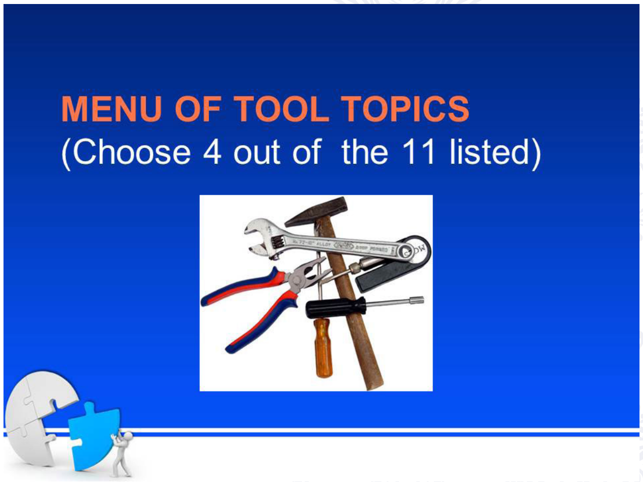
Instructions:



Before the course, select four of the 11 tool topics to insert into the presentation, including at least one tool from each of the three goal categories. Replace each tool placeholder slide with the slides associated with each selected tool by moving or copy/pasting the slides from this section into the placeholder space. Delete the placeholder slide.

The goal categories are identified at the bottom of each tool slide and include:

1. Support the Rural Landscape
2. Help Existing Places Thrive
3. Create Great New Places

Select tools that are relevant to the region where the module will be conducted. Each tool discussion features a real-world example of where it has been used. You may choose to select the tools with examples in a region the same or similar to the workshop location. For example, an instructor conducting a workshop in a rural Midwestern community may select tools that have examples pulled from other Midwestern areas (such as tools #8 and #10).

You may also tailor the selection of the tools to the workshop based on your knowledge about the needs or existing conditions of the region. For example, if a region is already using a Transfer of Development Rights Program (tool #4), it would be best to select a different tool from Goal #1 to introduce new concepts or ideas to the participants.

Finally, choose tools that you will be comfortable presenting and answering questions about. Prior to selecting the tools, you may find it valuable to review the detailed explanations of the tools are available in Handout Two: Putting Smart Growth to Work in Rural Communities.

Instructions:

Tool #1 begins with this slide. It focuses on the first goal and the first strategy listed under it on Handout One: Putting Smart Growth to Work in Rural Communities.

If you choose this tool to for discussion, replace one of the tool placeholder slides with the slides associated with this tool by moving or copy/pasting the slides from this section into the placeholder space. Delete the placeholder slide.

Slide: 1

Time: 1 Minute

Script:

"The first goal we discussed was to support the rural landscape. A number of proven strategies can be used to help create an economic climate that enhances the viability of working lands and conserves natural lands. One of these strategies is to ensure the viability of the resource economy in the region. We will identify some tools and policies that support it, and then we will focus in on one specific tool, use value taxation."

Instructions:

Introduce the strategy and mention the possible tools and policies related to it. Remind the participants that a list of all goals, strategies and tools is provided in Handout One: Putting Smart Growth to Work in Rural Communities.

Slide: 2

Time: 1 Minute

Script:

"Historically, regions have relied on agricultural production or other resource-related activities, such as logging, fishing, or resource extraction, for their economic foundation. A healthy resource economy creates the economic means for maintenance of the rural landscapes. Tools and policies related to this strategy include: use value taxation; tax credits for conservation; right to farm policies; renewable energy development; value-added farm and forest products processing; and ecosystem services markets. Many of these tools and policies are best implemented at the regional level, as resource-based economic activities often take place throughout a region, and communities and counties can be more effective by partnering with each other on these efforts.

We are going to focus on use value taxation. Details about the other tools and policies listed on this slide can also be found in Handout One: Putting Smart Growth to Work in Rural Communities."

Instructions:

Explain the concept of use value taxation. In this case, “use” is pronounced like the noun, not the verb.

Script:

“Use value taxation involves collecting property taxes based on the current use of the property, such as agriculture or timber production, as opposed to the property’s market value, which is often much higher due to development pressures. The reduction in property taxes serves as an incentive for the property owner to maintain the rural landscape by not changing the use of their land and not selling it for development. The programs are voluntary, and the landowners must opt in and agree to land use restrictions for a period of time in exchange for the reduction in property taxes.

Use value taxation is already used in some form in every state except Michigan. The implementation of use value taxation is a function of the specific provisions for the program in state law, and choices made at the local (county or city) level about how it is administered, consistent with state law. Additionally, since use value taxation is voluntary on the part of the property owner, marketing of the program and property owner attitudes about the pros and cons of participation will also affect the use of this tool.”

Slide: 3

Time: 2 Minutes

Instructions:

Explain the benefits of use value taxation.

Slide: 4

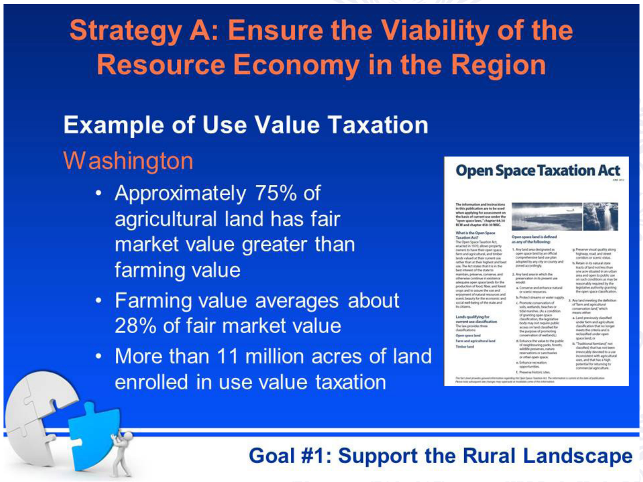
Time: 1 Minute

Script:

"Several benefits are associated with use value taxation. It helps improve economics of agriculture and other targeted activities. The lower property taxes reduces pressure on landowners to convert land to development, and the knowledge that land will be preserved can encourage landowners to be better stewards of the land."

Instructions:

Explain one example of successful implementation of use value taxation.



Script:

"The State of Washington's Open Space Taxation Act was enacted in 1970. Agricultural land, open spac, and timber land can be taxed at its current use value as opposed to its potential value on the market (or fair market value). The land use can be preserved in its current use for at least 10 years. Approximately 75 percent of the state's agricultural land has market value potential greater than the agricultural use value of the land. Farming value averages about 28 percent of the fair market value. Washington State has more than 11 million acres of land enrolled in use value taxation, according to the American Farmland Trust. Use value taxation is used in some form in every state except Michigan."

Slide: 5

Time: 1 Minute

Additional Information:
Refer to the following publication from the State of Washington for more background information on this example: http://dor.wa.gov/Docs/Pubs/Prop_Tax/OpenSpace.pdf