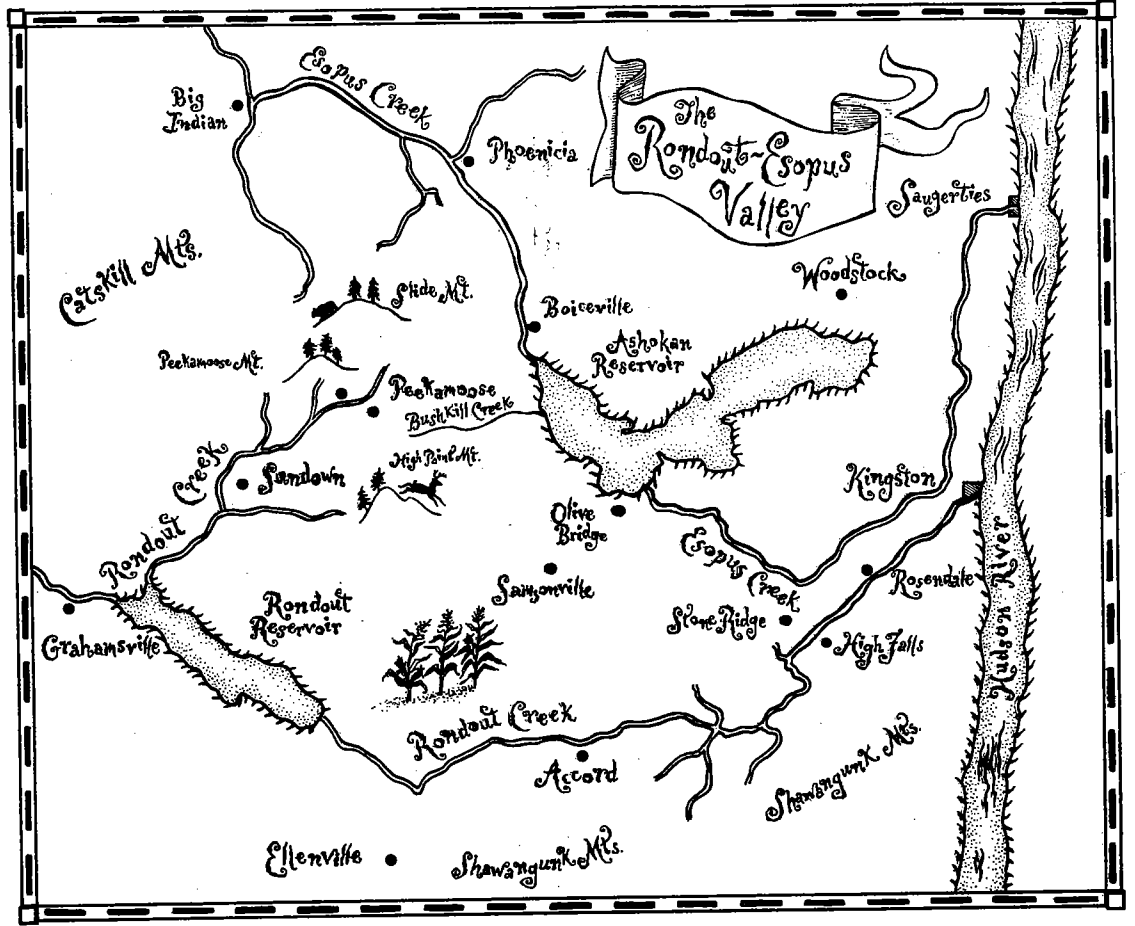




NEWS
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SPRING
1 9 9 4

INSIDE:

- *Life Before Ashokan*
- *Tax Alert*
- *RELC Director Presides Statewide*



A Sense of Place

A sense of place informs the mission of the Rondout Esopus Land Conservancy. The place is the valley framed by the Catskill and Shawangunk mountains and defined by the Rondout and Esopus Creeks.

Both Creeks share a common landscape and history. Rising near each other in the Catskill mountains, fed by ice cold springs, they have been long renowned as “trout rivers.” Only in this century, as they descended to the valley floor, were their waters impounded in reservoirs and harnessed for electric power. In their lower reaches, both meander through corn-rich plains dotted with stone houses, before emptying into the Hudson River only miles apart.

The Rondout and the Esopus Creeks are “of a piece” with the valley they share and with the history of those peoples who first settled here. Their names themselves reflect this. “Esopus,” from the Delaware-Munsee, is a Native American word for “little river.” “Rondout” is probably an hybridized English-Dutch version of “redoubt,” referring to the fort built at its mouth in the 17th century.

Here and now and in this place, the mission of the Rondout Esopus Land Conservancy is to provide interested landowners with the legal means to plan for the future use of their lands — a use that is sensitive to this unique landscape, to the history of this place, and to the trust this generation owes the next generations to help preserve for them the valley of these two creeks.

Elinor Boice, President



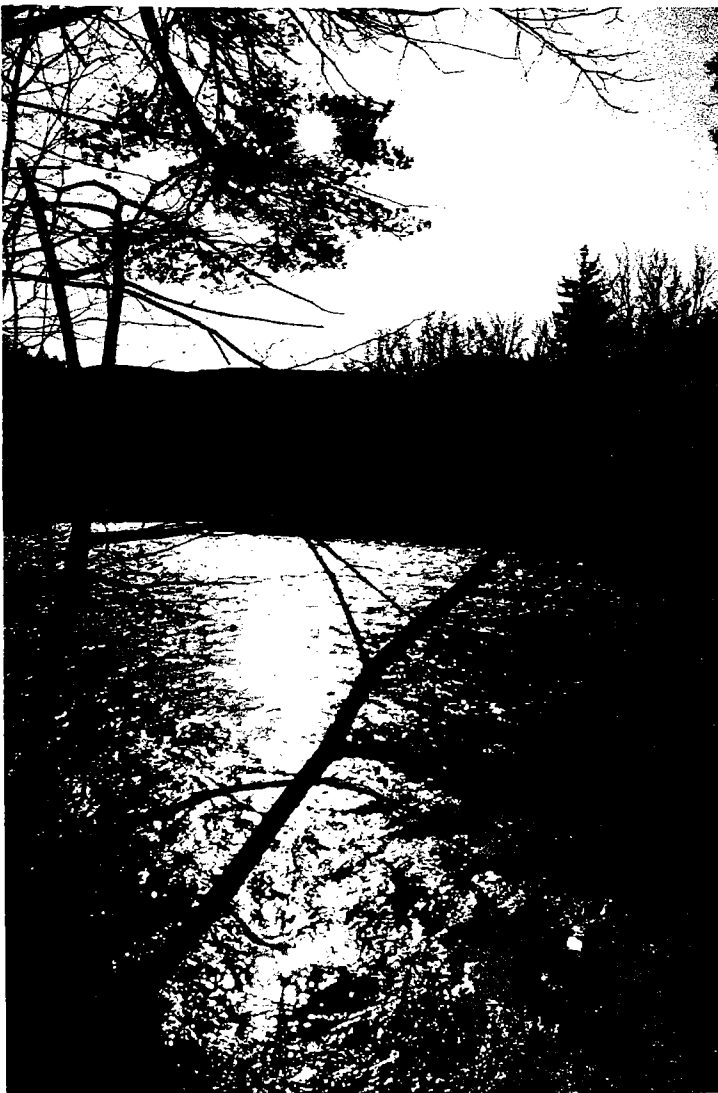
Life Before Ashokan



“People need to understand that putting a conservation easement on their land is not relinquishing control of it, but taking control of it.”

Lois Wiedner Langthorne donor of a conservation easement on 254 acres overlooking the Ashokan Reservoir in W. Shokan.

Esopus Creek at Sunset



According to an article published in 1877, in *Harper's New Monthly Magazine*, corn, rye, oats, and buckwheat were the main cultivated grain crops of the valley farms in the decades before the Ashokan Reservoir occupied the heartland. Most farms had an orchard; and vegetable crops, especially those that could be stored for winter use, were widely grown. For milk and meat, cows were kept, chickens for their eggs and meat, and sheep for wool and mutton. Pigs were common; the slaughtering season typically came in late fall with the approach of cold weather. Horses and oxen were the beasts of burden. Hay, corn, grain, and oats were of key importance, both as winter feed for horses and cattle, and also for sale to those users of draft animals who did not have their own pasturage and hay fields, such as lumbermen, hemlock bark peelers, charcoal makers, and quarryowners.

When the Ashokan Reservoir is low we can see old stone walls that enclosed the farm fields; we can see cellar holes of farmhouses, some few dating from as early as 1740, and traces of the lanes that ran from farm to village. There were many farms in this valley; most produced surpluses for sale beyond the requirement for substantial self-sufficiency. The local mills were basic to the economy, as producers of sawn timber and as millers of grain. Hunting, foraging, and gathering were important also, in terms of food realized and for the diversion these activities furnished from the ordinary chores of living. Strawberries, raspberries, blackberries, and blueberries were gathered in their seasons. In the blueberry patches, as on the southern slopes of High Point, fires were set periodically to favor the wild crop.

Each competent citizen of Olive, woman or man, was proficient in a variety of skills. A young woman was a spinner of wool and flax, weaver of carpeting and coarse cloth, dairymaid, mother, farmwife, seamstress, launderer, preparer of food for daily needs and for storage for later use. A young man was farmer, father, carpenter, cooper, stone-mason, blacksmith, wheelwright, shoemaker and harnessmaker, mechanic, often also experienced in lumbering, bark peeling, quarrying, droving, charcoal making, and hunting.

We should not think that life was idyllic. Life was often harsh and short of duration - look to the cemeteries for the evidence. The work could be brutal - try building a stone wall or snaking a huge log off a mountainside or drilling bluestone in a quarry all day. And the streams did not always run pure. Tanning of hides resulted in major pollution of streams, and lumbering and clearing of land on the hillsides for cultivation resulted in massive erosion and silting of streams.

Much of our early history is on record, published by town historians and in town archives, now convenient to public access, but there is a major need to gather more information together, to glean the history contained in church, county, and private records, from letters written and received, and from study of the land itself.

Sherret "Sherry" Chase

Photo by Jean Kallina, Olive resident and professional photographer

TAX ALERT

Tax Bill Encourages Land Protection

Last summer President Clinton signed into law the Omnibus Budget Reconciliation Act of 1993 which set forth significant changes in the tax system. This Tax Alert highlights the effect of the new Tax Act on land preservation and the economic opportunities that have resulted for the owners of open land. You may wish to send this information to your tax professional to find out if any of these tax saving opportunities could benefit you or your heirs.*

Tax planning should include looking at your land holdings and their protection

Changes in the Alternative Minimum Tax rules, higher income tax rates, and increased estate taxes have made tax planning an even more important exercise for most Americans. Preservation of land holdings can be a source of tax-saving strategies.

The Internal Revenue Service provides for a charitable deduction to any landowner who reduces the value of his property through the gift of a qualified **conservation easement** (Section 170[h]). The property's protection must be for "conservation purposes" such as a scenic view, the preservation of prime farmland, a significant ecosystem or an historic land area. The value given up by restricting the land is determined by an appraiser.

Alternative Minimum Tax Change Opens Door To Land Gifts

When President Clinton's tax bill passed in early August, land trusts around the country celebrated the end of a seven-year struggle to change a law that discouraged land preservation.

The bill repealed a provision of the Alternative Minimum Tax (AMT), dating back to 1986, that limited the deductions taxpayers could claim for donating appreciated property - including stocks, land and conservation easements.

Under the AMT provisions, people who gave land or other greatly appreciated property to charities often couldn't take the fair market value as a charitable gift when figuring their tax for the AMT rate.



Now any gift of appreciated property will be deductible for the full fair market value. "I predict that non-cash charitable contributions like **conservation easements** will start happening again for tax purposes as they had prior to the 1986 Tax Reform Act", stated Stephen Small, a trust and estate attorney in Boston and the author of *Preserving Family Lands*.

What is a Conservation Easement? It is a recorded legal agreement voluntarily made by a landowner to preserve land in perpetuity. It spells out the changes that can take place on the property and gives a land trust the ability to enforce the restrictions. How do I determine whether putting a conservation easement on my property would mean a tax deduction?

1. Meet with a land trust representative to discuss goals for the property in the future and to decide if the land could qualify for a deduction.
 2. Choose a qualified appraiser (experienced with **conservation easements**) and explain the restrictions to be placed on the land.
 3. With some research the appraiser will be able to determine if there is a loss in value, resulting from the restrictions, and how much that loss would be.
- Loss in value = tax deduction.**

** Tax and family land planning is complicated and personal. This Tax Alert is not intended to be a substitute for individual tax and legal advice and planning.*

New from the Land Trust Alliance!

**CONSERVATION OPTIONS:
A Landowners Guide**

This 64 page booklet includes:

- Clear, concise explanations of the conservation techniques available to landowners, including conservation easements, donations, and bargain sales
- Interviews with landowners who have protected their land
- Federal tax information
- Simple charts that give an overview of options available
- Information on working with land trusts
- A supplement for New York State

This booklet is available through the RELC. See tear-off on last page of this newsletter.

Having recently prepared your '93 tax return, you may wish to plan ahead and consider these options for '94.

SOME PLANNED GIVING OPTIONS

RELC can help donors utilize various giving opportunities that would result in protecting endangered landscapes and natural communities while donors:

- eliminate or reduce capital gains
- avoid estate taxes and probate costs
- receive an income tax deduction

BEQUEST: outright gift of money, property, and/or conservation easement by a will

GIFTS OF LAND:

outright gifts	gift of land to RELC to restrict & sell
undivided interests	gifts of a part of the total property are made to spread out income tax deductions over a longer period
remainder interest	gift of land upon death to a nonprofit while reserving right to live on property until that time.

To discuss a planned gift in confidence, call the RELC at (914) 657 3310. Donors considering any of these options should obtain their own legal counsel.

This Tax Alert insert is made possible by a grant from the Rural New York Grant Program provided by the J.M. Kaplan Fund, and administered by the Land Trust Alliance of New York.

On a Related Tax Matter

DeWitt Hasbrouck, who with his wife Marge donated an easement on their 56 acres in High Falls to the Rondout Esopus Land Conservancy raises a point on the impact of New York State's Forest Tax Laws 480 and 480A. These laws allow landowners assessment reductions of up to 80% when they put their lands (minimum of 50 acres required) under a state-monitored forest management plan. Recent hearings produced criticism of the laws. But, in a letter to the state's chief forester, DeWitt suggested that "Property under 480 and 480A does not create a need for tax-supported services such as schools, new highways, garbage collection, etc. "This observation," DeWitt wrote, "also applies to conservation easements."

Thank You!

These generous individuals and businesses have made contributions to the Rondout - Esopus Land Conservancy since the last newsletter.

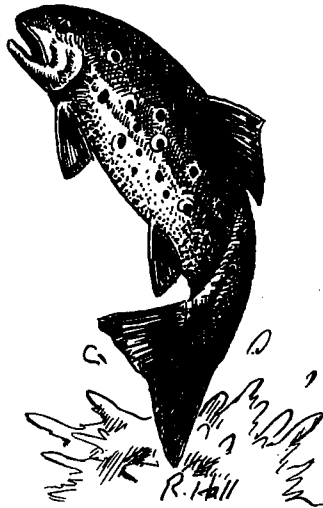
Anne Altshuler
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 Adam & Janine Weil
 Arthur Zimpelmann

Our Woods Creatures Sound Off On Tape

We have a dandy cassette tape for sale: "Wild Sounds of the North Woods". This is a 63-minute rendition of field recordings of frogs and toads, mammals and especially birds, 111 species in all, with a 32-page accompanying booklet for information about each. Price \$10, plus \$2 for shipping and handling, from RELC at P.O. Box 345, High Falls, N.Y. 12440. You will enjoy this! See tearoff on last page of this newsletter.



RELC Director Presides

Ira Stern, a board member of RELC, our former executive director, and The Rondout Esopus Land Conservancy resident expert on the technical aspects of easements and planning, has been honored by appointment to a major statewide post. Ira recently was named chairman of the New York State Advisory Committee that oversees the Land Trust Alliance of New York.

LTA-NY concentrates on helping local land trusts such as ours to improve their effectiveness. Ira also has been named to the National Land Trust Council, an advisory group with nationwide representation. An Accord resident, Ira is executive director of the Dutchess Land Conservancy.

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JOIN US !

The Rondout-Esopus Land Conservancy depends upon your support to keep our open country land productive and beautiful.

- | | | | |
|------------------------------------|-------|---|----------------|
| <input type="checkbox"/> Friend | \$25 | <input type="checkbox"/> Benefactor | \$1000 or more |
| <input type="checkbox"/> Supporter | \$50 | <input type="checkbox"/> Senior Citizen | \$10 |
| <input type="checkbox"/> Sponsor | \$100 | <input type="checkbox"/> Student | \$10 |
| <input type="checkbox"/> Patron | \$500 | <input type="checkbox"/> Other | \$ _____ |
- Enclosed is my employer's matching gift form
 Enclosed is \$12 for Wild Sounds Cassette
 Enclosed is \$6 for Conservation Options: A Landowners Guide

Please mail your tax-deductible contribution to: Rondout-Esopus Land Conservancy
 PO Box 345
 High Falls, NY 12440

- Please contact me regarding preservation of land in my area.
 Please send me a free reprint (14 x 11) of map on first page.

Name _____

Address _____

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 John Novi
 Hilton Purvis
 Ira Stern

Logo by Michelle Hertz
 Hilton Purvis

Map by Ron and Melanie Hall,
 Olive residents and children's
 book illustrators.





NEWS



AUTUMN

1 9 9 4

INSIDE:

- ***Conservation Easement Case Study***
- ***New Advisors***
- ***HQ Update***
- ***An Afternoon of Stories - Dec. 11***



photo by Rudy Klaiss

Raecine Shurter, Monitoring Committee Chair, and Bowen Northrup, Board Member, posting new "Conservation Area" sign on Sass Easement in Lomontville.

Monitoring Conservation Easements In Perpetuity

Hail to our newly energized monitoring service: that is, the system of regular annual inspections of properties under easement with RELC. to ensure, over the years, that the terms of easements are being faithfully observed by property owners as wished by the original grantors. This undoubtedly will become more important with the passage of time as properties change hands.

Each inspection produces a report indicating changes, natural or manmade, that have occurred on the property since last inspected, and notes on interesting flora and fauna seen on the site. One of the first easement holders to be visited this round were Charles and Nancy Sass, whose spectacular 45 acre site in Lomontville consists mainly of a vast wetland that supports a huge array of wildlife. Our monitoring chieftain, Raecine Shurter, a walking encyclopedia of natural lore, noted cardinal flowers, duck potatoes, blue vervain and verbena hastata growing amid the predictable profusion of purple loosestrife. Board Member Bowen Northrup and camera-wielding Rudy Klaiss, accompanying Raecine, noted fresh beaver activity and stirred into flight numerous waterfowl including a sole Canada goose, a blue heron and ducks who scooted away too swiftly to be identified.

(Continued on page 2)



CONSERVATION AREA

This property is under conservation easement. Together the Rondout-Esopus Land Conservancy and the property owner cooperate to ensure that the special natural features of this property are protected in perpetuity.

The Sass inspection, on a glorious early September day, also brought the inauguration of our handsome new signs (depicted here) that can be tacked up on properties under easement when the owners wish it. They sport dignified dark green lettering on a silver background to inform passersby that the property in question is under easement. They aren't "No Trespassing" signs. We placed three of them at strategic corners of the Sass property with the blessing of Charles and Nancy.

B.N.

Design by Jane Byers-Bierhorst

Board Of Advisors

In its quest to identify and help with the most pressing land preservation issues facing our region, RELC has been assembling a group of advisors who bring expertise and geographic diversity to the organization. Acting as a sounding board and assisting the Conservancy's efforts in fundraising and protecting land, the advisory group has already participated in two forums - one on the New York City Watershed and the other on the Shawangunk Groundwater Study, jointly commissioned by RELC and the Mohonk Preserve.

Augmented

With

Talent

John Bierhorst, West Shokan. A writer and translator in the field of Native American Literatures, John has a strong interest in the natural history of the eastern Catskills.

George Elias, Claryville. Long active in planning and environmental issues in his town of Denning, George represents us in the northwesternmost part of the territory we are committed to serving.

Glenn Hoagland, Mohonk Preserve. Representing an important land steward on the Shawangunk Ridge, one of two mountain systems in our area, Glenn provides us with excellent advice on land preservation methods.

Rudy L. Klaiss, Cottekill. Recently retired New York Times photo lab printer and supervisor, Rudy not only takes first class pictures for our publications, but also distributes our newsletters.

Sara McGinty, Rosendale. Currently the presiding Town Justice of Rosendale, Sara is a real estate attorney who tenders advice on land specific matters for RELC.

John Novi, High Falls. A founding member of RELC, John recently stepped down from the Board of Directors to devote more time to his restaurant. We are pleased to have his continued involvement.

Paul Odom, Samsonville. A recently retired engineer in Petrochemical Engineering & Construction, Paul's computer skills have been put to great use in almost everything the Conservancy does.

Rodney Sage, Samsonville. Olive native and owner of Catskill Mountain Crystal, Rodney has contributed his time and talent to our organization.

Virginia Schoonmaker, Alligerville. Her involvement with the Conservancy, not ending with her gift of a building for our headquarters, Mrs. Schoonmaker continues to help in fundraising and developing our organization.

Raecine Shurter, Olivebridge. Eternally devoted to maintaining the environment of her hometown, Raecine has been directing the RELC's easement monitoring effort - a vital part of our mission.

I.S.

The Hasbrouck Conservation Easement: A Case Study

A conservation easement is a legal agreement in which a landowner donates the development rights to his or her property to a public or private land trust. The landowner restricts only the development rights to the land, and retains all other ownership rights. The land trust's function is to ensure that the restrictions contained in the easement are complied with forever. Because conservation easements do not prohibit all development and do not require the landowner to relinquish title to his or her property, they have become a practical, flexible and highly popular land use planning tool.

* * * *

One of the Rondout Esopus Land Conservancy's most important jobs is to explain to landowners how conservation easements work as a tool for land preservation. This case study traces the steps taken by Marbletown landowners Marjorie and Dewitt Hasbrouck in donating a conservation easement on their property in 1992 to the Rondout Esopus Land Conservancy.

STEP 1: Initial Contact With Conservancy.

In the spring of 1990, my husband and I read a local newspaper article about the work of the Rondout Esopus Land Conservancy and began to think about the possibility of protecting our land. We called and scheduled an appointment.

STEP 2: Visit by Conservancy.

Within a few days a representative of the RELC came to our home to talk to us about conservancy easements and to walk our land with us.

Our land, 56 acres of forest and wildflowers includes substantial frontage along the Coxing Kill Creek and Mossy Brook, both major streams in the Shawangunk-Rondout watershed. The Coxing Kill area contains a waterfall and the stream splits and rejoins on the property, forming an island. The inner part of the property is comprised of magnificent forest and the meeting of several streams.

The property has been in our family for 300 years, we think, and we love it and yearned to preserve it as far as possible. We were pleased to hear that it easily met the Conservancy's criteria for protection and that because of our property's long road frontage we could easily set aside a few building lots.

During the visit, we discussed the entire process of preparing a conservation easement from creating a baseline data file on our land to the Conservancy's annual monitoring of the property. Other than surveying and appraisal costs, which we might not need to incur, we would need to make two tax-deductible contributions to the Conservancy. The first to cover the RELC's costs for the annual monitoring of our property; the second, a partial reimbursement for the Conservancy's professional planner's work in drawing up the easement. The amount of the contribution requested, however, can vary with the size and accessibility of the property and the landowner's ability to pay.

STEP 3: Landowners' Tasks

Survey - During one of our later meetings, we showed the Conservancy's professional planner the various surveys which had been made of our property over the years. He felt these were so specific no new survey was required.

Decisions on Development Restriction - My husband and I chose to permit 4 building sites (of a size permitted by local zoning laws) along the property's road frontage. This plan would leave the interior woodland unaffected, allowing future generations to enjoy these acres as we had.

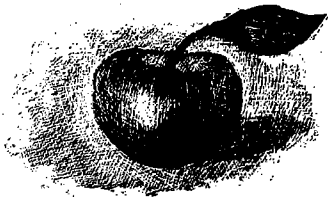
Appraisals - Since we were not interested in an income tax deduction, we did not have to do an appraisal.

STEP 4: Conservancy tasks

Conservancy Drafts the Deed of Conservation Easement - A Conservation Easement is actually a deed and contains a legal description of the property and a description of what is being conveyed. The "deed of conservation easement" reflects the fact that only a portion of the rights of ownership are being transferred. It is, therefore, detailed about what rights are retained by the landowner. All easements contain three parts:

1. **the Recitals**, which explain the rationale for protecting the land - the physical attributes of the property and its agricultural, scenic, and environmental values along with the municipal, state or federal laws that encourage the protection of rural open space;
2. **the Terms of the Conservation Easement**, which lists permitted and prohibited uses and activities on the property; and
3. **the General Provisions**, which itemize the obligations of both parties. Although parts of the document are generic, substantial portions of it are unique to the property and the landowner's own plan for protecting it.

(Continued on page 4)



Draft Version of the Easement - The Conservancy provided both copies of the preliminary easement to its attorney, to us, and to our attorney for review.

Final Version of the Easement - When all questions were answered and suggestions incorporated, the final draft of the conservation easement was prepared.

Assemble Baseline Data File - While the conservation easement was being prepared, the Conservancy also compiled the baseline data, a visual record that recorded the condition of the land at the time the easement was written. The file included copies of the survey, tax and topographical maps and photographs of existing buildings and land features. This file will be used when the Conservancy monitors the property for compliance with the easement. The monitoring process, performed annually, includes a field visit to the property to compare current conditions to the baseline conditions.

Annual monitoring reports are added to the baseline data file.

STEP 5: Signing of the Easement.

After my husband and I and the Conservancy had approved the final language of the easement, and after the baseline data had been assembled, the document was signed by the President of the Conservancy and notarized as required. At this time a tax-deductible contribution was made to the conservancy to cover the expenses of drawing up and monitoring the easement.

STEP 6: Recording of the Easement.

The Conservancy then took the signed easement to the county courthouse in Kingston, where it was formally recorded by the County Clerk. A copy is kept on file at the Conservancy along with the baseline data. We also received a copy of the easement for our records..

This whole process took almost 2 years, although it could be considerably shorter. It is an important process and needs to be carefully thought out. After all, with the Conservancy's help we were protecting our land forever.

M.H.

We wish to thank the Columbia Land Conservancy for its permission to use this story idea.

"I love almost all story-telling, but this woman—Gioia Timpanelli—is the greatest I have heard in the art"
-Robert Bly

The Rondout-Esopus Land Conservancy

presents

An Afternoon of Fireside Tales for Grownups

A Fundraiser with two-time Emmy winner

Gioia Timpanelli

Sunday, Dec. 11 at 3 P.M.

Ulster County Community College, Vanderlyn Hall

Gioia will tell folktales, anecdotes, traditional tales - including the story she told Vice President Gore in Kingston this September. Join us for a magical afternoon in the holiday tradition.

Entrance \$15. Tickets available in advance. See tear-off.

Thank You!

These generous individuals and businesses have made contributions to the Rondout-Esopus Land Conservancy since the last newsletter. Since then the Conservancy has gained 45 new members.

Scott Abrahamson
 Larry Alpert
 Barry Benepe
 Peter & Helena Bienstock
 Jane Byers Bierhorst
 Kathleen Biondo
 Mrs Gladys Bormann
 Christie Brunson
 Catskill Mountain Crystal
 Mary and Larry Cone
 Alby Cook
 Bonnie Cooper
 Timothy & Ruth Ellen Countryman
 Priscilla Derven & Steve MacDonald
 Marjorie & James Dunbar
 George & Helen Elias
 Tory Ettlinger and Fred Goldfrank
 Mrs Arnold Fedde
 Grace Fener-Markofsky
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 Drs Bonnie Gintis & Carol Robin
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 Eric Hertz & Troy Harrison
 Michelle Hertz & Lawrence Friedman
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 Mary Johnson & Melva Wade
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 Norman & Dorothy Van Valkenburgh
 Ursula Van Rydingsvard
 Mary Johnston & Melva Wade
 Robb & Pat Webb
 Albert & Joanna Wiegman
 Mary & Philip Weinberg
 Arthur Zimpelmann

Among these contributions were several given in memory of Carol Mittelholtz, sister of Board Member Marge Hasbrouck.

HQ Momentum is Good

Renovations to our Alligerville headquarters, the former post office in that hamlet, are proceeding. Our electrical system is fully installed and inspected, with major contributions from professional electrician Rick Kelly. Work parties Aug 27 & Sept 24 got some insulation tacked up, a door and a window installed, and much of siding on the new addition put up. Major thanks are due to volunteers Reggie Smith, Bob Herbert, Art Markle, Rodney Sage, and Rudy Klaiss. The end is not yet in sight, but further workparties are scheduled for Oct. 22, Nov. 19, and Dec. 10 from 9am until quitting time.

B.N.

The Conservancy HQ Bldg needs an exterior front door, 34 x 80.
 If you can help, please call us at 914 657 3310.



Working with landowners to preserve
special open spaces

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The Rondout-Esopus Land Conservancy depends upon your support to keep our open country land productive and beautiful.

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| <input type="checkbox"/> Individual | \$25 | <input type="checkbox"/> Benefactor | \$1000 or more |
| <input type="checkbox"/> Family | \$35 | <input type="checkbox"/> Senior Citizen | \$10 |
| <input type="checkbox"/> Supporter | \$50 | <input type="checkbox"/> Student | \$10 |
| <input type="checkbox"/> Sponsor | \$100 | <input type="checkbox"/> Other | \$ _____ |
| <input type="checkbox"/> Patron | \$500 | | |

- Enclosed is my employer's matching gift form
- Enclosed is \$6 for Conservation Options: A Landowners Guide
- Enclosed is \$15 per ticket for An Afternoon of Fireside Stories.

Please mail your tax-deductible contribution to: **Rondout-Esopus Land Conservancy
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Please contact me regarding preservation of land in my area.

Name _____
Address _____

Please send a copy of this newsletter to:

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