

## The Mendon Foundation Mission Statement

### Mendon Foundation, Inc. is a New York State not-for-profit corporation established to:

- 1 Preserve, protect, and enhance the scenic, natural, recreational and structural resources in the Town of Mendon and directly adjacent properties.
- 2 Maintain a responsible stewardship of assets and properties held or controlled by the corporation.
- 3 Establish and promote local environmental education on issues pertinent to the preservation of natural resources in the Town of Mendon, either independently or in conjunction with others.
- 4 Establish and promote programs to monitor the natural resources in the Town of Mendon, either independently or in conjunction with others.

To meet these objectives, the incorporators decided on a nonpolitical, town-wide structure consisting of six districts, each to be represented by a Board member responsible for the Foundation's activities within that district. There are also three "at large" Board members for a total of nine members on the Board of Directors. The Foundation will have tax exempt status upon receipt of Internal Revenue Service approval in early 1993.

The Foundation offers sensitivity to the protection and reclamation of the area's natural resources while supporting the development and growth so necessary to the Town's economic and cultural viability. It is not against growth and development, but exists to balance that with alternative uses of the landscape. The Foundation is supported solely by private donations and receives no tax funding.

The Mendon Foundation is a resource available to the residents of the Town of Mendon who have questions about property use or improvement. \*

**L**and trusts are local, regional, or statewide nonprofit, tax-exempt organizations directly involved in protecting important land resources for the public benefit. As they are not "trusts" in the legal sense, many refer to themselves as conservancies, foundations or associations. These organizations develop from the perceived needs of the community and are funded largely through membership dues and donations from individuals, businesses and foundations.

America's nearly 900 land trusts have protected over 2 million acres. These include farms, wetlands, wildlife habitat, urban gardens and parks, forests, ranches, watersheds, coastlines, river corridors, and trails. They protect land that has natural, recreational, scenic, historic, or productive value.

Various mechanisms can be used to protect land through a land trust. A **Conservation Easement**, or **Restriction** is a legal agreement the landowner makes with a third party to restrict use of the land in specified ways. The third party is usually a land trust or public agency. The landowner can often realize estate, property or current income tax benefits with this approach.

Easements restrict development to the degree necessary to protect the significant value of the property. Sometimes this totally prohibits construction, sometimes it does not, depending on the objective of the protection. When an owner sells or gives away only one or two rights, private ownership may be maintained.

Easements may be limited in duration (term easements), but most are perpetual. Only perpetual easements qualify a donor for tax benefits. An easement is attached to the land deed and the original owner and all subsequent owners are bound by its restrictions.

Other conservation mechanisms include **Limited Development**. The land trust arranges a plan where the least environmentally significant portion of a property is carefully developed in order to finance conservation of the rest.

**Donation** is the gift of property to the land trust.

**Purchase or Bargain Sale** is the sale of property to the trust for less than market value, reducing the cost to the trust and offering tax benefits to the seller. \*

*This information is published in part by The Land Trust Alliance, a national land trust based in San Francisco.*

# How You Can Get Involved

*Are you interested in maintaining the feeling of the natural spaciousness that is Mendon today?*

*Do you enjoy watching the wildlife in your open, wooded or wetland areas?*

*Would you feel comfort in knowing that there is a plan and an organization to support preservation of the rural Mendon charm that attracted so many of its current residents?*

## Let Us Hear From You.

By completing the form at the end of this Newsletter, you will tell us of your support for the Foundation or that you have an interest in more information about us. Volunteer your time, talent or expertise.

Memberships will be available in early 1993 after tax exempt status is received and dues become tax deductible.

## Begin To Think About Your Own Property.

Are there sections that you would be willing to donate to the Foundation for a potential tax reduction?

Are there some restrictions you want to attach to your property for aesthetic, historical or natural reasons?

## Contact A Foundation Representative.

The Foundation can assist you in reviewing options available to you in your own circumstances. Many agencies are prepared to help in the natural resource management endeavor and the Foundation can help you make the most of your contribution.

You may contact any of the Board members for more information. \*

## Mendon Foundation and HFL School District Join Forces.

The Mendon Foundation and Honeoye Falls-Lima School District have joined forces to monitor the water in Honeoye Creek. As its first public project, the Mendon Foundation donated water testing equipment to the HFL School District last fall which allowed students to participate in the national Adopt-A-Stream program.

The Adopt-A-Stream program encourages students to gain field experience while learning about the biological, physical, geographical and chemical properties of a stream. Mr. Roland Lyle, Senior High Economics teacher, had an interest in capitalizing on the beauty of Honeoye Creek and created an ongoing class project using the test equipment.

The first team to accept the challenge included Bryan Milne, Levi Klehamer, Joe Schiedel, Rick Joint and Jamie Morton. They identified problems, discussed possible solutions and set a course of action. The students took samples of the creek water from 11 locations within the Village of Honeoye Falls and a control sample from a kitchen tap. They researched the history of Creek pollution and interviewed families who were affected in the past by questionable water. Next semester's students will continue the project with a survey of homeowners who live adjacent to the Creek. The long term goal is to persuade the Village to establish a trail along the Creek bed.

The water tested clean, but the young scientists did report that the results could vary depending on the season, water level and temperature. Most importantly, they had the opportunity to explore first hand an aspect of our local environment. Their report states, "We must all become involved and educated about our problems and ways to solve them if we are to survive. The time for blaming others is over, we are all responsible for our water problems and we can all help solve the problems." \*

## Land Restrictions and Tax Benefits

The donation of an easement can yield significant tax benefits for the donor. As a charitable contribution, it may qualify as a federal income tax deduction, or reduce property and estate tax liabilities.

The donation of a conservation easement is tax-deductible provided that it is perpetual and donated exclusively for conservation purposes to a qualified agency, such as the Mendon Foundation. "Conservation purposes" include land preservation for outdoor recreation by, or education of, the general public; the protection of natural habitats; the preservation of open space for significant public benefit; and the preservation of historically important land or buildings.

The value of the donation is determined by appraised fair market value of the property without the easement restriction and with the restriction. The difference between these two appraisals is the easement value. Laws and circumstances dictate the amount one can claim as a charitable deduction, but it is generally based on the easement value.

Estate taxes are calculated on fair market value and can therefore be too high for many heirs to pay. If the property owner has placed a restriction on the land, taxes will be figured on the restricted value.

Some critics claim that organizations encouraging land restriction are depriving communities of the property tax income. Though taxable value of restricted land may be lower, a 1980 study by the New Jersey Conservation Foundation concluded that surrounding land values increased. Also, research by the Urban Land Institute documents that preserved open space has enhanced local tax bases. \*



# SAVING A FARM FOR THE FUTURE.

A land trust is helping Eugene and Rose Gorton keep their dairy farm in Stone Ridge (NY) from being dotted with houses in the not-too-distant future.

The Gortons are 90. They have lived on their 127-acre dairy farm on Old Kings Highway for more than half a century. At one time they owned 75 head of cattle and milked 30 of them. But now they are too old to work the farm. And until recently the future of the place worried them. The property boasts quaint rural views and a carefully restored old stone house that Gorton believes was built by Col. Hasbrouck who served under George Washington during the Revolutionary War.

"We'd like to see the place be a farm — forever," said Gorton. "If we give it to someone, they could sell it to build houses all over our fields. But I think this land trust will work. I believe it will work out all right. "Course, we won't be here to see it."

The Gortons, who have no children and whose relatives have shown no interest in the farm, wanted to give it to their neighbors and caretakers, the Farquhars, who have been taking care of the farm and them for a long time. But the Farquhars could not afford to pay the inheritance taxes on such a valuable piece of property.

The solution has been for the Gortons to sign a conservation easement with the Rondout Valley Land Conservancy and the Mohonk Preserve.

Ira Stern, director of the Rondout Valley Land Conservancy explains. "We are not avid environmentalists. We are not against development. But we think this is a realistic way to deal with development so it grows in the right places." And they are private. That means they can move quickly while government agencies with similar purposes languish in tangles of red tape.

The conservation easement is their "basic tool," he said.

"The Gortons wanted no subdivision forever on the 127-acre farm. In signing an easement, they gave up any rights to develop the land now or in the future in order to protect its conservation value." The Gortons spelled out their restrictions on the easement: no roads, no houses — just fields, barns and the farmhouse. The conservancy agreed to monitor the easement and enforce it. "To do this," said Stern, "we go out there two times a year and make sure the terms are covered. If we see a road going in or sites starting, we enforce the easement." Enforcement could mean that legal action has to be taken. But often, all that is needed is a warning, Stern said.

The easement is a legal document that remains with the deed of the Gortons' land forever. No future owner can legally ignore its terms. There are tax breaks for the Gortons, their heirs and future owners. "There's a little less tax to pay, and less inheritance tax," Gorton said, with mild understatement.

The farm will now be appraised as open farm land, which could be for a tenth of its value as developable land. The difference between the two values, which could amount to many thousands of dollars, is considered by the IRS as a gift to a non-profit organization, and the Gortons, as donors, get the federal and state tax break. In addition, future owners will pay low farm property taxes and the Farquhars will pay reduced inheritance taxes when they take possession of the property. \*

## Mendon Foundation Lecture Series



### Monday, March 22nd George Appleton

*George will speak on the importance of forestry to the economy and the impact the individual land owner can have.*

### Monday, April 5th Chris Latella

*Chris is a Pittsford entrepreneur who will talk about garden plantings and designs to attract birds, bees and butterflies.*

### Monday, April 26th Sharon Coates

*Sharon is a partner in a local landscaping company and will be discussing the benefits of proper lawn maintenance with an organic approach.*

### Monday, May 3rd Don Hammond

*Don, Senior Park Interpreter at Mendon Ponds Park Nature Center, will acquaint us with the many activities of the Center.*

*All lectures will begin at 7:30 PM  
HFL Middle School Cafeteria  
Quaker Meeting House Road*

***\$3 per person donation.  
All proceeds go to  
The Mendon Foundation.***

## YES, I am interested in The Mendon Foundation.

- I would like to become a member of the Foundation.       I would like a Foundation member to contact me.
- I would like to be a volunteer for the Foundation.       All of the above.

Name \_\_\_\_\_

Address \_\_\_\_\_

Phone (Day) \_\_\_\_\_

(Evening) \_\_\_\_\_

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