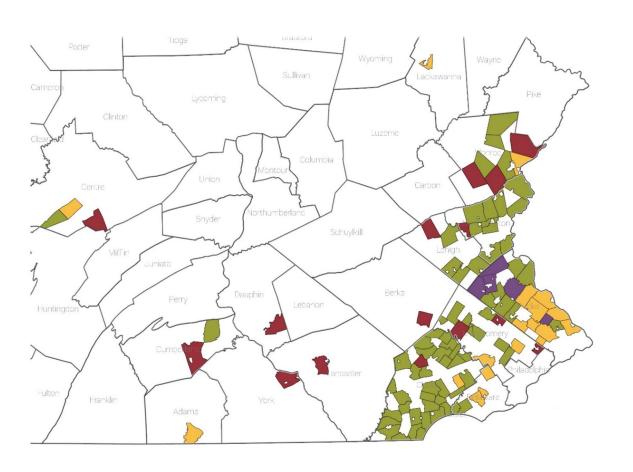
Local Municipal Open Space Referendums in Pennsylvania

2023 Status Report





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Introduction

Pennsylvania Act 153 of 1996 ("Open Space Lands, Acquisition and Preservation") authorizes local governments (excluding counties) to establish earned income and real estate taxes specifically dedicated to the acquisition of land and easements for the purpose of providing open space benefits. Such taxes are established through voter referendum. The voter-approved taxes may exceed the standard limits on tax rates placed on local government. Under separate statutory authority, local governments may also borrow money (including issuing bonds) to fund open space acquisitions. This borrowing may occur with or without voter approval depending on circumstances.

In this report, <u>WeConservePA</u> reviews the voting outcomes of and monies generated by these open space tax and bond referendums. In providing analysis, the report draws heavily on data accessed from The Trust for Public Land's <u>LandVote</u> database through January 2024.

Ninety-five Pennsylvania local municipalities have passed open space tax and bond referendums through the general election of 2023. Nearly all these municipalities are located in the Delaware River watershed in eastern Pennsylvania. Measures to increase and dedicate earned income taxes to open space protection are the most common funding mechanisms approved.

¹ In addition to acquiring real property interests, the statute allows up to 25% of open space taxes to be used to: (1) develop, improve, design, engineer, and maintain open space acquired with dedicated open space taxes and (2) prepare the resource, recreation, or land use plan needed to acquire open space.

Altogether, municipal open space referendums have nominally raised \$855.8 million—\$514.5 million in earned income taxes, a \$33.7 million in real estate taxes, and a single joint income and property tax for \$13.6 million; as well as \$294 million in voter-approved borrowing—for conservation since 1996. Because these figures do not account for inflation, changes in property values and personal incomes, and other complicating factors, they substantially understate the actual funds dedicated to open space protection in terms of 2024 dollars.

The report does not examine local government funding of open space protection from general (non-voter approved) taxes and borrowing; nor does it examine county open space programs.

Source Data and Limitations

<u>LandVote</u> tracks open space referendums across the country. It includes the type of funding mechanism, the date the vote was held, an estimate of the funding raised, and the results of the vote.

For borrowing, LandVote counts the face value of the bonds authorized rather than the higher cost of repaying the bonds in the future (principal and interest on the borrowing). Bond referendums may include borrowing for conservation and non-conservation purposes. In these cases, LandVote tracks both total funding approved and the portion dedicated to conservation (estimating the amount for open space where necessary). In Pennsylvania, the total and the portion dedicated to conservation are almost always one and the same. Where they are different, this report uses only the conservation funding figures.

For tax-based measures, LandVote counts the estimated revenue generated for the duration of the tax. When the tax is not limited to a specific term, a duration of 20 years is used. When a ballot measure increases an existing tax, LandVote counts only the value of the added increment. In all cases, total funds generated are conservatively estimated and *do not reflect expansion of the tax base* (whether that be increases in incomes or property values).

Further understating revenue, LandVote does not account for inflation. To put this into perspective, a dollar of tax revenue in 1996 is the equivalent of \$1.94 in 2023 revenue (using the U.S. government's Consumer Price Index).

Pennsylvania government has no mechanism for collecting and reliably reporting on open space tax revenue. WeConservePA judged that the benefit provided by establishing more accurate figures was not sufficient to justify the extensive additional research (involving successful collection of years of data from each of the referendum-passing local governments), analysis, and calculations that would be required.

Numbers, Outcomes, and Locations of Referendums

Pennsylvania townships have held 157 open space referendum votes since 1996. No boroughs or cities have attempted an open space referendum. The earliest referendum was passed in 1996 while the latest, in 2023, is an earned income tax in Richland Township, Bucks County.

Fewer than 8% (124) of Pennsylvania local governments have held open space referendums. Voters in 95 townships (6%) have passed at least one open space referendum. Measures in an additional 29 townships have failed. For detailed information about each referendum, see Appendix 1.

Open space referendums have been popular with voters. Of the 157 referendums offered to Pennsylvania voters since 1996, 124 (80%) have passed (Figure 1). Across all 157 referendums—whether passed or failed—the average vote was 62% in favor and 38% opposed.

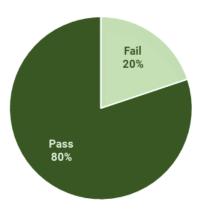


Figure 1. Passage versus failure of local municipal open space referendums in Pennsylvania. Open space referendums are popular with Pennsylvania voters, four out of every five passing. Looking at all Pennsylvania municipal open space referendum results since 1996, 62% of votes on average are cast in favor of open space funding.

Every year or two, additional municipalities pass an open space referendum for the first time (Figure 2).

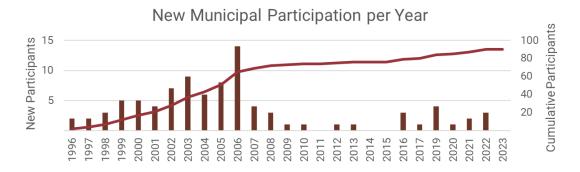


Figure 2. First time passage of an open space referendum by a municipality by year. Voters in 125 townships have had the opportunity to vote at least once in open space referendums since 1996. Voters in 95 of those municipalities have approved a measure at least once.

The referendums have occurred overwhelmingly in eastern Pennsylvania (Figure 3) with 90% within the Delaware River Basin. Just four municipalities west of the Susquehanna River have enacted open space referendums, the farthest west being Halfmoon Township, Centre County. Only one referendum has passed north of Monroe County.

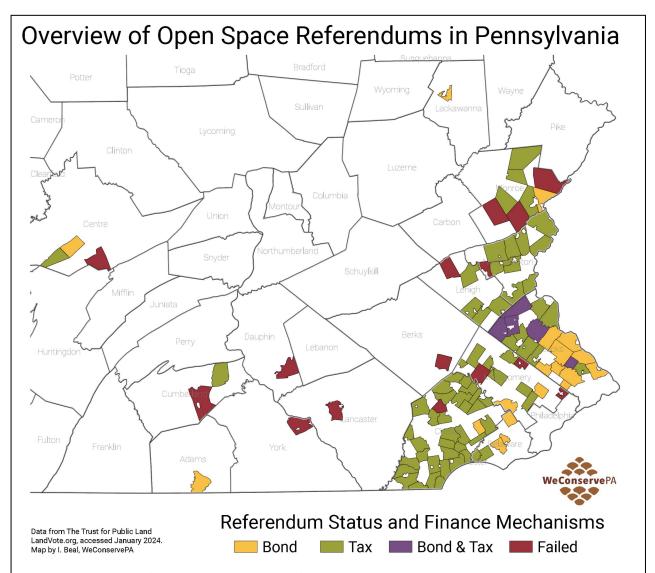


Figure 3. Locations of municipal open space referendums in Pennsylvania. Although any local municipality may hold an open space referendum, referendums have occurred predominantly in eastern Pennsylvania. Bucks and Chester Counties have the highest numbers of referendums.

Bucks and Chester Counties are hotspots for open space referendums. Together they have 56 municipalities that have passed an open space referendum—59% of 95 municipalities. Sixty-two percent of Chester County's landmass is in municipalities that have passed open space referendums. In Bucks County, the percentage is even higher—71%.

Latest Passed Open Space Referendums by Municipality

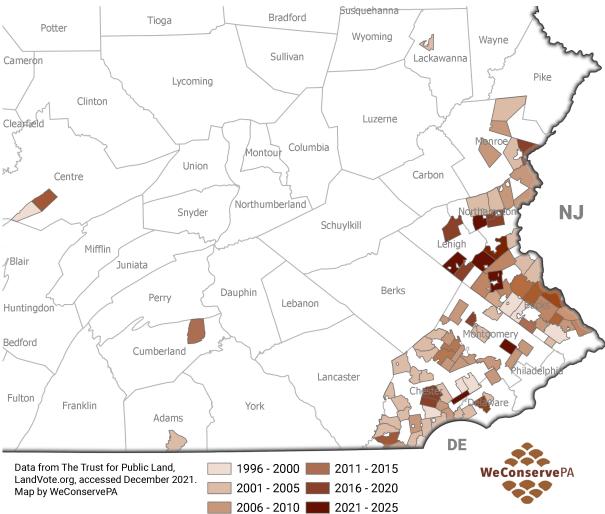


Figure 4. Five-year groupings of most recently passed open space referendums by municipality

Funding Mechanisms and Revenue Generation

A municipal open space referendum may present voters with one of three mechanisms to fund open space acquisition and stewardship:

- a dedicated earned income tax;
- a dedicated property tax; or
- borrowing (issuing bonds—taking on debt—to finance capital projects).

Voters may be and sometimes are presented with more than one mechanism to approve or disapprove, for example, a dedicated earned income tax to fund conservation in the long-term and borrowing to fund an important acquisition immediately. Separate votes on separate mechanisms may occur in the same election or years apart.

Dedicated earned income taxes are the funding mechanism most commonly approved by voters. Among successful municipal open space referendums (Figure 5):

- 71 out of 125 (57%) were for earned income taxes;
- 13 (10%) were for property taxes;
- 1 (1%) was for a joint earned income and property tax; and
- 40 (32%) were for bond issues.

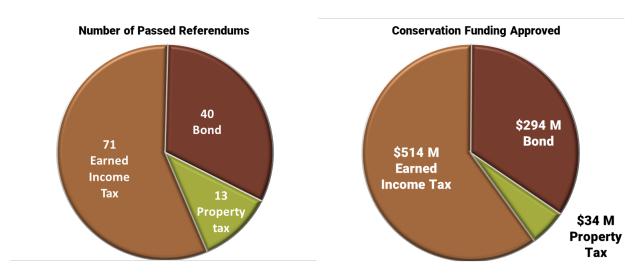


Figure 2. The dedication of earned income taxes is the subject of most passed open space referendums (left) and generates the most money for conservation (right).

In aggregate, the open space funding provided to municipalities via referendum (Figure 5) is as follows:

- Earned income taxes supply \$514 million;
- Property taxes raise \$34 million;
- Joint income tax & property tax raised \$14 million; and
- Bond issues provide \$294 million.

Together, municipal open space referendums have yielded \$855.8 million for conservation in Pennsylvania since 1996. In comparison, the state's Keystone Recreation, Park, and Conservation Fund has invested roughly \$850 million² statewide since 1996 in open space protection, park development, and State Parks and Forests.³ In other words, municipal open space referendums have provided nearly the same conservation-related funding as the Keystone Fund despite only being approved in 8% of Pennsylvania municipalities.

Approvals for conservation funding were greatest from 2002 through 2006 with over \$352 million from all funding sources in those years. The Great Recession stifled open space referendums for several years, but interest has been slowly recovering in recent years (Figure 6).

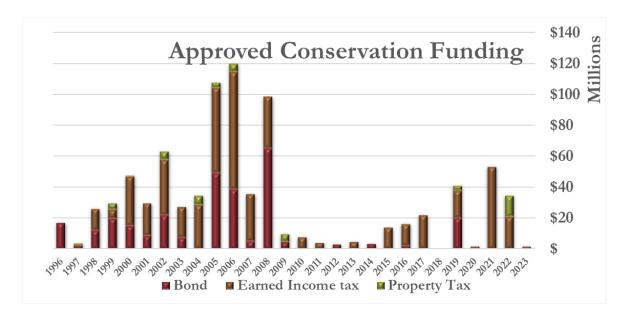


Figure 3. Approved conservation funding from 1996 to 2023 in millions of dollars.

² Source: WeConservePA, "Keystone Fund Projects Viewer," updated August 2023.

³ Since 1996, the Keystone Fund has provided \$1.24 billion statewide for projects, 65% channeled through the Department of Conservation and Natural Resources. The other 35% is directed to community library rehabilitation, historic preservation and museums, and state system of higher education capital projects.

Ten Failed Referendums Led to Future Successes

For a municipality whose open space referendum failed to gain voter approval, experience indicates that there is a substantial chance for passage of a new referendum in future years. Bucks County has had four townships that passed open space referendums after first failing:

- Hilltown Township first attempted to pass a bond resolution in 1996 that failed after a tied vote. Four year later it passed with 69% approval a quarter of a percent increase in earned income tax to buy open space, development rights, and conservation/agricultural easements.
- Newtown Township tried to pass a 0.1% earned income tax (EIT) increase in 1997 that failed with 54% objecting. Eleven years later, in 2008, the same measure was proposed and was accepted with 61% agreeing.
- Plumstead Township first attempted a 7-year, 0.5% earned income tax increase that failed (51% opposed) in 1999. Three years later, in 2001, it proposed a \$6 million bond that passed with 76% approval. Four years later, another bond passed (77% Yes), this time for \$8 million. Four years after that, another bond passed (51% Yes) for \$4.5 million. These three bonds (2001, 2005, and 2009) together allocated \$18.5 million for open space, agricultural, recreation, and historical lands.
- Springfield Township first attempted passing a bond resolution in 2000, which failed by only 2% of the vote. Six years later, a \$5 million bond passed with 74% approving the purchase of easements to preserve open space.

Chester County had four townships where referendum failures were followed by passage:

- East Nottingham first failed to pass a 0.5% EIT increase in 2003 but succeeded (50%) the next year. Twelve years later, another 0.5% increase passed by 12 points for the preservation of open space and farmland.
- London Grove Township passed a 0.25% EIT increase in 2006 with a 3-point margin after failing to pass the same resolution three years prior by a 2-point margin.
- Schuylkill Township attempted a \$20 million bond resolution that failed to pass by 16 points in 2005. The next year it passed a 0.25% EIT increase by 27 points.
- West Vincent Township failed to pass a 0.00056 mill per \$100 increase in property taxes with 60% opposed in 1999 but passed a 2002 property tax proposal with 63% approval for a tax increase of 0.00049 mill per \$100 of assessed valuation for open space.

In 2006, Plainfield Township in Northampton County failed to pass a quarter of a percent increase in earned income tax proposal to purchase land, easements, and property rights by 16 points; however, it did pass the next year with 60% in favor.

Upper Saucon Township in Lehigh County failed to pass a 0.25 percent earned income tax increase for open space and recreational lands in 2008. Thirteen years later (2021), it passed a 0.10 percent increase by a 2-point margin.

Appendix 1:

Table of Local Municipal Open Space Referendums in Pennsylvania

Sorted First by County, Second by Municipality, and Third by Date⁴

⁴ Data from The Trust for Public Land, <u>LandVote.org</u>, accessed January 2024, except when noted with an "*"

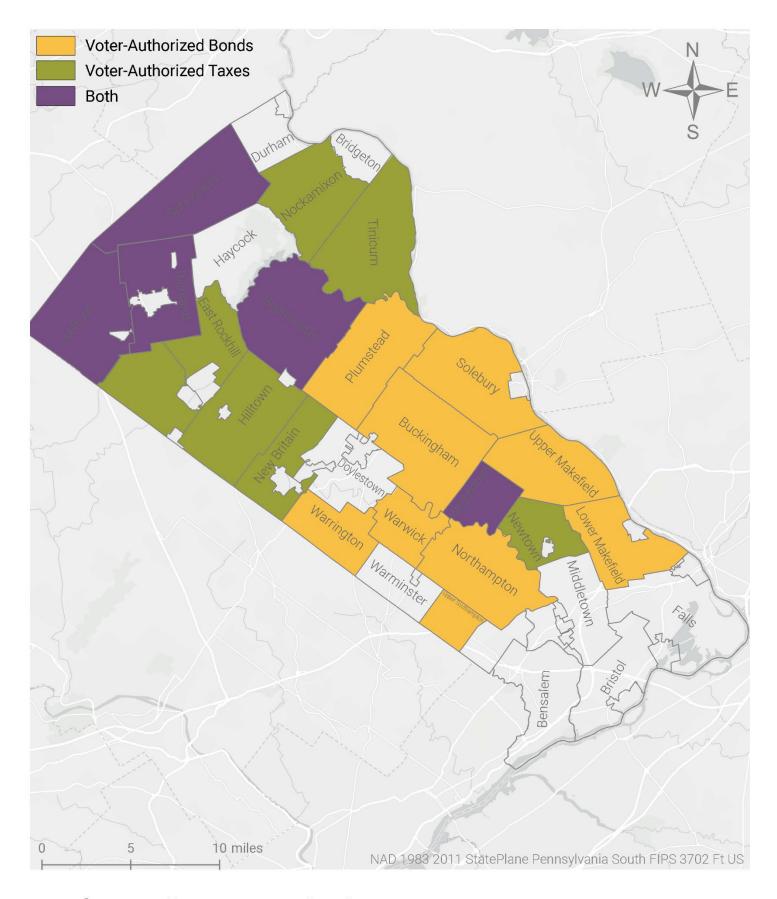
County	Jurisdiction Name	Date	Finance Mechanism	Conservation Funds	Status	% Yes
Adams	Mount Joy Township	11/8/2005	Bond	\$2,000,000	Pass	61%
Berks	Amity Township	5/14/2002	Income tax		Fail	35%
Bucks	Bedminster Township	11/4/1997	Bond	\$2,500,000	Pass	82%
Bucks	Bedminster Township	11/5/2002	Bond	\$2,500,000	Pass	77%
Bucks	Bedminster Township	5/17/2005	Bond	\$2,500,000	Pass	69%
Bucks	Bedminster Township	11/8/2005	Income tax	\$10,270,660	Pass	51%
Bucks	Buckingham Township	11/2/1999	Bond	\$9,500,000	Pass	85%
Bucks	Buckingham Township	4/22/2008	Bond	\$20,000,000	Pass	82%
Bucks	East Rockhill Township	5/18/1999	Income tax	\$1,106,000	Pass	61%
Bucks	East Rockhill Township	5/16/2006	Income tax	\$3,000,000	Pass	53%
Bucks	Hilltown Township	11/5/1996	Bond	, , , , , , , , , , , , , , , , , , , ,	Fail	50%
Bucks	Hilltown Township	11/7/2000	Income tax	\$12,000,000	Pass	69%
Bucks	Lower Makefield Township	11/3/1998	Bond	\$7,500,000	Pass	71%
Bucks	Lower Makefield Township	11/4/2008	Bond	\$15,000,000	Pass	69%
Bucks	Milford Township	11/4/1997	Property tax	\$1,027,500	Pass	59%
Bucks	Milford Township	5/15/2007	Bond	\$5,000,000	Pass	62%
Bucks	New Britain Township	4/5/2000	Income tax	\$6,900,000	Pass	67%
Bucks	Newtown Township	11/4/1997	Income tax	ψ0,700,000	Fail	46%
Bucks	Newtown Township	11/4/2008	Income tax	\$13,600,000	Pass	61%
Bucks	Nockamixon Township	11/2/2004	Income tax	\$3,800,000	Pass	60%
Bucks	Northampton Township	5/19/1998	Bond	\$4,300,000	Pass	66%
Bucks	Northampton Township	4/27/2004	Income tax	ψ4,300,000	Fail	49%
Bucks	Plumstead Township	4/16/1996	Bond	\$4,000,000	Pass	84%
Bucks	Plumstead Township	5/1/1999	Income tax	φ4,000,000	Fail	48%
Bucks	Plumstead Township		Bond	\$7,000,000		76%
Bucks	1	11/6/2001	Bond	\$6,000,000	Pass	
	Plumstead Township	11/8/2005		\$8,000,000	Pass	77%
Bucks	Plumstead Township	11/3/2009	Bond	\$4,500,000	Pass	51%
Bucks	Richland Township	11/5/2002	Income tax	\$3,000,000	Pass	56%
Bucks	Richland Township	11/5/2002	Bond	\$4,000,000	Pass	58%
Bucks	Richland Township	11/8/2016	Income tax	\$1,600,000	Pass	76%
Bucks	Richland Township	5/16/2023	Income tax	\$1,832,000	Pass	89%
Bucks	Solebury Township	4/23/1996	Bond	\$4,000,000	Pass	93%
Bucks	Solebury Township	11/2/1999	Bond	\$10,000,000	Pass	90%
Bucks	Solebury Township	11/5/2002	Bond	\$12,000,000	Pass	87%
Bucks	Solebury Township	11/8/2005	Bond	\$18,000,000	Pass	88%
Bucks	Solebury Township	11/5/2019	Bond	\$12,000,000	Pass	75%
Bucks	Springfield Township	11/7/2000	Bond		Fail	49%
Bucks	Springfield Township	11/7/2000	Income tax	\$4,650,000	Pass	52%
Bucks	Springfield Township	11/7/2006	Bond	\$5,000,000	Pass	74%
Bucks	Tinicum Township	11/5/2002	Income tax	\$5,000,000	Pass	65%
Bucks	Upper Makefield Township	11/5/1996	Bond	\$6,000,000	Pass	77%
Bucks	Upper Makefield Township	11/7/2000	Bond	\$15,000,000	Pass	68%
Bucks	Upper Makefield Township	11/8/2005	Bond	\$10,000,000	Pass	80%
Bucks	Upper Southampton Township	5/21/2002	Bond	\$2,000,000	Pass	69%

County	Jurisdiction Name	Date	Finance Mechanism	Conservation Funds	Status	% Yes
Bucks	Warrington Township	11/6/2012	Bond	\$3,000,000	Pass	66%
Bucks	Warwick Township	11/7/2006	Bond	\$7,000,000	Pass	72%
Bucks	West Rockhill Township	4/4/2000	Income tax	\$2,159,124	Pass	59%
Bucks	West Rockhill Township	4/27/2004	Income tax	\$5,000,000	Pass	55%
Bucks	Wrightstown Township	5/21/2002	Income tax	\$2,650,000	Pass	59%
Bucks	Wrightstown Township	5/21/2002	Bond	\$1,500,000	Pass	70%
Bucks	Wrightstown Township	11/7/2006	Bond	\$1,500,000	Pass	78%
Centre	Halfmoon Township	11/2/1999	Property tax	\$1,960,000	Pass	57%
Centre	Harris Township	11/6/2012	Income tax		Fail	49%
Centre	Patton Township	11/6/2001	Bond	\$2,500,000	Pass	63%
Centre	Patton Township	11/4/2014	Bond	\$3,500,000	Pass	64%
Chester	Charlestown Township	4/22/2008	Income tax	\$20,000,000	Pass	77%
Chester	East Bradford Township	11/3/1998	Income tax	\$14,000,000	Pass	68%
Chester	East Bradford Township	11/7/2000	Income tax	\$6,000,000	Pass	65%
Chester	East Brandywine Township	11/5/2002	Income tax	\$3,500,000	Pass	74%
Chester	East Coventry Township	11/2/2010	Income tax	\$7,650,000	Pass	53%
Chester	East Goshen Township	11/5/1996	Bond	\$3,000,000	Pass	72%
Chester	East Marlborough Township	11/2/1999	Property tax	\$1,900,000	Pass	69%
Chester	East Nantmeal Township	11/4/2003	Income tax	\$2,000,000	Pass	58%
Chester	East Nottingham Township	11/4/2003	Income tax	, ,	Fail	41%
Chester	East Nottingham Township	11/2/2004	Income tax	\$8,800,000	Pass	50%
Chester	East Nottingham Township	11/3/2015	Income tax	\$14,000,000	Pass	56%
Chester	East Pikeland Township	11/7/2006	Income tax	\$5,000,000	Pass	65%
Chester	East Vincent Township	5/21/2002	Income tax	\$13,600,000	Pass	80%
Chester	East Vincent Township	5/16/2006	Income tax	\$4,000,000	Pass	55%
Chester	Elk Township	11/7/2006	Income tax	\$2,500,000	Pass	65%
Chester	Franklin Township	11/5/2002	Property tax	\$2,400,000	Pass	70%
Chester	Franklin Township	5/17/2011	Income tax		Fail	48%
Chester	Franklin Township	11/8/2011	Income tax		Fail	41%
Chester	Highland Township	11/2/2004	Income tax	\$2,000,000	Pass	62%
Chester	Honey Brook Township	11/8/2005	Income tax	\$10,000,000	Pass	51%
Chester	Kennett Township	5/17/2005	Income tax	\$14,000,000	Pass	76%
Chester	London Britain Township	11/7/2000	Property tax	\$720,000	Pass	63%
Chester	London Grove Township	11/4/2003	Income tax		Fail	49%
Chester	London Grove Township	5/16/2006	Income tax	\$5,500,000	Pass	51%
Chester	Londonderry Township	11/4/2003	Income tax	\$1,340,000	Pass	63%
Chester	Lower Oxford Township	11/4/2003	Income tax	\$6,000,000	Pass	61%
Chester	New Garden Township	5/17/2005	Income tax	\$8,000,000	Pass	67%
Chester	Newlin Township	11/8/2016	Property tax	\$380,000	Pass	60%
Chester	North Coventry Township	5/21/2002	Income tax	\$8,000,000	Pass	77%
Chester	Pennsbury Township	11/3/2009	Property tax	\$5,000,000	Pass	62%
Chester	Pocopson Township	5/16/2006	Property tax	\$5,500,000	Pass	64%
Chester	Schuylkill Township	11/8/2005	Bond		Fail	42%
Chester	Schuylkill Township	11/7/2006	Income tax	\$18,000,000	Pass	64%

County	Jurisdiction Name	Date	Finance Mechanism	Conservation Funds	Status	% Yes
Chester	Upper Oxford Township	11/4/2003	Income tax	\$3,423,020	Pass	54%
Chester	Wallace Township	11/8/2005	Income tax		Fail	37%
Chester	Warwick Township	5/20/2003	Income tax	\$1,700,000	Pass	56%
Chester	West Bradford Township	11/7/2017	Income tax	\$22,000,000	Pass	67%
Chester	West Brandywine Township	11/4/2003	Income tax	\$4,000,000	Pass	54%
Chester	West Pikeland Township	11/6/2007	Income tax	\$11,000,000	Pass	61%
Chester	West Sadsbury Township	11/4/2003	Income tax	\$1,420,000	Pass	53%
Chester	West Sadsbury Township	11/8/2022	Income tax		Fail	39%
Chester	West Vincent Township	11/2/1999	Property tax		Fail	40%
Chester	West Vincent Township	5/21/2002	Property tax	\$2,900,000	Pass	63%
Chester	West Vincent Township	5/16/2006	Income tax	\$3,700,000	Pass	70%
Chester	Westtown Township	11/8/2022	Income tax +	\$13,620,000	Pass	68%
01	versalla.		Property tax	44.000.000		212/
Chester	Willistown Township	11/2/1999	Income tax	\$5,000,000	Pass	81%
Cumberland	Silver Spring Township	11/5/2013	Income tax	\$4,800,000	Pass	60%
Cumberland	South Middleton Township	11/8/2005	Income tax		Fail	44%
Dauphin	Derry Township	5/17/2005	Income tax		Fail	44%
Delaware	Chadds Ford Township	5/17/2005	Property tax	\$2,500,000	Pass	72%
Delaware	Concord Township	11/2/2004	Property tax	\$6,000,000	Pass	71%
Delaware	Middletown Township	5/17/2005	Bond	\$8,500,000	Pass	79%
Delaware	Middletown Township	5/21/2019	Bond	\$8,000,000	Pass	76%
Delaware	Radnor Township	11/7/2006	Bond	\$20,000,000	Pass	79%
Delaware	Upper Providence Township	5/20/2003	Bond	\$6,000,000	Pass	65%
Lackawanna	South Abington Township	11/4/2003	Bond	\$1,250,000	Pass	55%
Lancaster	East Hempfield Township	11/4/2003	Income tax		Fail	47%
Lehigh	Heidelberg Township	11/6/2007	Income tax		Fail	49%
Lehigh	Lower Macungie Township	11/2/2021	Income tax	\$36,600,000	Pass	60%
Lehigh	North Whitehall Township	5/21/2019	Property tax	\$2,800,000	Pass	65%
Lehigh	Upper Milford Township	11/8/2016	Income tax	\$7,200,000	Pass	59%
Lehigh	Upper Saucon Township	11/4/2008	Income tax		Fail	50%
Lehigh	Upper Saucon Township	11/2/2021	Income tax	\$16,600,000	Pass	51%
Monroe	Barrett Township	11/8/2005	Property tax	\$600,000	Pass	57%
Monroe	Chestnuthill Township	11/6/2001	Income tax	,	Fail	44%
Monroe	Hamilton Township	11/6/2001	Income tax		Fail	42%
Monroe	Jackson Township	5/15/2007	Income tax	\$8,000,000	Pass	74%
Monroe	Middle Smithfield Township	11/8/2005	Income tax	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Fail	49%
Monroe	Middle Smithfield Township	11/7/2006	Income tax		Fail	44%
Monroe	Paradise Township	5/16/2006	Income tax	\$2,000,000	Pass	72%
Monroe	Smithfield Township	11/8/2016	Bond	\$2,000,000	Pass	76%
Monroe	Stroud Township	11/6/2010	Income tax	\$3,600,000	Pass	53%
Montgomery	Franconia Township	11/6/2001	Income tax	\$8,500,000	Pass	68%
Montgomery	Hatfield Township	11/6/2001	Income tax	ψο, σου, σου	Fail	43%
Montgomery	Limerick Township	11/4/2008			Fail	49%
			Income tax	¢1 (00 000		
Montgomery	Lower Frederick Township	11/3/2020	Income tax	\$1,600,000	Pass	52%

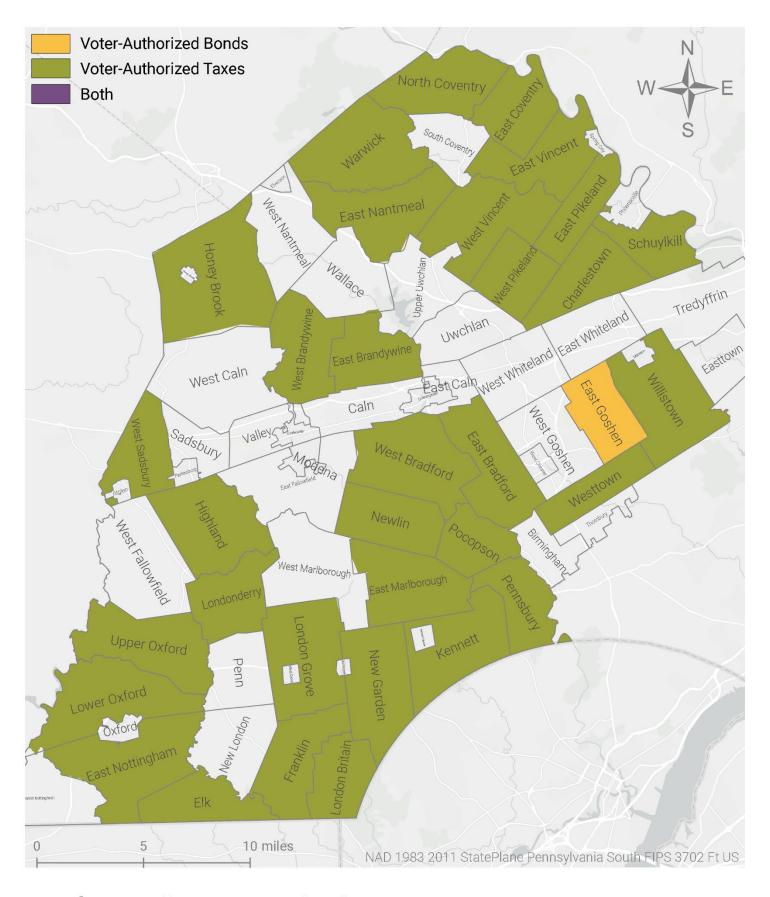
Montgomery New Hanover Township 11/7/2006 Income tax \$3,000,000 Pass 57% Montgomery Perkiomen Township 11/2/2004 Income tax \$4,500,000 Pass 69% Montgomery Skippack Township 11/6/2001 Income tax \$8,955,208 Pass 57% Montgomery Upper Dublin Township 11/7/2006 Bond n/a Pass* 65% Montgomery Upper Dublin Township 11/4/2008 Bond \$30,000,000 Pass 67% Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 67% Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 62% Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 62% Morthampton Allen Township 11/8/2011 Income tax \$3,140,000 Pa		The state of the s	1					
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Montgomery Perkiomen Township 11/2/2004 Income tax \$4,500,000 Pass 69% Montgomery Skippack Township 11/6/2001 Income tax \$8,955,208 Pass 57% Montgomery Upper Dublin Township 11/7/2006 Bond n/a Pass* 65% Montgomery Upper Dublin Township 5/16/2006 Bond \$30,000,000 Pass 67% Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 65% Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitepan Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 11/7/2006 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/6/2012 Income tax \$12,800,000 Pass 63% Northampton Bushkill Township 11/6/2012 Income tax \$3,140,000 Pass<	Montgomery	Lower Moreland Township	11/8/2016	Income tax		Fail	35%	
Montgomery Skippack Township 11/6/2001 Income tax \$8,955,208 Pass 57% Montgomery Upper Dublin Township 11/7/2006 Bond n/a Pass* 65% Montgomery Upper Dublin Township 11/4/2008 Bond \$30,000,000 Pass 67% Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 65% Montgomery Whitemarsh Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitpain Township 11/7/2006 Income tax \$20,000,000 Pass 60% Montgomery Whitpain Township 5/17/2022 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/6/2012 Income tax \$12,800,000 Pass 62% Morthampton Allen Township 11/6/2012 Income tax \$3,140,000 Pass	Montgomery	New Hanover Township	11/7/2006	Income tax	\$3,000,000	Pass	57%	
Montgomery Upper Dublin Township 11/7/2006 Bond n/a Pass* 65% Montgomery Upper Dublin Township 11/4/2008 Bond \$30,000,000 Pass 67% Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 85% Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 11/8/2012 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 63% Morthampton Allen Township 11/8/2011 Income tax \$3,140,000 Pas	Montgomery	Perkiomen Township	11/2/2004	Income tax	\$4,500,000	Pass	69%	
Montgomery Upper Dublin Township 11/4/2008 Bond \$30,000,000 Pass 67% Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 85% Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitemarsh Township 5/17/2022 Income tax \$12,800,000 Pass 62% Montgomery Whitpain Township 11/8/2011 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/8/2011 Income tax \$3,140,000 Pass 63% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton Lower Mt Bethel Township 5/17/2022 Income tax \$3,000,000* Pass 77% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,0	Montgomery	Skippack Township	11/6/2001	Income tax	\$8,955,208	Pass	57%	
Montgomery Upper Merion Township 5/16/2006 Bond \$5,000,000 Pass 85% Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 5/17/2022 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/8/2011 Income tax Fail 44% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 77% Northampton Lower Nazareth Township 5/16/2006 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,000 Pass 63% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 <t< td=""><td>Montgomery</td><td>Upper Dublin Township</td><td>11/7/2006</td><td>Bond</td><td>n/a</td><td>Pass*</td><td>65%</td></t<>	Montgomery	Upper Dublin Township	11/7/2006	Bond	n/a	Pass*	65%	
Montgomery Upper Pottsgrove Township 11/7/2006 Income tax \$2,720,000 Pass 60% Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 5/17/2022 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/8/2011 Income tax Fail 44% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$3,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000* Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/8/2011 Income tax \$3,500,000 Pass 57% Northampton Lower Saucon Township 11/8/2016 Income tax \$5,000,000	Montgomery	Upper Dublin Township	11/4/2008	Bond	\$30,000,000	Pass	67%	
Montgomery Whitemarsh Township 11/7/2006 Income tax \$20,000,000 Pass 62% Montgomery Whitpain Township 5/17/2022 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/8/2011 Income tax Fail 44% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$3,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Saucon Township 11/7/2006 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/8/2011 Income tax \$3,500,000 Pass 60% Northampton Lower Saucon Township 11/8/2016 Income tax \$4,125,000 Pass 57% Northampton Moore Township 5/17/2005 Income tax \$10,000,000 Pas	Montgomery	Upper Merion Township	5/16/2006	Bond	\$5,000,000	Pass	85%	
Montgomery Whitpain Township 5/17/2022 Income tax \$12,800,000 Pass 63% Northampton Allen Township 11/8/2011 Income tax Fail 44% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$3,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,000 Pass 60% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 Pass 57% Northampton Lower Saucon Township 11/8/2016 Income tax \$5,000,000 Pass 58% Northampton Moore Township 5/17/2005 Income tax \$10,000,000 <td< td=""><td>Montgomery</td><td>Upper Pottsgrove Township</td><td>11/7/2006</td><td>Income tax</td><td>\$2,720,000</td><td>Pass</td><td>60%</td></td<>	Montgomery	Upper Pottsgrove Township	11/7/2006	Income tax	\$2,720,000	Pass	60%	
Northampton Allen Township 11/8/2011 Income tax Fail 44% Northampton Bushkill Township 11/6/2012 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$8,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,000 Pass 60% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 Pass 57% Northampton Moore Township 11/8/2016 Income tax \$5,000,000 Pass 58% Northampton Plainfield Township 5/16/2006 Income tax \$10,000,000 Pass 55% Northampton Plainfield Township 5/16/2007 Income tax \$5,650,000 <td< td=""><td>Montgomery</td><td>Whitemarsh Township</td><td>11/7/2006</td><td>Income tax</td><td>\$20,000,000</td><td>Pass</td><td>62%</td></td<>	Montgomery	Whitemarsh Township	11/7/2006	Income tax	\$20,000,000	Pass	62%	
Northampton Allen Township 11/6/2012 Income tax Fail 44% Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$8,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/8/2016 Income tax \$3,500,000 Pass 60% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 Pass 57% Northampton Moore Township 5/17/2005 Income tax \$5,000,000 Pass 58% Northampton Plainfield Township 5/16/2006 Income tax \$6,000,000 Pass 60% Northampton Upper Mt Bethel Township 5/15/2007 Income tax \$5,650,000	Montgomery	Whitpain Township	5/17/2022	Income tax	\$12,800,000	Pass	63%	
Northampton Bushkill Township 11/8/2005 Income tax \$3,140,000 Pass 66% Northampton East Allen Township 5/17/2022 Income tax \$8,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,000 Pass 63% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 Pass 57% Northampton Lower Saucon Township 11/8/2016 Income tax \$5,000,000 Pass 55% Northampton Moore Township 5/17/2005 Income tax \$10,000,000 Pass 55% Northampton Plainfield Township 5/16/2006 Income tax \$6,000,000 Pass 55% Northampton Plainfield Township 11/6/2007 Income tax \$6,000,000 Pass 60% Northampton Upper Mt Bethel Township 5/15/2007 Income tax \$5,650,000 Pass 68% Northampton Upper Nazareth Township 11/5/2019 Income tax \$4,000,000 Pass 56% Northampton Williams Township 11/2/2004 Income tax \$4,500,000 Pass 70% Northampton Williams Township 11/4/2014 Income tax Fail 50%	Northampton	Allen Township	11/8/2011	Income tax		Fail	44%	
Northampton East Allen Township 5/17/2022 Income tax \$8,000,000* Pass 77% Northampton Lower Mt Bethel Township 5/16/2006 Income tax \$3,000,000 Pass 76% Northampton Lower Nazareth Township 5/21/2019 Income tax \$14,000,000 Pass 63% Northampton Lower Saucon Township 11/7/2006 Income tax \$3,500,000 Pass 60% Northampton Lower Saucon Township 11/8/2011 Income tax \$4,125,000 Pass 57% Northampton Lower Saucon Township 11/8/2016 Income tax \$5,000,000 Pass 58% Northampton Moore Township 5/17/2005 Income tax \$10,000,000 Pass 55% Northampton Plainfield Township 11/6/2006 Income tax \$6,000,000 Pass 60% Northampton Upper Mt Bethel Township 5/15/2007 Income tax \$5,650,000 Pass 68% Northampton Williams Township 11/2/2004 Income tax	Northampton	Allen Township	11/6/2012	Income tax		Fail	44%	
NorthamptonLower Mt Bethel Township5/16/2006Income tax\$3,000,000Pass76%NorthamptonLower Nazareth Township5/21/2019Income tax\$14,000,000Pass63%NorthamptonLower Saucon Township11/7/2006Income tax\$3,500,000Pass60%NorthamptonLower Saucon Township11/8/2011Income tax\$4,125,000Pass57%NorthamptonLower Saucon Township11/8/2016Income tax\$5,000,000Pass58%NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Pass70%	Northampton	Bushkill Township	11/8/2005	Income tax	\$3,140,000	Pass	66%	
NorthamptonLower Nazareth Township5/21/2019Income tax\$14,000,000Pass63%NorthamptonLower Saucon Township11/7/2006Income tax\$3,500,000Pass60%NorthamptonLower Saucon Township11/8/2011Income tax\$4,125,000Pass57%NorthamptonLower Saucon Township11/8/2016Income tax\$5,000,000Pass58%NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonUpper Mt Bethel Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Nazareth Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonWilliams Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Pass70%	Northampton	East Allen Township	5/17/2022	Income tax	\$8,000,000*	Pass	77%	
NorthamptonLower Saucon Township11/7/2006Income tax\$3,500,000Pass60%NorthamptonLower Saucon Township11/8/2011Income tax\$4,125,000Pass57%NorthamptonLower Saucon Township11/8/2016Income tax\$5,000,000Pass58%NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Pass70%	Northampton	Lower Mt Bethel Township	5/16/2006	Income tax	\$3,000,000	Pass	76%	
NorthamptonLower Saucon Township11/8/2011Income tax\$4,125,000Pass57%NorthamptonLower Saucon Township11/8/2016Income tax\$5,000,000Pass58%NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Pass70%	Northampton	Lower Nazareth Township	5/21/2019	Income tax	\$14,000,000	Pass	63%	
NorthamptonLower Saucon Township11/8/2016Income tax\$5,000,000Pass58%NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Pass70%	Northampton	Lower Saucon Township	11/7/2006	Income tax	\$3,500,000	Pass	60%	
NorthamptonMoore Township5/17/2005Income tax\$10,000,000Pass55%NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Fail50%	Northampton	Lower Saucon Township	11/8/2011	Income tax	\$4,125,000	Pass	57%	
NorthamptonPlainfield Township5/16/2006Income taxFail42%NorthamptonPlainfield Township11/6/2007Income tax\$6,000,000Pass60%NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income tax\$4,500,000Fail50%	Northampton	Lower Saucon Township	11/8/2016	Income tax	\$5,000,000	Pass	58%	
Northampton Plainfield Township 11/6/2007 Income tax \$6,000,000 Pass 60% Northampton Upper Mt Bethel Township 5/15/2007 Income tax \$5,650,000 Pass 68% Northampton Upper Nazareth Township 11/5/2019 Income tax \$4,000,000 Pass 56% Northampton Williams Township 11/2/2004 Income tax \$4,500,000 Pass 70% Northampton Williams Township 11/4/2014 Income tax Fail 50%	Northampton	Moore Township	5/17/2005	Income tax	\$10,000,000	Pass	55%	
NorthamptonUpper Mt Bethel Township5/15/2007Income tax\$5,650,000Pass68%NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income taxFail50%	Northampton	Plainfield Township	5/16/2006	Income tax		Fail	42%	
NorthamptonUpper Nazareth Township11/5/2019Income tax\$4,000,000Pass56%NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income taxFail50%	Northampton	Plainfield Township	11/6/2007	Income tax	\$6,000,000	Pass	60%	
NorthamptonWilliams Township11/2/2004Income tax\$4,500,000Pass70%NorthamptonWilliams Township11/4/2014Income taxFail50%	Northampton	Upper Mt Bethel Township	5/15/2007	Income tax	\$5,650,000	Pass	68%	
Northampton Williams Township 11/4/2014 Income tax Fail 50%	Northampton	Upper Nazareth Township	11/5/2019	Income tax	\$4,000,000	Pass	56%	
	Northampton	Williams Township	11/2/2004	Income tax	\$4,500,000	Pass	70%	
York Hellam Township 11/4/2003 Property tax Fail 39%	Northampton	Williams Township	11/4/2014	Income tax		Fail	50%	
	York	Hellam Township	11/4/2003	Property tax		Fail	39%	

Appendix 2: Maps of Referendum-Funded Municipal Open Space Programs by County

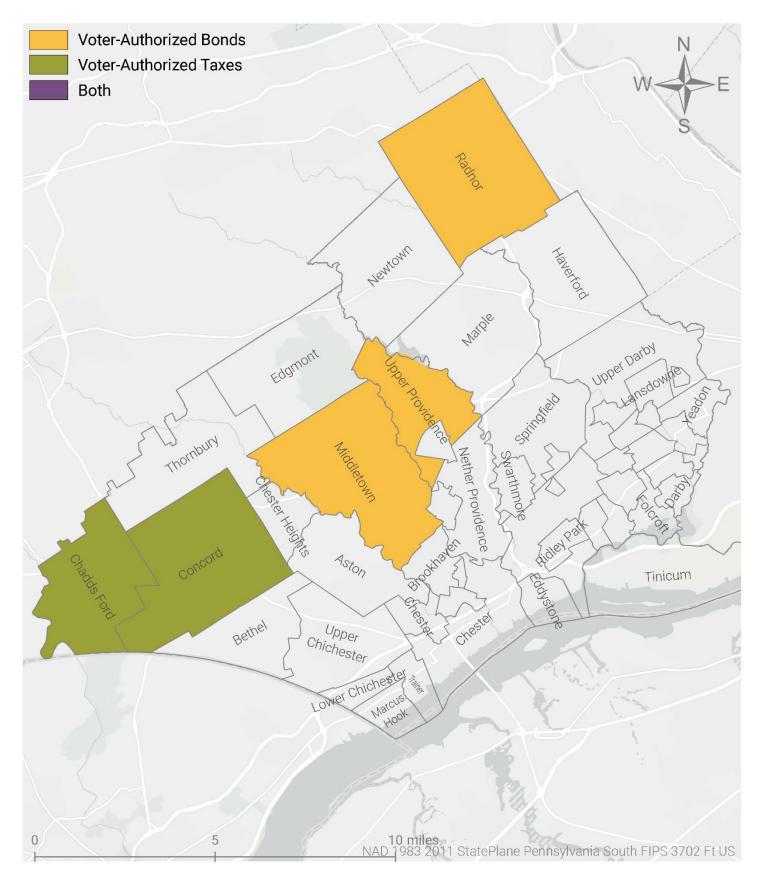


Referendum-Funded Open Space Programs in

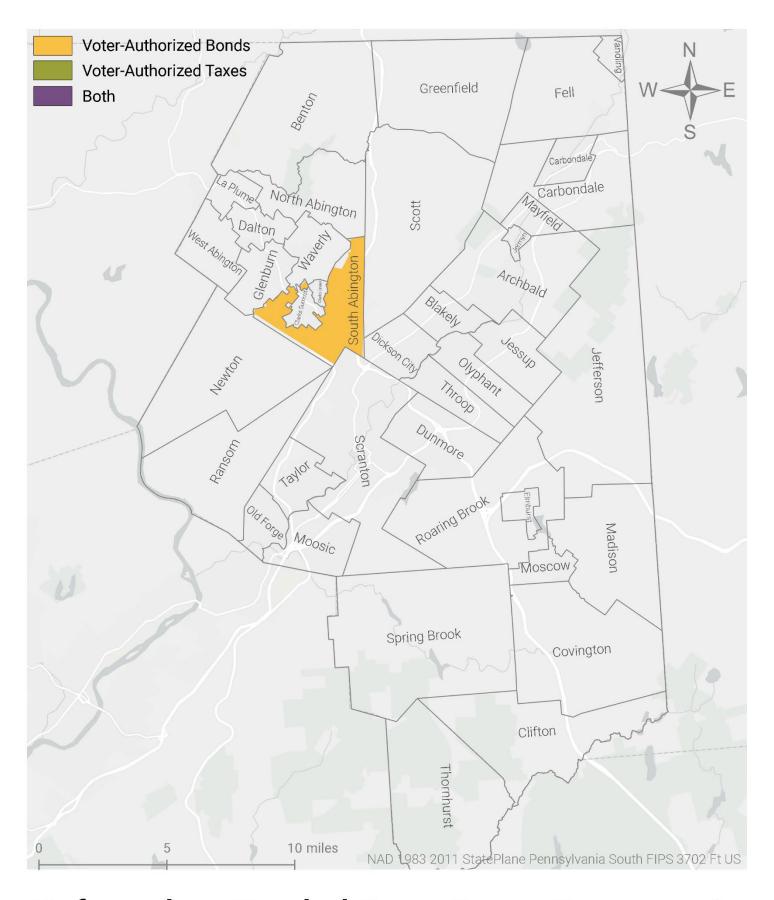
Bucks County



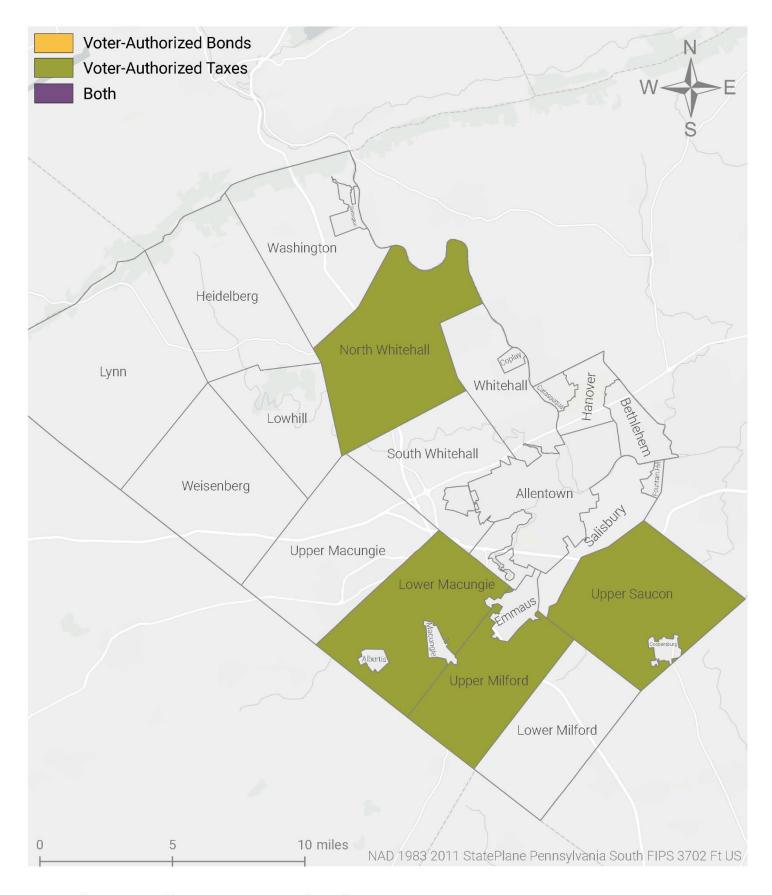
Referendum-Funded Open Space Programs in Chester County



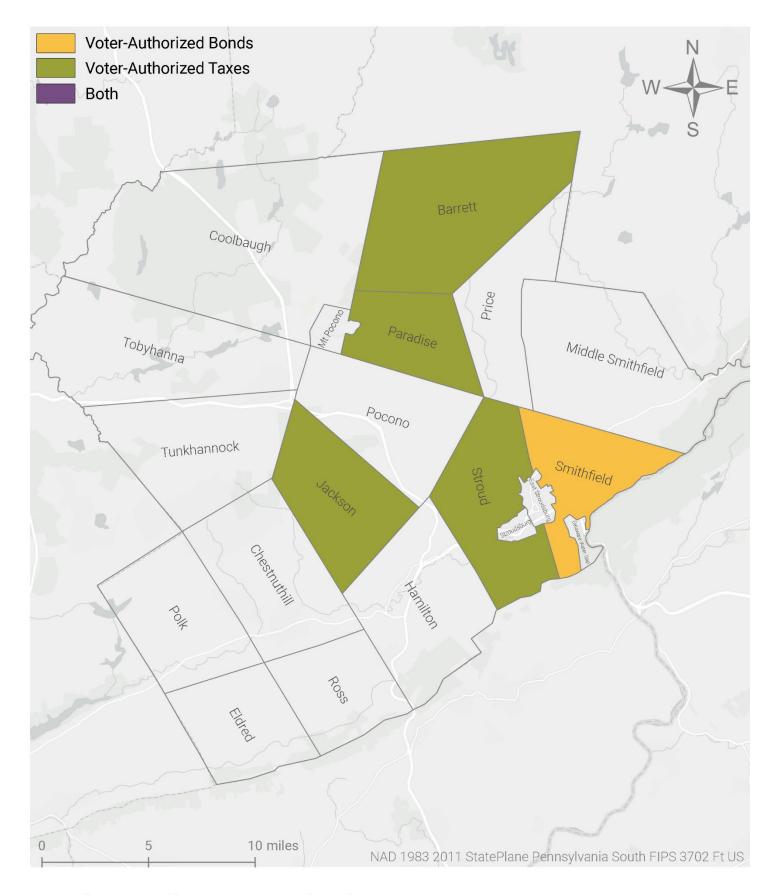
Referendum-Funded Open Space Programs in Delaware County



Referendum-Funded Open Space Programs in Lackawanna County

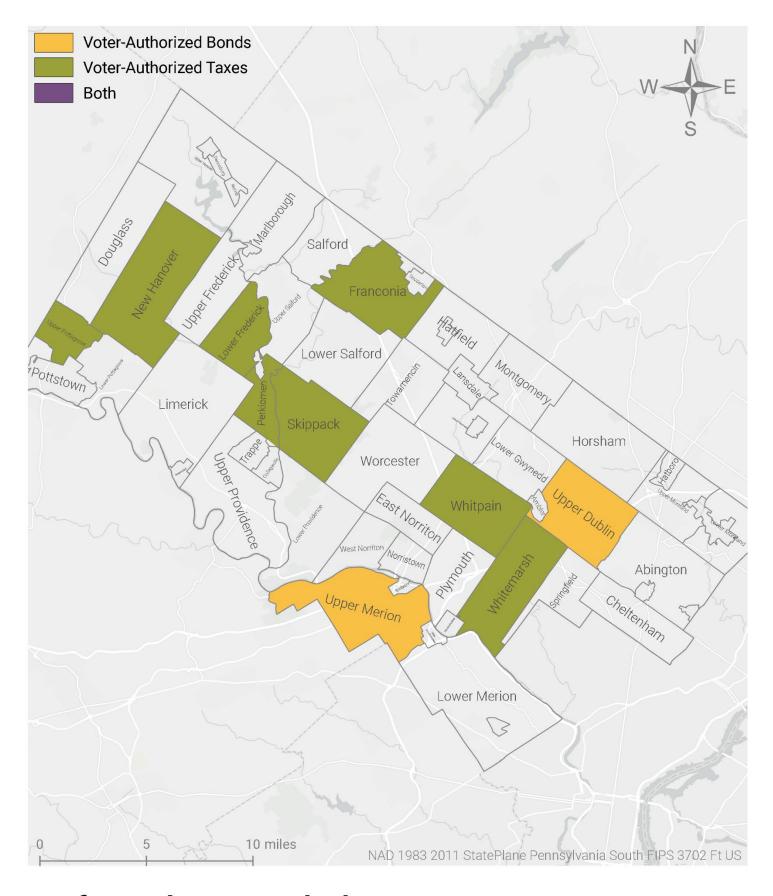


Referendum-Funded Open Space Programs in Lehigh County

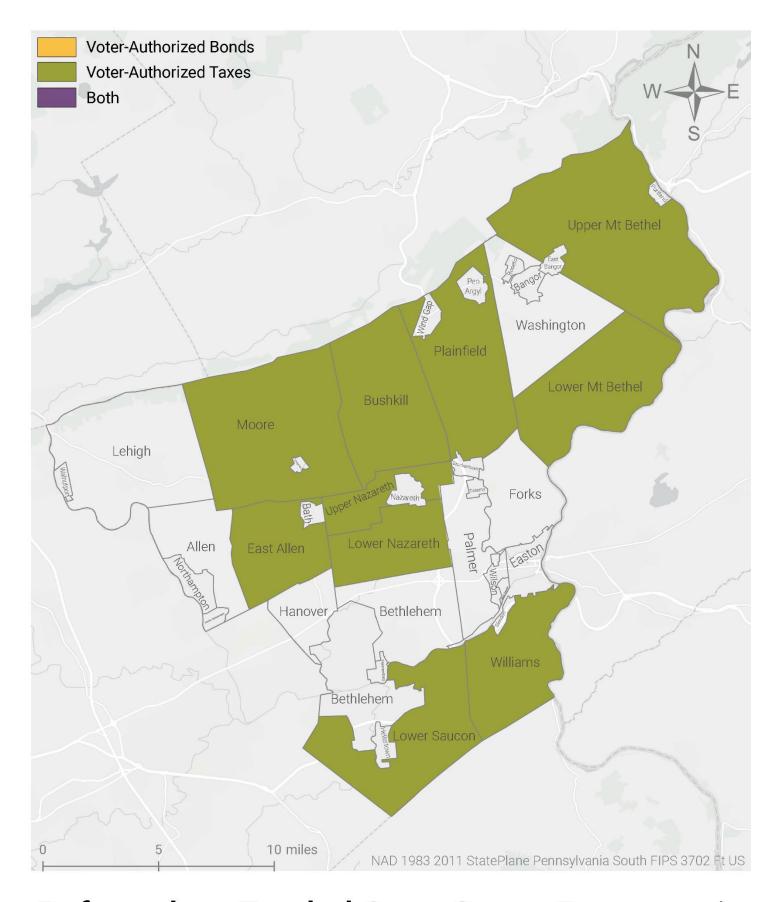


Referendum-Funded Open Space Programs in

Monroe County



Referendum-Funded Open Space Programs in Montgomery County



Referendum-Funded Open Space Programs in Northampton County