



**Vision:** The vision of NeighborSpace is that Baltimore County's established neighborhoods will preserve their green open space, creating more attractive and sustainable communities, and providing for cleaner air, water and natural areas.

**Mission:** The mission of NeighborSpace is to work with local partners to promote more livable communities by acquiring land to serve as small parks, gardens and natural areas in established neighborhoods.

**Rationale:** Baltimore County has two distinct land management areas, an urban area bordering Baltimore City (shown in green, at left), where the provision of public water and sewer infrastructure is an incentive to development, and a rural area that lacks this infrastructure, in order to discourage development. As shown in the map at left, the two areas are separated by an urban rural

demarcation line (URDL). Growth within the URDL took place just after World War II, before there were open space regulations, and, today, 90 percent of the county's 805,000 residents live within it. To ensure a balance between land development and open space protection within the URDL, NeighborSpace of Baltimore County was formed as a non-profit land trust in 2003.

**Land Acquisition and Stewardship:** NeighborSpace works in partnership with community organizations to identify land that can be protected and turned into community assets. At the request of a community, NeighborSpace may attempt to acquire land (through fee simple or easement) in exchange for a commitment to manage and maintain the parcel as community open space. In return for this commitment, NeighborSpace will protect the property from development in a land trust and provide limited liability insurance. A community can request that NeighborSpace acquire a property by filing a simple application, available on the NeighborSpace website. NeighborSpace will then conduct basic research on the property, determine whether its guidelines for acquisition have been met and, where the owner wants to sell rather than donate his interest, assess the availability of funding for the project.

**Tax Benefits:** By donating land or a conservation easement on a property, private landowners may realize significant reductions in:

- (1) *Federal and State Income Taxes;*
- (2) *Federal Estate and State Inheritance Taxes; and/or*
- (3) *State and County Property Taxes.*

For more information, please see *Tax Considerations in Conveying Land*, available on the Publications and Links page of our website or by scanning the QR code at right.



NeighborSpace does not guaranty that the aforementioned benefits will apply to any transaction and recommends consulting a professional to discuss the tax and related implications.