

LAND NEWS

Our Land Is Our Heritage



February 2000

Vol. 8, Issue 1

YEAR-END GIFTS OF LAND AND EASEMENTS PROVIDE MUCH TO BE GRATEFUL FOR

by Cheryl Belcher, Executive Director

THE ADAM RYAN WILDLIFE PRESERVE - A JEWEL FOR ALTA SIERRA

Alta Brewer and her husband, Alan Thiesen, have donated a conservation easement to the Nevada County Land Trust for a wildlife preserve in Alta Sierra.

The easement, donated in late December of last year, covers 24 acres of a scenic 40-acre parcel along Alta Sierra Drive and Dog Bar Road..

Named for Alta and husband Alan's newborn son, the site has many heritage oaks and is fine birding habitat. Audubon members have monitored bluebird nesting boxes on the site for many years.

Current zoning could have permitted as many as 48 condominiums on the site. Now, thanks to the Brewer-Thiesen donation, the area will remain open space forever.

We are grateful to Alta and Alan for this marvelous gift. And we congratulate them on the birth of their son, Adam Ryan, on January 4, 2000.

Adam Ryan Wildlife Preserve

THE WOODPECKER WILDLIFE PRESERVE - A WONDERFUL YEAR-END GIFT

Bill Nickerl, Steve Lund and Ed McSweeney gave the Land Trust and the entire community a great holiday gift when they donated fee title ownership of a 28-acre parcel on Banner Mountain to the Land Trust.

You probably recognize the names of these special donors. Bill is on the board of Directors of the

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DON'T MISS IT! 5TH ANNUAL MEMBERSHIP LUNCHEON

You are invited to attend our 5th annual Membership Luncheon on Thursday, March 23, from 11 am to 1:30 pm at the Miners Foundry in Nevada City.

Meet Board members, learn about our newest projects first-hand from Lands Committee Chair Andy Cassano, enjoy a great meal and be prepared to bid on our irresistible silent auction and raffle items.

For starters, consider spending a week at an Oahu North Shore Vacation Condo... or enhancing your library with an autographed book by Gary Snyder, Julie Carville, Michael Graf, or Hank Meals and Susan Lamela... or decorating your walls with an exquisite framed photograph by local photographers David McKay, Kathy Whipple Wong, Molly Good or Steve Solinsky. These items and more will be available for auction or raffle.

You will receive an invitation in the mail later this month. Don't delay -- make your reservation early, as space is limited. Lunch is only \$15.00. We hope to see you there!

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NEVADA COUNTY LAND TRUST
*Trails, Parks & Open Space
for our Community*

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webpage: www.nccn.net/landtrust

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*The Nevada County Land Trust
promotes voluntary conservation
of our natural, historical and
agricultural resources through
protection and enhancement of
trails, parks and open space
to provide a lasting community
heritage.*

LAND NEWS

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and November

Editor

Cheryl L. Belcher
Layout/Design
Kerri Varian Timmer
Sierra Connections

FROM THE PRESIDENT'S DESK...

I felt very good about being elected to the position of President of the Nevada County Land Trust Board of Directors. Then I looked around at all of the activities that are planned for this year, the challenges that we face and the great opportunities we have to make a difference. I assessed the quality of our Board of Directors, officers, staff and volunteers. I evaluated the strength added to the organization through the active role that our members play in helping to carry out our goals. I considered all of these things and started to feel even better about the year 2000.

There is a great deal of work to be done on projects that are ongoing, as well as planning and executing programs for land that recently came under Land Trust protection or will be added during this year. There is a significant workload associated with the Packard Foundation grant to fund the purchase of conservation easements along selected stream corridors in southwestern Nevada County. The value of preserving these stream corridors and other land under protection by the Land Trust can only truly be measured by future generations.

The challenges and opportunities are in front of us. The Nevada County Land Trust continues to gain strength through the commitment of our members, the image we have worked to build in the community, and the alliances with other conservation organizations that have joined us on a number of significant projects. We look back at 1999 with a sense of accomplishment and forward to 2000 with a sense of excitement.

Warm regards,

Ron Mathis

1999 NCLT ANNUAL REPORT

RECORDED PROJECTS

- ☛ \$220,000 Packard Foundation grant for riparian corridor protection
- ☛ Bennett Street Grasslands conservation easement for State Parks
- ☛ Gift of 28-acre Woodpecker Wildlife Reserve
- ☛ Gift of 24-acre Adam Ryan Wildlife Preserve
- ☛ Narrow Gauge Trail easement
- ☛ Cascade Ditch Trail easement

	1998	1999
INCOME & GRANTS		
Membership (510 at year-end)	\$ 24,000	\$ 36,000
Donations	\$ 14,000	\$ 5,000
Fundraisers	\$ 13,000	\$ 21,000
Grants	\$ <u>56,000</u>	\$ <u>305,000</u>
TOTAL	\$107,000	\$367,000
EXPENDITURES	\$ 97,000	\$ 88,000
YR-END OPERATING CAPITAL	\$29,000	\$ 42,000
ENDOWMENT FUND	\$ 7,000*	\$ 43,000**
OTHER TRUST BALANCES	\$96,000	\$ 96,000

* Gift of \$5,000 from the Estate of Anita Zwingman in 1998

** Gift of \$25,000 Microsoft stock from Virginia McCherry in 1999

NCLT MEMBERS

We couldn't do it without our members. Our thanks to the following people who make our work possible:

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Broad Street Books
The Brass Shop
Chicago Park Garden Club
Coldwell Banker Grass Roots Realty
Colfax Hwy Association
Discovery Garden
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NCLT 2000-PROGRAMS, EVENTS &PROJECT WORK DAY CALENDAR

*Treks Through Time 2000 -- March through October
Go Take A Hike!*

Join the Land Trust for some fun and frolic throughout the year. Meet the Board and learn more about specific projects at the Membership Luncheon in March; find an undiscovered part of our natural community by taking a "Trek Through Time" this spring or summer; make your observance of Earth Day more meaningful by joining us in one of many project work days scheduled during the month of April; sign your kids up for an outdoor education program at Burton Park; or just stop by and say "hi" at the County Fair.

Whatever you choose, we look forward to seeing you "out and about" this year.

MARCH

3/23 Annual Membership Luncheon at Miners Foundry in Nevada City, 11:00 am - 1:30 pm

APRIL

4/1 Litton Trail Work Day #1, 9 am - 1 pm [Rain date: May 6]

4/8 Mathis Pond Work Day, 9 am - 1 pm

4/22- Narrow Gauge Trail Work Days, 9 am - 1 pm each day
4/23

4/29 Dead Man's Flat Clean-up with BLM, 8:30 am - 12:30 pm

MAY

5/20 Becker Ranch Barndance & BBQ, 6:30 pm - 11 pm

5/27 Litton Trail Work Day #2, 9 am - 1 pm [Rain date: June 3]

JUNE

6/3 Burton Park Work Day & Neighbor Orientation, 9 am - 1 pm

6/19- Children's Education Program at Burton Park, 8:30 am - 12:30 pm
6/23

6/24 NCLT Members' Special Tour of Projects #1

JULY

7/29 NCLT Members' Special Tour of Projects #2

AUGUST

8/9- Nevada County Fair -- stop by to visit our booth next to KNCO
8/13

SEPTEMBER

9/30 Burton Park Work Day, 9 am - 1 pm -- pond cleanout and trails

EXECUTIVE NOTES by Cheryl Belcher

Thank you to all who donated an extra year-end gift or became a member during our annual solicitation campaign. To keep our Land Trust in business, and to support our ever-increasing project load, we need to continually work to expand our membership base. Membership support pays the bills!

By reaching out to newcomers in the community, we were able to present our case that our work helps to keep the area looking beautiful -- one of the important reasons people choose to live here. These additional gifts are very important to us. While we may be able to secure funding for our conservation and trails projects, there is little or no administrative funding associated with many of these grants.

Thanks for giving us a future!

BECKER RANCH BARNDANCE AND BBQ

Here is your chance to see the beautiful Becker Horse Ranch up close and personal and have an entertaining evening -- while supporting your favorite (we hope!) Land Trust. Attend the Becker Ranch Barndance and BBQ!

Thanks to the generosity and support of Dr. Jerry Becker and his family, we will hold our first-ever BIG Fundraising Event on his ranch on Saturday, May 20.

Have no fear about the weather, as we will dance and dine under the largest covered arena in the area.

This is just a teaser -- more details will follow. Mark your calendars now and get a group of friends to come. All proceeds benefit the NCLT.

LAND TRUST WISH LIST

- large locking outdoor metal or vinyl cabinet to store trail tools;
- a carpenter to build a map box for the office;
- 2,000 more acres under protective conservation easement (it never hurts to ask...).

GRANTS INFO

Many thanks to the Board of Directors of the **William and Marian Ghidotti Foundation** for their wonderful grant of \$5,000.

The **Packard Grant** Committee reports fine progress on our riparian corridor protection program. NCCA members Carolyn Chainey Davis, Mark Chainey and Jerry Foote have joined Cheryl Belcher to steer this important program. We are in the process of contacting landowners with property along Dry Creek and Clear Creek about possible protection.

WELCOME NEW BOARD MEMBERS

The Land Trust welcomes two new Board members: **Becki Walker** and **Lewis Gordon**.

Becki has already put her extensive business systems and marketing expertise to use in upgrading the Land Trust's computers and materials development.

Lewis is a former chair and founder of the Anchorage Alaska Land Trust, and has taught advanced real estate classes on conservation easements and other tools.

We are very pleased Becki and Lewis are willing to share their considerable talents with us!

TRUST-WORTHY NEWS

ROUND MOUNTAIN PLANNING GROUP - A PROJECT OF NCLT

Members of the Round Mountain Planning Group (RMPG) and the Land Trust have finalized a memorandum of understanding (MOU) with the Bureau of Land Management (BLM) to create a collaborative management plan for approximately 1,800 acres of public land in a portion of the South Yuba River watershed. Throughout this process, the support and cooperation of BLM representative John Scull has been just short of amazing!



LAND TRUST IS GRANTED ANOTHER TRAIL EASEMENT ON CASCADE DITCH

Barry and Bonnie Howard have granted the Land Trust a trail easement approximately 1,400 feet long next to the Cascade Ditch. Adjacent to the Woodpecker Wildlife Preserve, their parcel is heavily wooded and very picturesque. We appreciate the Howards' generosity and community spirit. It is a great trail.



NEW FACES

Chris Krugler has joined our **Marketing Committee** to help with Treks and Events marketing. Chris and her family recently moved to Nevada County from the Bay Area. For starters, Chris has given the Treks brochure a new look and new logo. If you haven't received a Treks brochure yet, call the Land Trust office to request one.

Long-time Board member Bob Shaw is our new **Litton Trail Project Manager**. This is an involved project with ongoing maintenance, construction and expansion work planned for 2000. If you'd like to give Bob a hand, please call the Land Trust office and get your name on the volunteer list for work days or other assistance. Bob can use all the help he can get!



"LEAVE A LEGACY" OVERVIEW

Cheryl Belcher, NCLT executive director, and **Pamela Comstock**, executive director of the Hospital Foundation, presented "Leave A Legacy -- An Overview" on February 10, 2000, as part of the Leave A Legacy program's ongoing planned giving educational efforts. As a result of the program, a growing number of non-profit staff and Board members are becoming aware of planned giving as a tool for continued financial strength.



NCLT JOINING THE YUBA WATERSHED COUNCIL

Thanks to the interest of Board member John Taylor, the Land Trust is joining the new **Yuba Watershed Council**. The Council is a community forum of stakeholders which is taking the initiative to: a.) better appreciate the complex watershed relationships in the Yuba River watershed and its environs; b.) protect, restore and enhance watershed resources where needed; and c.) maintain a sustainable watershed resource base for future generations.

In addressing social, economic and environmental concerns in the watershed, Council members cooperate and coordinate with one another, while respecting the mission, roles and rights of each entity.

TREKS THROUGH TIME UPDATE

by Gilann Olsen, Treks Through Time Coordinator

You know a trek is a success when the participants start singing "Row, Row, Row Your Boat...". 24 intrepid paddlers enjoyed the amazing wildlife and calm blue waters of the Cosumnes River on this very popular trek. To sign up for this or other treks in 2000, call the Land Trust Treks Hotline at 265-6609 or visit our website at: www.nccn.net/landtrust.

TREKS THROUGH TIME UPDATE

How do you like our new look? Chris Krugler, a member of our Marketing Committee, has given the treks brochure a makeover. Because of its great success, we felt the program deserved a logo of its own. We think Chris came up with a fantastic look!

INTRODUCING OUR MID-WEEK SERIES

We have been receiving requests for mid-week treks. Ask and ye shall receive! Bill Nickerl, an avid hiker and long-time Land Trust board member, will be leading a series of hikes on Wednesdays at 9:30am. The first series is called ***South Yuba: A Journey to the Headwaters***. The second is called ***Lakes Loops***, which takes place in the Grouse Ridge area. Perk up your week with these fun and informative hikes.



Thank You!

A big ***Thank You*** goes out to those who volunteered their time and shared their expertise over the past four months. And also to those who have made a special contribution to the Land Trust.

Marlene Hayes
Ellen Huebner
Becki Walker
Chris & Ken Krugler
Barbara Barr
Susan Kane
The Friendship Club
Marcia Webster-Farrell
Joan Girdler
Barbara Tanner
Jerry Foote
Mark Chainey
Carolyn Chainey-Davis
Marya Miller
Lee Pemberton
John Timmer
Mr. and Mrs. Barry Howard
Robin Mallgren
Greg Francis

Special thanks, too, to our wonderful Treks leaders!

YEAR-END GIFTS

cont'd from p. 1

Land Trust and has lent his surveying and other lands-based expertise to our projects for many years. Steve is a past president and long-time supporter of the Land Trust. And Ed owns the accountancy firm of McSweeney and Associates and has been an active supporter of numerous community projects over the years.

The parcel they have donated overlooks Nevada City and will remain as a wildlife preserve forever.

This same group of men also donated a trail easement along the Cascade Ditch last year. Their generosity is truly appreciated!

Within the next year, we will conduct a biological inventory of the Preserve. Once completed, we will use the information from the inventory to develop a Preserve management plan. Until all this work has been accomplished, there will be no public access to the area, except on the trail easement.

If any of our readers would like to assist on the committee overseeing the inventory and plan, please call the Land Trust office at 530-265-0430. We would welcome your help!

Woodpecker Wildlife Reserve

Nevada County Land Trust

WHAT'S NEW IN CHARITABLE TAX PLANNING?

By Jennifer L. Wilkerson, Attorney

Last year's attempt in Congress to repeal the Estate Tax was unsuccessful, but the issue remains a priority on the Republican platform. If passed, this could drastically reduce charitable gifts which are frequently used to reduce or eliminate estate taxes.

Another proposal gaining momentum would eliminate the income tax payable when a donor withdraws funds from an IRA or qualified plan to make charitable gifts.

Under current law, taxpayers who wish to make gifts of IRA assets to charity must first pay income taxes on the withdrawal, then claim a charitable deduction to offset the income tax. However, the amount of the charitable deduction is limited to 50% of adjusted gross income, so there may still be income tax triggered by a charitable donation from an IRA.

The proposed new law would eliminate income tax on lifetime charitable gifts made directly from IRAs.

Naming a favorite charity as a beneficiary to receive IRA or qualified plan funds at death is another way to save both income taxes and estate taxes. This may, however, increase the minimum IRA distributions the owner is required to take during lifetime beginning at age 70.

Charitable Remainder Trusts and Charitable Gift Annuities are useful techniques to provide income to the donors from property or stocks which would trigger large capital gains if sold. Charities are tax-exempt and do not pay capital gains tax on such a sale. They then invest the proceeds for long-term payout to the donors.

The IRS continues to look closely at abusive techniques, such as "Charitable Split-Dollar Insurance" arrangements. New legislation in 1999 now denies any charitable deduction for gifts to charitable organizations which, in turn, purchase life insurance benefitting the donors.

Congress has again expanded lands qualifying for Conservation Easements. Land owners willing to restrict subdivision and future development are rewarded with tax deductions for the profit they would otherwise reap if they sold their land to a developer.

In summary, there are many provisions of the tax law which encourage charitable giving with legitimate, immediate income tax savings. Charitable bequests made in a Will or Trust are a dollar-for-dollar deduction against future estate taxes owing at death.

The true reward is supporting what we believe in, be it open space, habitat preservation, the arts, or helping others in need.

The added tax savings allows the donor to receive a personal benefit as well. Taking advantage of the personal tax benefits available through charitable giving is thus a resourceful way to encourage social policies which benefit the entire community.



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YOUR DONATION TO THE LAND TRUST GIVES US A FUTURE.

The Nevada County Land Trust is a non-political, not-for-profit organization dedicated to voluntary conservation of our natural, historical and agricultural resources through protection and enhancement of trails, parks and open space to provide a lasting community heritage.

**We do a lot with a little -- thanks to the support of the community and our volunteers, we provide:
*Trails * Guided history and nature Treks Through Time * Parks * Protected agricultural lands * Open Space***

Please invest in the future of our county by making a special year-end gift to the Land Trust.
We can't do it without you!

YES! I have enclosed a special gift to the Land Trust in the amount of \$ _____. Put it to good use!

Name _____ Phone _____
Address _____
City _____ State _____ Zip _____

Contributions are tax-deductible to the full extent provided by law.

Thank you for your support!

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