

The Steep Rock VISTA

The Newsletter of the Steep Rock Association

Summer 1992

How to Give Land to Steep Rock

Steep Rock is a Land Trust, and there are several different ways to give land to the association.

Outright Gifts

Deeding land directly to Steep Rock is the simplest method. A direct gift allows the donor a charitable deduction equal to the fair market value of the land at the date the gift is made.

Gift by Will

You can give land to Steep Rock at the time of your death (or the death of your spouse) by so specifying in your will. Such a gift has no present income tax benefit, but it results in a charitable deduction for your estate equal to the property's fair market value at the time of death.

Gift of Remainder Interest

You can keep exclusive control and use of your land during your lifetime and still obtain a tax deduction now by giving Steep Rock a "remainder interest", or as lawyers say, a "life estate".

You retain exclusive use of the property, and Steep Rock receives the "remaining interest" (namely the title to the land) only on your death. At the time you make this type of gift you are allowed a charitable deduction, a percentage of the fair market value of the property. The percentage allowed is established by the IRS based on actuarial tables of life expectancy—the older you are, the higher the percentage.

Gift by Conservation Easements

Conservation easements (also called conservation restriction agreements) allow you to retain ownership of your land while still protecting it from excessive future development. A conservation agreement is, in effect, a perpetual agreement making future use of your land, even after it is sold, subdivided, or deeded to heirs, subject to restrictions you place on it now. Similar restrictions can be made by deed, but deed

restrictions can be subject to relatively early termination by court action. An easement can be written to cover a number of different objectives:

1. To restrict further subdivision of the property.
2. To restrict the type and location of buildings.
3. To reserve part or all of the property for specific use(s), such as agriculture, forestry, or a wildlife preserve.
4. To allow restricted or unrestricted public access to the property, or alternatively, to prohibit public access.

Steep Rock is interested in entering into this type of agreement when your objectives for land use are comparable to Steep Rock's. If you choose this option, it becomes Steep Rock's responsibility to monitor, within specified limits, the use of the land to assure that your desires are carried out.

If your conservation agreement meets certain IRS tests, you are allowed a charitable contribution deduction the year

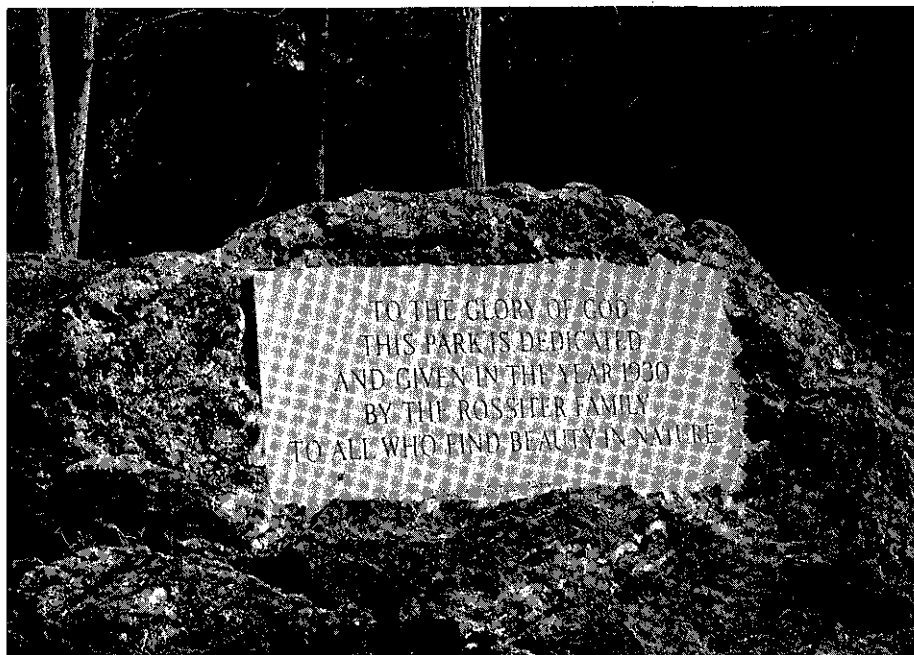
you make the agreement. This deduction is equal to the difference between the fair market value of the land without the conservation restrictions and its fair market value with the specified restrictions. This difference is dependent on the specific conservation restriction agreement, but it can be a significant percentage of the unrestricted fair market value of the property. Its determina-

tion requires careful appraisal by experts.

Conservation Easement plus Remainder Interest

If your objective is for Steep Rock to own the land upon your (or your spouse's) death, but you wish to keep control or sole use for your lifetime, you should consider a combination of a conservation easement plus a gift of remainder interest. The property is immediately subject to the protection of the conservation restrictions and eventually goes to Steep Rock.

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How to Give Land *(Continued from previous page)*

This plan also may increase your tax benefits, as you may realize charitable deductions associated with both the easement and the remainder interest.

Gifts of Money to Purchase Land

You may make a cash gift to Steep Rock now or through your will and may designate it for a specific purpose, such as land acquisition. If you wish to give from your securities income over a period of years, consider a charitable trust. By this method you can receive the charitable deduction this year for the part of the gift to be given in future years.

Legal and Tax Advice

All major gifts involve important tax and estate considerations, which you should review with your attorney and tax advisor.

To Follow Up

Steep Rock trustees will be pleased to review possible gifts with you, your attorneys and tax accountants. Write or phone George Murphy, George Ward, Bert Read, any trustee, or call the Steep Rock office.

Land Preservation Committee Announces Acquisitions

The Land Preservation Committee is pleased to announce gifts and conservation easements as follows:

1. From Bill and Elsie McTiernan, a gift of approximately 10 acres along the Jones Bird Walk in the Depot.
2. From Ed Wilbur, a gift of approximately 3 acres along the Shepaug River and Romford Road.
3. From Ted and Hollis Clark, a conservation easement of approximately 79 acres at the junction of Rt. 109 and Romford Road.

Steep Rock is most grateful for these contributions, which help preserve the rural atmosphere of Washington and extend protection along the Shepaug River corridor.

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Susan Branson, Executive Director & Vista Editor
Vincent L. Forese, Forester

Preserve Monitoring Initiated

Editor's note: Steep Rock trustees and council members recently adopted a program to monitor the Steep Rock and Hidden Valley preserves. They will patrol specific sections and report their findings on trail use and abuse, create an inventory of plants and wildlife, and document insect infestation, especially on the preserves' hemlocks. Trustee Linda Potter shares her own insights on how anyone walking Steep Rock trails can monitor activity in the preserves.

You can employ the same scrutiny and curiosity in exploring Steep Rock that you would in your own yard.

□ First, note the obvious: number of parked cars and people along the trails—so data can be compiled on usage of that section of the preserve; erosion of muddy sections of trail caused by foot, hoof or tire, or shortcuts from one trail to another; littering or evidence of fires not in legal fireplaces; and cutting or digging of plants are some examples. Look for things that seem out of place in the natural landscape.

□ Next, observe the components of that landscape. Do trees and smaller plants seem healthy, or do you see signs of disease or insect damage? While you may be unable to identify a plant, you can describe it if, for example, you want to report that a cloud of moths erupted when you touched a branch. Without knowing their names, you may notice patterns of plants that enjoy each other's company

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STEEP ROCK ASSOCIATION, INC. Statement of Operating Fund Revenue and Expenditures 9/1/91-2/29/92

REVENUE	YEAR TO DATE
Contributions	\$47,803.48
Contributions - Horse Show	1,200.00
Sale of Maps, Books, etc.	520.00
Interest Income	275.89
Total Revenue	\$49,799.37

EXPENDITURES	
Executive Director	6,708.22
Forester	10,256.68
General Maintenance	510.75
Vehicle Maintenance	1,626.07
Picnic Expenses	1,387.37
Insurance	3,301.50
Supplies, Printing, Postage	1,995.41
Travel	84.76
Purchase of Maps	9.25
Utilities	715.84
Rent	700.00
Property Taxes	1,591.09
Professional Fees	1,645.69
Contributions	505.00
Payroll Tax	122.76
Fess, Dues & Permits	37.50
Bank Charges	7.00
Safe Deposit Box Rental	40.00
Hemlock Disease Research	8,000.00
Patrolling	3,834.00
Total Expenditures	\$43,078.89
Excess (DEF) of REV over EXP	\$ 6,720.48
*Addition to Capital Fund:	
WEC funds remaining from Pipeline Fight	\$73,292.52

Steep Rock Elects New Trustees

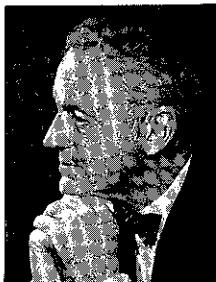
During its May 8th meeting, the Steep Rock Board of Trustees officially elected and welcomed four new members:

Carlos Canal, Jr., was elected to fill out the term of retiring Trustee Robert Frost. He and his wife, Gay, have lived in the Washington area since 1970. In 1983 Carlos retired from the Bankers Trust Company, where he had been an executive vice president and a member of the management committee. He is president of the Washington Environmental Council and played a key role in the fight against the Iroquois Pipeline. He is also a governor of the Washington Club.



His interest in environmental issues derives from his deep love of nature and its many creatures. Carlos feels the residents of Washington are very fortunate to have a unique and beautiful resource such as Steep Rock and is saddened by the blight that has beset the preserves' hemlocks. Carlos is prepared to fight the onslaught of the hemlock scale and looper with the same energy and dedication he used to defeat the Iroquois Pipeline.

Merrell (Ted) E. Clark, Jr., came to Washington in



1932 to a summer home his parents had made from an old barn on Calhoun Street, now owned by Slade Mills. In 1943 he married Hollis Logan, whose great-great-great-great-grandfather built the Logan Homestead on Old Litchfield Road, where the Clarks now live.

Ted recently retired as a partner of the New York City law firm of Winthrop, Stimson Putnam & Roberts and has become senior counsel. He served for two years as president of the Association of the Bar of the City of New York and was chairman of the New York City Conflicts of Interest Board.

Both Ted and Hollis have walked the Steep Rock trails for years. Hollis' father, Walter Logan, was also a Steep

Rock trustee. Ted and Hollis recently gave a parcel of land on Nettleton Hollow Road to Steep Rock, and last year Hollis granted a 79-acre conservation easement along Romford Road.

Gustave M. Hauser and his wife, Rita, have maintained a weekend home in Washington since 1965. A native of Cleveland, he is chairman and chief executive officer of Hauser



Communications, Inc., a New York-based investment and operating company in cable television and other electronic communications.

Gus and Rita have created the Hauser Foundation, which supports non-profit environmental, cultural and foreign policy institutions and projects. The Hauser Foundation, along with contributions from Steep Rock friends, enabled Steep Rock to build The Hauser Bridge over the Shepaug River in the Steep Rock preserve.

The Hausers report they have worn out many pairs of boots hiking and clearing the Steep Rock trails in all seasons and weather. Gus believes "Steep Rock is a treasure that enriches the lives of all who are privileged to experience its peace and beauty."

Stephen Solley owns and operates a farm with his brother in Washington. Stephen is vice president of the Litchfield County Farm Bureau and is also a member of the newly formed Sunny Valley Preserve Committee organized by the Connecticut Chapter of The Nature Conservancy.



Steve was a member of the Washington Zoning Board of Appeals for 12 years and is now an alternate member of the Washington Wetlands and Conservation Commission.

He lives with his wife, Beth, and their three children on Judea Cemetery Road near the original Solley Farm.

Preserve Monitoring *(Continued from previous page)*

in specific environments. Sooner or later, you probably will get the urge to borrow or buy a guidebook or two so you can get acquainted with unidentified vegetation.

□ Let history guide your observation, also. You may find a large old tree with outstretched branches camouflaged by younger, more slender, upreaching saplings. This is evidence of the much more open landscape created by the farming community and charcoal industry of the last century.

□ What of furred and feathered life? Binoculars and a little detective work can reveal unseen presences. Small diggings along the trail might indicate a squirrel rooting out last year's acorns or a skunk looking for grubs. A pile of feathers on the Bee Brook side of Hidden Valley tells us the goshawks must have returned. Bark scraped off a

sapling from knee to waist level is evidence of a whitetail buck having prepared for last fall's mating season. Follow a tree trunk upward from a pile of fresh, large, wood chips, and you will see the impressive oval hole created by a pileated woodpecker. Beneath an evergreen you may chance upon what looks like an animal dropping but is actually a regurgitated oval pellet comprised of fur, tiny bones, and a claw or whiskers. Speaking of scat, you'll undoubtedly see some on your rambles. If you shudder and ignore it, you may miss the fact that you are treading on a coyote's footsteps. His droppings, virtually odor-free, contain hair and pieces of bone.

Each foray to Steep Rock or Hidden Valley can be a fresh look at what's up, what's out, what's happened, and who's been there. Enjoy!

TRAIL BLAZES...

• Reforestation Continues

Last year it was 1,000 Norway spruce. This year it was 750 Norway spruce and 750 eastern white pine. The young trees were planted by the Gunnery's Outdoor Club and their instructors, Matt Holloway and Pam Taylor. The young people spent a Saturday in early May planting trees. They returned the following week to help 6th, 7th and 8th graders from the Washington Montessori School, and their teachers Sarito Lief, Kathy Coe and Karen Steir, plant more trees. Art Potter explained why the hemlocks are dying and demonstrated how to plant the new seedlings. He told the young people he hopes they'll return year after year to watch "their" trees grow.



Photo by Susan Branson

Art Potter directs Gunnery and Montessori students as they learn about reforestation in Steep Rock.

• Mark McClure in Japan

Mark McClure, chief biologist at the Connecticut Agricultural Experiment Station, who has helped Steep Rock investigate and identify the hemlock tree infestations, left for Japan in early May. There he will study the woolly adelgid and hemlock scale problems, hoping to find a natural predator of the two insects. Both pests were inadvertently introduced into the U.S. from Japan, where they also attack the trees but do not cause anywhere near the damage they do here. This leads scientists to speculate that an as-yet-unobserved natural predator may exist. Mark will return in mid-July and report his findings to the trustees in August.

• Yale Forestry Student Studies Hemlock Problems

Kathy Roy, a former high school teacher from Vermont, and currently a first year graduate student at Yale's School of Forestry, is working at Steep Rock for six weeks this summer. Kathy is studying Steep Rock's hemlock problem, exploring various options regarding reforestation. Should Steep Rock...

- consider lumbering selected sections of the preserve to reduce the risk of fire and the danger to hikers from falling limbs?
- replant all or selected areas of the preserve?

UPCOMING EVENTS

Washington Horse Show—Sunday, August 2, starting at 8 AM, rain or shine. It will be at the Steep Rock horse ring. Call the Steep Rock office (868-9131) for more information.

Steep Rock Annual Picnic—Saturday, September 12, beginning at noon. Scrumptious hot dogs, hamburgers, famous soup (so satisfying when there's a chill in the air), and delicious cakes served by trustees and council members. Join the fun. Invitations will be sent at the end of the summer.

More Trail Blazes...

- take no action, allowing nature to take its course?

At the end of the summer Kathy will submit a report outlining the consequences of each option.

• This Can't Be Equaled!

To celebrate his 87th birthday on June 3, former trustee Edward R. Peckerman, Jr., hiked from the boy scout area to the top of Steep Rock. Happy birthday and congratulations Mr. Peckerman!

• Capital Fund Gift

Steep Rock and the Washington Environmental Council announced that funds totaling \$73,292.52 have been turned over to Steep Rock by WEC. These funds remain from the fight against the Iroquois Pipeline. Those who contributed to the pipeline fight did so with the understanding that if the money was not used, it would be given to Steep Rock.

In his letter to Steep Rock trustees acknowledging the transfer of funds, WEC president Carlos Canal, Jr., noted that the fight against the pipeline was successful and that Steep Rock is a most worthy recipient of the excess funds. (See notation on Operating Fund Statement, p. 2.)

Steep Rock Association
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