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# RONDOUT VALLEY LAND CONSERVANCY



## NEWS

March 1990

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### Hansen Farm Protected!

RVLC has completed the donation of its largest conservation easement so far - a 350 acre property in Marbletown that includes historic stone houses and significant frontage on the Rondout and Kripplebush Creeks.

The property is owned by Clarence and Jane Hansen and is comprised of two farms - Feather Farm and Rest Plaus Farm, and is located at Lucas Turnpike and Rest Plaus Road. The property has been an operating dairy farm in the past and the farmland is now leased by a local farmer. It is in the heart of the proposed Rest Plaus Historic District now being contemplated by New York State for nomination to the National Register of Historic Places. Central to the district is the Grist Mill at Rest Plaus Farm, an operating restored grist mill used for educational tours and fund raisers for local community groups. One of the two stone houses on the property was the home of Charles Brodhead who obtained the original patent for 6,000 acres surrounding today's property.

The conservation easement allows the development of five additional residential structures on the 350 acres. Each can be built only in one of eight specified building areas chosen to protect agricultural land, streams, historic land areas, productive forests, and road vistas. The conservation easement becomes a vital compliment to this proposed historic district. Inclusion on the National Register of Historic Places does not necessarily protect buildings in the district. Rather, properties included become eligible for grants, enjoy the distinction of being recognized as being historically

significant, and compels review of any project nearby that involves federal money. By using a conservation easement to protect the historic land areas included in the Historic District, the District becomes truly protected.

While the property is rich in history, its preservation has many other significant benefits. The spectacular views towards Mohonk and the Shawangunk Ridge from Rest Plaus Road and Lucas Turnpike will be forever available to motorists. The land bordering the two creeks on the property will remain free of development. Wildlife on the property is abundant including species found along the Rondout Creek such as Red Fox, Mink, and

*(Hansen cont. on p. 2)*



*view from Old King's Highway  
photo by Charles Purvis*

(Hansen cont. from p.1)

River Otter as well as rare or endangered species including the Golden Eagle, Peregrine Falcon, Eastern Woodrat, Osprey, and Red-Shouldered Hawk. As part of the recorded conservation easement, Mrs. Hansen, an avid wildlife enthusiast, made a list of 266 plant and animal species sighted on the property. Not only does this list demonstrate the importance of the protection of this land, but it will remain as a record of the species living on the land in 1989.

The Hansens feel protection of their property through a conservation easement enables them to feel secure about the land's future. By donating an easement, they have forever prevented a major development of the land. Another major factor in making the donation was the reduction in eventual estate taxes on the property which have so often forced heirs to sell the family property just to pay the tax. The five house sites were kept out primarily to pay whatever tax may become due on the transfer.

The Hansen property is adjacent to the 127 acre Gorton property, the first property RVLIC accepted a conservation easement on. The two protected properties combined comprise a majority of the Rest Plaus Valley. RVLIC views the Hansen's gift of a conservation easement as a gift to the community. The sight of open farmland and special vistas, protected streams, and an intact historic district enriches all of our lives. We wish to thank Clarence and Jane Hansen for their far-sighted gift to us all.

## Choice For The Future

When looking closely at the zoning laws for the towns in the Rondout Valley, one realizes that the blueprint for the future is of suburban sprawl rather than the rural land pattern we currently enjoy. Prime farmland is zoned for one acre lots and spectacular clear streams can have houses built near to the banks.

Applying density controls to an entire town is a difficult task since there are many unique parts of every zoning district. These density controls should be seen as a general guide rather than as minimum standards where every house built is 50 feet off the road, every cul-de-sac is the maximum distance allowed and its radius the minimum. Pretty soon, every subdivision begins to look the same and the farmland and clear streams which were once such a part of life in the area begin to disappear.

Land preservation and development do not have to be mutually exclusive goals. Every property in a zoning district is unique and deserves careful planning so that the land is used in a wise manner. Conservation land planning focuses on the location and siting of development rather than the maximum number of allowable units. By applying the principles of conservation land planning using the minimum density requirements in the zoning law as a guide, our area can accommodate development in a way that will not compromise its rural land pattern. Under a conservation plan, a property is evaluated for its unique features (prime agricultural soils, stream corridors, wetlands, wildlife habitat) as well as areas of the property which can sustain development while protecting those unique features.

In order to ensure that a conservation land plan remains in effect after the land is transferred, conservation easements are used to permanently restrict the location and amount of development. The use of conservation easements may also generate tax benefits for landowners, increasing the economic advantages of conservation planning. When considering the tremendous development costs and long review processes that conventional development demands, selling land subject to a conservation plan begins to make sense.

Our ability to ensure that our area retains its rural land pattern rests with every landowner. Take a look at your property and apply the zoning law as a minimum standard. If you don't like what you see, consider the benefits of conservation planning.

## Out and Around

In addition to meeting with individual landowners, Ira Stern, RVLC Executive Director, also has addressed groups of landowners and the public on private land preservation.

In November, Ira was a member of a panel which discussed "Open Space Planning" at a forum sponsored by the Marbletown Residents Association. Other members of the panel included Merrilee Pope, chairperson of the Marbletown Planning Board, Matthew Bialecki, an architect and principal of the Office of Rural Architecture, Judith Schneyer of Dutchess County Cooperative Extension and Sally Mazzarella, chairperson of the Rhinebeck Planning Board. The panelists offered a vast range of open space planning tools which included farmland preservation, conservation easements, and specific methods that are available to planning boards during the review process.

In early December, Martha and Bob Steuding hosted a brunch at their home for some Olive residents to meet Ira and other members of the RVLC Board. At the brunch, questions were answered regarding the conservancy's program and gave people a chance to become familiar with our efforts in the Town of Olive. We thank the Steudings for their hospitality and for getting us all together.

## A New Home

The RVLC has been offered its first outright donation of a property by Virginia Schoonmaker. Mrs. Schoonmaker has offered the former Alligerville Post Office building, in the hamlet, for RVLC to utilize as a permanent office location. The building is a 20' x 25' wood structure complete with the counters and mailboxes used by the Post Office between 1930 and 1955. The property, across from the firehouse, is bordered by the Rondout Creek, and is visible from County Route 6 just upstream of the bridge over the Rondout.

RVLC has spent the winter obtaining the necessary zoning permits for the property, and plans to begin fund raising for a spring renovation. Anyone wishing to donate time or materials to the renovation project would be most welcome.

We are most grateful to Mrs. Schoonmaker for providing us with a permanent home on such a beautiful property.



*former Alligerville Post Office  
(small building on left)  
photo by Ira Stern*

## The Economics of a Charitable Donation

In past newsletters, it has been explained that a tax deduction may be available for conservation easement donations. What is not often appreciated, however, is that the financial benefit of the tax deduction can be 50% or more of the after tax gain which would be received from a sale of the property.

Suppose you bought land 10 years ago for \$100, and that today the land has a value of \$500. You decide to donate a qualified conservation easement prohibiting all further development. The value of this restriction is appraised at \$100 - that is, the restriction will reduce the value of the remaining property from \$500 to \$400.

Your charitable deduction would be \$100. Let's say your income tax rate, as a New York State resident, is about 35% (New York City Resident, 38%). Your conservation donation will give you a tax savings of \$35.

In contrast, if you had sold the development rights for \$100, you would have paid a tax of \$28 (\$100 minus \$20 of allocated basis times 35% tax rate) and received \$72 after-tax. The \$35 you received from the donation of the conservation easement is almost 50% of the \$72 you would have received by selling. If you are a resident of New York City, with its higher taxes, you would receive \$38 in tax savings for the donation versus \$69 after-tax from a sale. The tax deduction is worth 55% of a sale.

In comparing the value of the tax deduction with the value of a sale, the critical variable is how much the property has appreciated over its acquisition cost (plus capital improvements). The more the property has appreciated, the more gain you will have on a sale and the more tax you will pay. The charitable deduction, however, is based only on today's value, without regard to original cost. Thus, the more your property has appreciated in value, the more valuable the charitable deduction compared with selling. To take an extreme example: Suppose that you are a New York City resident, you acquired property for zero, and the

property today has development rights worth \$100. The tax deduction for an easement donation would be \$38 versus after-tax sale proceeds of \$62. Thus the tax deduction is worth 61% as much as a sale.

The above numbers show that you can earn significant financial benefits from your property while still retaining it and preserving its character for the benefit of future generations. Of course, conservation easements can provide for limited future development for family or investment while still generating a tax deduction for the donation. In some cases, this may make the difference between needing to sell your property and not needing to sell.

Two notes of caution: First, the above analysis assumes that you have income against which you can deduct your charitable donation. If you do not have enough income in any one year, however, you may be able to divide the conservation donation into separate parcels to give away over several years, or spread the tax savings over a period of five years depending on your individual tax situation. Second, the foregoing analysis is only a general summary and does not take into account individual circumstances which can affect results. You should consult a tax advisor before making a donation. RVLC will be happy to work with you and your advisors to attain the maximum benefit to which you are entitled by law.

*By Robert Toan, Tax Attorney*

## Party

On November 19, 1989, Board member John Novi hosted a reception at the Depuy Canal House for supporters of the Conservancy. More than seventy-five people came to meet the RVLC directors, and view maps and photographs of our recent projects. A large topographical map of the valley showed areas covered by conservation easements. Photographs generously donated by commercial photographer Charles Purvis brought some of the spectacular protected properties to the reception for all to experience. We plan to hold similar annual events to honor our supporters whom we depend on so much.

## More Conservation Easements

Robert and Vivian Toan of Ashokan Road in the Town of Marbletown have donated a conservation easement on 55 acres of their 100 acre property bordering the Esopus Creek. The conservation easement fully restricts the property from further residential development and keeps all outbuildings out of sight of the Esopus.

The property consists of a large field and woods along the Esopus and up the slope towards Ashokan Road. The waterfowl along the Esopus here are numerous and the protection of the Toan's property will ensure the continuation of this habitat.

For the Toan's, who have cherished the land since their purchase 8 years ago, a conservation easement provided the perfect mechanism for its permanent protection from unwanted development of the land, while keeping it entirely in their private ownership.



Larry Friedman and Michele Hertz have donated a conservation easement on their 6 acre property in the Town of Rochester. Located off Stony Kill Road, the property has 600 feet of frontage along the Mill Kill. The easement will provide for the construction of one house located out of sight of the Mill Kill. With this donation, RVLC adds more of the scenic Mill Kill to permanent preservation.

## RVLC Receives Grants

RVLC has recently received two grants. The J.M. Kaplan Fund has generously donated \$25,000 to the organization - \$5,000 for operating costs and \$20,000 for establishment of a new land acquisition fund. The land acquisition fund will enable the Conservancy to acquire option agreements on

threatened property. Such agreements enable us to secure a property and allow time to locate a conservation buyer. The fund will also provide money for the up-front costs (appraisals, surveys, legal fees) of bargain sales, options, and other transactions. We plan this to be just the beginning of a land acquisition fund available to preserve community open space. Your tax-deductible donation to the land acquisition fund would greatly enhance our ability to make a difference in the area. The Kaplan Fund is demonstrating, through grants like this, their commitment to the preservation of rural New York State and we are grateful.

The New York State Council on the Arts made a \$4,710 grant to RVLC to underwrite the costs of the quarterly newsletter and to begin a four-part public presentation series on land trusts, rural planning, and other relevant issues. The NYSCA grant will also enable RVLC to expand its coverage to the Town of Olive with the production of a brochure and the development of a preservation plan for the town.

## Thank You!

We would like to thank the following people for their financial contributions since the last newsletter.

*Sidney Blum  
Edward J. Bormann  
Arielle Curtin  
Richard & Betty Davenport  
Alyson Davis  
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**JOIN US!**

The Rondout Valley Land Conservancy depends upon your support to keep our open country land productive and beautiful. Please help out by sending your contribution today!

Member	\$25	_____	Benefactor	\$1,000 or more	_____
Supporter	\$50	_____	Senior Citizen,		
Sponsor	\$100	_____	Student	\$10	_____
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Checks should be made payable to "Rondout Valley Land Conservancy." Please mail your tax-deductible contribution to:  
Rondout Valley Land Conservancy  
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Please contact me regarding preservation of land in my area. \_\_\_\_\_

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**THANK YOU VERY MUCH!**

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