from any private profit motive – Clearwater Conservancy does not charge for its services; it donates all of its services to the community. Neither ClearWater Conservancy's net earnings nor donations it receives inures to the benefit of private shareholders or other individuals; Clearwater Conservancy applies all revenue in excess of expenses in furtherance of its charitable purpose; compensation of employees is not based upon the financial performance of the organization; the governing body of ClearWater Conservancy has adopted as part of its governing legal documents a provision that expressly prohibits the use of any surplus funds for private inurement to any person in the event of a sale or dissolution of the organization.
- Benefits a Substantial and Indefinite Class of Persons Who are Legitimate Subjects of Charity – ClearWater Conservancy is non-discriminatory, providing goods and services that benefit all citizens within ClearWater Conservancy's sphere of operation and beyond. The primary mission of Clearwater Conservancy protects water resources for consumption and recreation; protects natural habitat to sustain wildlife diversity, as well as to promote carbon sequestration and other natural services; and provides public recreation and education to all persons without exception.
- Donates or Renders Gratuitously a Substantial Portion of its Services - Clearwater Conservancy does not charge for its services; it donates all of its services to the community regardless of an individual's financial situation.
- Relieves the Government of Some of its Burden – ClearWater Conservancy provides services to the public that the government would otherwise be obliged to fund, and lessens the dependence on government programs for natural resource education, water resource protection, protection of habitat for rare species, and public recreation. Some examples of projects that ClearWater Conservancy participates in with government entities or leads for government entities include: dam removal (McCoy), addition of land to State Forests (Musser Gap Forest Gateway and Tusseyview Farm), headwater resource protection (Musser Gap Forest Gateway and Tusseyview Farm), addition to State Game Lands (State Game Land 323), access to State Game Lands (Barrens to Bald Eagle Wildlife Corridor), public access and recreation (Thompson Woods Preserve, Barrens to Bald Eagle Wildlife Corridor, Musser Gap Forest Gateway, Tusseyview Farm).

Tax parcel 17-001-008 is an ecologically significant property. It is a portion of the last potential wildlife corridor between State Game Land 176 (Scotia Barrens) and Bald Eagle Mountain. The purchase of this property by ClearWater Conservancy was financially supported by the Department of Conservation and Natural Resources, Centre County, and Halfmoon Township. The Centre County Commissioners authorized the Centre County Planning and Community Development Office to assist ClearWater

Conservancy by co-writing a grant for growing Greener II funds to help purchase the property. Halfmoon Township supported the project by purchasing a conservation easement as authorized by the Halfmoon Township Open Space Preservation Program. The purchase of this property by ClearWater Conservancy was also supported by the Centre Regional Planning Agency, Halfmoon Township Open Space Preservation Board, Pennsylvania Game Commission, Important Mammals Area Technical Committee, Pennsylvania Audubon Important Bird Areas Program, State College Bird Club, and Juniata Valley Audubon.

Ownership and protection of this property by ClearWater Conservancy is supported by the Department of Conservation and Natural Resources Action Plan that Calls for: A) Build and Maintain Sustainable and Attractive Communities; B) Promote Statewide Land Use Planning; and C) Create Outdoor Connections for Citizens and Visitors.

Ownership and protection of this property by ClearWater Conservancy is consistent with the Halfmoon Township Open Space Preservation Program (Halfmoon Township Open Space Preservation Ordinance 2002), Centre Region Comprehensive Plan (Centre Regional Planning Agency 2000), Centre County Comprehensive Plan: Phase I (Centre County Planning and Development Office 2003), Nittany and Bald Eagle Greenways Plan (Centre County Planning and Community Development Office 2002), Spring Creek Rivers Conservation Plan (ClearWater Conservancy 2001), Shaping a Sustainable Pennsylvania (Department of Conservation and Natural resources 2004), Pennsylvania Greenways: an Action Plan for Creating Connections (Department of Conservation and Natural resources 2001), and the following Conservation Plans: IBA #34 Phase I Conservation Plan (Goin & Cohen 2004), 2003 Partners in Flight Landbird Conservation Plan (Rosenberg & Robertson 2003), Centre County Natural Heritage Inventory (Western Pennsylvania Conservancy 2002) and Barrens (SGL 176) #17 IMA Stewardship Plan (Important Mammal Areas Project 2006).

ClearWater Conservancy is dedicating resources to the improvement of habitat within the property to support free flow of wildlife and to provide habitat for grassland birds. The property is open to the public for hiking, nature study, and educational programs. In addition, ownership of this property by ClearWater Conservancy will provide an additional access to State Game Land 176.

Attached, please find a summary of immediate and long-term benefits of ClearWater Conservancy owning this property.

Sincerely,

William A. Hilshey
Conservation Easement Manager

Summary List of Immediate and Long Term Benefits that Will be Realized if this Project is Completed

Short Term Benefits (Environmental)

- Maintain the last dispersal corridor for wildlife between SGL 176 and Bald Eagle Mountain.
- Prevent loss of habitat for wildlife, particularly adjacent to SGL 176 and within Bald Eagle Ridge IBA #32 and The Barrens at Scotia IBA #34.
- Protect a portion of the stream channel, floodplain, and riparian area of Halfmoon Creek.
- Protect ground water for the Spring Creek Watershed, and surface and ground water for the Spruce Creek Watershed.

Long Term Benefits (Environmental)

- Maintain biodiversity of SGL 176 (IBA #34) and Bald Eagle Mountain (IBA #32).
- Prevent degradation or loss of unique barrens habitat resulting from residential development.
- Prevent loss of habitat for the Appalachian cottontail, a mammalian Species of Special Concern, responsible for SGL 176 designation Barrens (SGL 176) #17 (Important Mammal Areas Project 2006).
- Protect the quality and quantity of waters of Spring Creek and Spruce Creek, both High Quality - Cold Water Fisheries.
- Protect forested slopes important as headwater sub-basin, wildlife habitat, and flyway for raptors.
- Protect nesting habitat for neotropical migrant avian species.

Long Term Benefits (Health and Recreation)

- Help protect drinking water of local municipalities, particularly Bellefonte Borough that derives its water for consumption from Big Spring, supplied from ground water at SGL 176.
- Prevent eventual loss of SGL 176, a multi-use area recreation area, as a result of residential encroachment.
- Maintain existing and provide additional areas for passive recreation, such as hiking, wildlife-watching, and cross-country skiing.
- Maintain mental well-being by maintaining the rural character of Halfmoon Township and maintaining the current viewscales.

Long Term Benefits (Economic)

- Promote tourism, the second leading industry in Pennsylvania, by protecting scenic forest slopes.
- Maintaining SGL 176 as a game land and maintaining water quality in the Spring Creek and Spruce Creek River Basins helps to maintain the hunting and sportfishing industry locally and regionally. Hunting, wildlife-watching, and sportfishing are major sources of income and jobs in Pennsylvania (Center for Rural Pennsylvania 1998; Upneja et al. 2001).
- Improve market value of homes by maintaining the rural character of Halfmoon Township (Lacy 1990).

Long Term Benefits (Education)

- Educate the residents of Centre Region, especially the landowners adjacent to SGL 176, about the uniqueness of barrens habitat and the value of forested slopes for wildlife habitat, water resources, and scenic value.