

MEMORANDUM

To: Catherine Woodbury, Senior Project Manager, Cambridge DPW

From: A. David Davis, MCA

Date: December 27, 2019

Re: Public Comment: **Cambridge Urban Forest Master Plan Technical Report, November 2019**

**COMMENT:** add **Policy Strategy:** Consider implementation of real estate tax policies which abate property taxes for those who advance the agenda of the report and which increase real estate taxes for those who do not do so.

The Report touches on this idea in its "Policy Strategy 3A, Establish canopy coverage **requirements** by parcel through Zoning Ordinance" (emphasis added). My suggestion is that the following words be added such that the city also establish canopy coverage **requirements**: "... through Real Estate Tax Policy."

As to "Analysis", the City would establish a minimum canopy coverage for the entire city. It could adopt the Report's recommendation under "Draft Goals and Target, Equity" (page 41) of a minimum 25% canopy cover. For properties that exceed the report's optimal overall canopy coverage of 35%, real estate taxes could be abated. There could be a sliding scale, and if justification were necessary, the abatement could account for costs attributable to maintenance of that canopy (e.g., watering, leaf clean up, periodic pruning). For those properties with a canopy below the minimum level of 25%, there would be a surcharge until compliant with the minimum 25%, again with a sliding scale.

Of course, the idea stated immediately above requires study such that the application of such tax adjustments is, if nothing else, fair. Certain properties, take for example a gas station, might have a lower minimum canopy coverage requirement and/or a lower surcharge depending on its parcel of land. As with zoning and city ordinances, here, too, we have a compelling public interest. The failure to maintain a minimal tree canopy in an urban environment can be justly compared to maintaining what the law considers a nuisance.

By way of example, consider the Fresh Pond Shopping Mall. Clearly, when it last sought a building permit, an opportunity was missed to require trees to be planted in the parking area and/or intensely along its perimeter. Yes, such plantings would be likely to take away parking spaces, but as anyone knows who shops there, the mall will never have enough parking spaces at times of high demand to meet that demand. As it is now, the parking area is an enormous, bare open space of impermeable black asphalt without a single tree much less a high canopy tree. The heat island effect is dramatic. Focus here on this property and others like it. Determine a reasonable canopy for that property owner to achieve and increase real estate taxes until the owner complies.

This is by no means an easy proposition, but the objectives sought by the report are no less difficult to realize. Such a tax plan might even be considered bold, but it can be implemented reasonably and can be applied equitably. If this report is to have any weight or meaning, Fresh Pond Mall and properties similar to it present real demonstration projects, real opportunities. Any increased tax revenue pursuant to such a tax could be applied to the Tree Fund.

END of COMMENT