

# GREENWAYS

Newsletter of  
Delaware & Raritan Greenway, Inc.  
Volume 7, Number 4  
Winter 2000

## In Perpetuity

### A Growing Greenway

In December, Delaware & Raritan Greenway partnered with Mercer County and the New Jersey Green Acres program to purchase a conservation easement from Hopewell Township resident, Ethel Theriault. The easement protects twenty acres in Hopewell Township adjacent to our Cedar Ridge Preserve on Van Dyke Road extending the Cedar Ridge Preserve to nearly 110 acres.

The reasons landowners preserve their land are as diverse as the landowners themselves. Each individual has a unique story that calls them to protect the land, and unique needs that determine the structure of the land protection agreement.

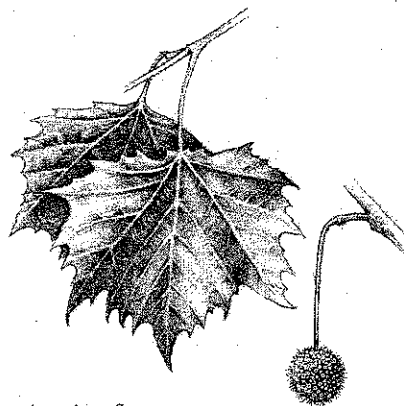
Ethel Theriault's reasons to preserve her land, and her commitment to caring for her land, are deeply rooted in the earth. Her philosophy to live gently and responsibly toward the earth is reflected in the beautiful rugs she makes from remnants of old clothes, and in the worldly marionettes to whom she gives life. Rumpelstiltskin-like, she spins straw into gold.

"I just don't think the land on this farm can support any more houses," she states.

It was here, that this native of New England got a breath of fresh air from her then city environs. She and her husband Gerry came looking for "a little piece of Maine" and found it on a little farm on forty-two acres nestled in the rolling hills of the Sourlands.

"Oh, it was heaven," she beamed, her face lighting up with joy as she reminisced about her move from Haddon Heights to Hopewell. "It felt really liberating. We were tucked back in here off of Stony Brook Road which was dirt then, and we had the long driveway. The four children could roam the whole farm, camp-out in the woods, build tree houses; they had the run of the place. We had gardens and my husband had a great hobby of cutting down multi-flora roses," she added with a laugh.

After Ethel's husband Gerry died in 1986, the roses started creeping in on her. In response to her lamentations, she received two gifts; from her oldest son, a beautifully illustrated book of *Briar Rose*, and from



American Sycamore  
(*Platanus occidentalis*)

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## Inside

- Season of Conservation
- Live Off Your Land
- New Board Members Named
- 1999 Donor Recognition

## Foundations, Corporations Support Land Preservation

The Geraldine R. Dodge Foundation awarded D&R Greenway a grant of \$40,000 to promote and secure permanent protection of environmentally sensitive lands in central New Jersey. The Foundation commended Greenway, citing our experienced staff and creative flair for using marketing tools to reach landowners. They added, "The versatility with which you work with multiple partners, innovating appropriate scientific, legal, financial, cultural and historical approaches to meet each circumstance, is simply remarkable." Thank you to the Dodge Foundation!

The J. Seward Johnson, Sr. 1963 Charitable Trust awarded D&R Greenway a grant of \$25,000 to support our proactive land preservation program and expand the network of protected land in central New Jersey.

D&R Greenway also received an unrestricted grant of \$15,000 from the Curtis W. McGraw Foundation in support of our land preservation initiatives.

Merrill Lynch & Co., Inc. contributed \$5,000 to D&R Greenway's operating fund to support our mission to preserve the natural environment within our community and the state of New Jersey.

Williams Gas Pipeline Co. - Transco contributed \$10,000 to D&R Greenway to protect land in Lawrence Township. See story on page 4.

Thanks to all, for their ongoing support, their confidence in D&R Greenway, and their commitment to land preservation. ♡

# Common Ground

## The Season of Conservation

BY LINDA J. MEAD

In central New Jersey, we are blessed to experience the seasons of nature. The whiteness of the winter snow highlights the red cardinal. On a spring walk, we are treated to sounds of rushing streams from melting snow and new shoots of wildflowers emerging from the earth. Long days of summer sunshine blend into stunning sunsets and night sounds that keep us company under starry skies. As

the sun moves lower on the horizon and days shorten, autumn colors our world. At D&R Greenway, we enjoy all of nature's seasons' and one more—the season of conservation closings. Closings take place throughout the year, though we find they tend to accumulate at the beginning and the end of the calendar year. The reason is twofold: many landown-

ers wish to time their closing in a particular year to take advantage of the income tax benefit, and many landowners are motivated at income tax time to seriously consider their options and related tax benefits, thus beginning the process which leads to a closing a year later. The lessons for landowners are: a) land preservation can provide significant estate and income tax benefits, b) it can be beneficial to consider your personal financial situation when determining the best time to preserve your land, and c) it takes a minimum of a year in the best circumstances to

*Continued on page 5*

## New Board Members Named

Thomas A. Moore and John Weingart were recently elected to D&R Greenway's Board of Trustees. In making the announcement, board chairman Neil Upmeyer welcomed the two new members adding that as D&R Greenway strengthens and expands its board, it will strengthen and expand the organization to continue in the leadership role it has as central New Jersey's regional land trust. Tom Moore is president and CEO of Nelson Communications, Inc., a company in the medical communica-

tions sector. A graduate of Princeton University, Tom held several positions at Procter & Gamble. Most recently he served as President of Procter & Gamble's Health Care Products Worldwide and then Group Vice President of the Procter & Gamble Company. Tom has been active in a wide range of community and professional volunteer activities. He served as chairman and president of The Cincinnati Ballet Company and on the board of numerous organizations. He currently serves as chairman of the board of the American Health Foundation as well as director of the National Public Radio Foundation. He is also a member of the Board of Medical Science Systems. John Weingart is a senior fellow at the Center for Analysis of Public Issues where he is completing a book called *Waste Is A Terrible Thing To Mind*. He is the co-author of a previous book, *Reform of Undergraduate Education*, which was given the "Book of the Year" award by the American Council on Education. John previously served in New Jersey state government for more than 20 years, focusing on land use planning and the design and administration of regulatory programs as



Thomas A. Moore



John Weingart

an assistant commissioner and division director in the Department of Environmental Protection. John is currently a visiting associate at Rutgers University's Eagleton Institute of Politics. In addition, he is the host of *Music You Can't Hear On The Radio*, New Jersey's oldest folk music radio program heard every Sunday evening on WPRB, the Princeton University station. John has a degree in sociology from Brandeis University and an M.A. in public affairs from Princeton University's Woodrow Wilson School.

## Conservation Options

### "Live Off Your Land"

Traditional financial planning tools used in innovative ways to preserve land can provide landowners with substantial estate and income tax benefits and the opportunity to receive a stream of income and "live off their land." Long employed by wealthy individuals to shelter investments, these tools have been much less frequently used to benefit landowners through land preservation. They are not only useful to wealthy individuals. Depending on the landowner's situation and specific needs, these tools can lower or eliminate capital gains tax, property tax and roll back taxes, and provide a charitable deduction for six years and income for life. They can also lower estate taxes for a landowner's heirs. The financial planning tools include annuities, charitable remainder trusts (CRT) and bequests. Recently, Wade and Art Martin of

The Martin Group, PaineWebber of Princeton have assisted D&R Greenway by providing financial planning information to landowners to help them preserve their property, receive a stream of income and substantial tax benefits and benefit D&R Greenway. Because of the unique needs of each landowner, the financial arrangements are structured on an individual basis. To illustrate, an example of a possible scenario follows. Example: Mrs. Greenwood, age 60, and her now deceased husband purchased her 68 acre wooded property 25 years ago as an investment. They dearly loved the land and enjoyed the privacy it provided. Mrs. Greenwood can no longer care for the property and wants very much to see it preserved as open space. Though

she is interested, she cannot afford an outright donation of the property to D&R Greenway. She needs a new car, minor roof repairs on the house and would love to take a trip to Europe that she and her recently widowed sister have been dreaming of. She also would like a stream of income to augment her current retirement income. She has no children but several nieces and nephews whom she might like to leave a little something to. The developers are knocking at her door. The solution recommended by PaineWebber, Inc. results in tax savings, additional annual income and estate benefits, as described in the chart below. D&R Greenway can arrange a meeting for you at no cost with PaineWebber, or meet with you and your financial planner, to determine the arrangement that can best meet your needs and preserve your land. Call us today at (609) 924-4646. Editor's note: Many thanks to Wade and Art Martin of the Martin Group, PaineWebber, Inc. of Princeton for their support of land preservation.

Unplanned – Developer Sale	Planned – Tax Efficient Sale	Benefits of Planned Approach
Sale price received by landowner in lump sum ... \$300,000 Less capital gains tax (20%) .. (60,000) Less state income tax (5%) .... (15,000) Net after capital gain and state income tax..... \$225,000 Invested in a 15-year treasury bond at 5.5% ..... \$225,000  Income per year ..... \$12,375          Total interest paid over 15 years ..... \$185,625 Principal returned at the end of 15 years ..... \$225,000 Federal estate tax of 40% upon death ..... (\$90,000) Net after estate tax ..... \$135,000	Sale price ..... \$300,000 Amount to buy annuity ..... 270,000 Money for car, roof and trip to Europe ..... 30,000  Less capital gains tax..... (6,000) Less state income tax..... (1,500) Net cash after capital gain and state income tax ..... \$22,500  Annual income ..... \$21,900 from D&R Greenway purchased annuity for \$270,000 providing monthly payments of \$1,825 (\$21,900 annually) for her lifetime with 15-year guaranteed payout.  Cost per year for \$300,000 of life insurance purchased through an insurance trust ..... (\$3,000) Net per year ..... \$18,900  Guaranteed 15-year net payout ..... \$283,500     Federal estate tax-free remaining for heirs from life insurance trust ..... \$300,000	Increase per year (52.7 %) ..... \$9,525                      Total 15-year increase ..... \$97,875          Increased amount left to heirs ..... \$165,000

## Williams Gas Pipeline Company – Transco Gives \$10,000

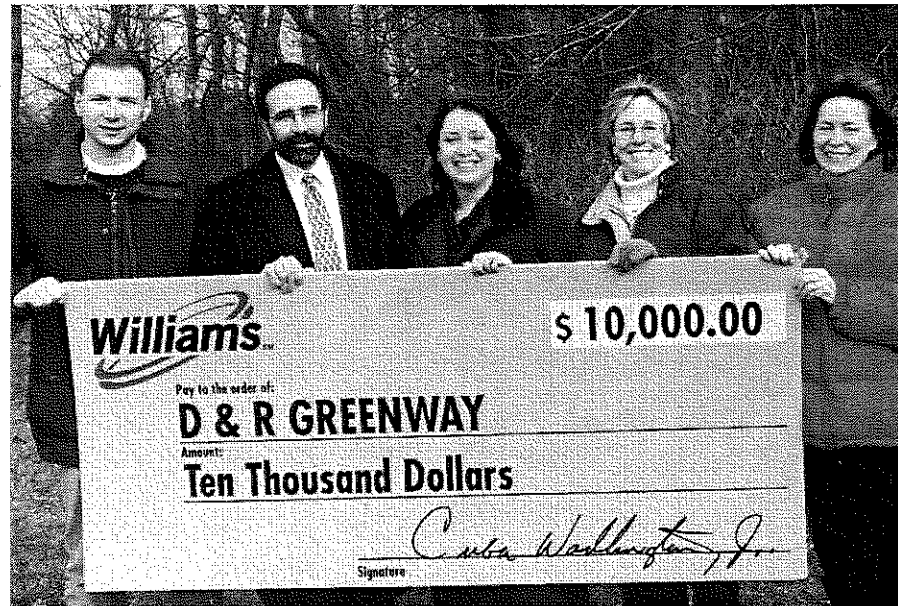
Mario DiCocco of Williams Gas Pipeline Company – Transco announced a gift of \$10,000 to D&R Greenway. The gift will be used to help purchase thirty-three acres of wooded land located along the Stony Brook Greenway just inside the border of Lawrence Township.

Mr. DiCocco, director of field operations for the company shared, “New Jersey has one of the most proactive land preservation programs in the country, and we are proud to contribute funds that help to purchase additional property. Williams Gas Pipeline – Transco shares New Jersey’s goal of preserving natural resources for the public’s use and enjoyment. Our company has a long-standing commitment to enhancing the environment in communities across our pipeline network.”

In accepting the gift, Linda Mead, executive director of D&R Greenway commended Transco for their conservation initiatives on their ninety-one acre neighboring property that was protected through a conservation easement nearly ten years ago. “Transco has been a good corporate partner. They have managed their preserve to provide quality habitat and protect the environment. We are glad to have them as a partner in this effort as well.”

In 1998, the Williams Gas Pipeline – Transco Compression Station received an award given by the Wildlife Habitat Council and national recognition for making significant achievements in the creation and conservation of wildlife habitat.

Wildlife enhancements at the site include the construction and monitoring of nest boxes for bluebirds, tree swallows and wood ducks. Meadows are rotationally mowed to maintain habitat for songbirds, gamebirds, reptiles and small mammals. Forest stands are managed to provide diverse habitat. Twice yearly area schoolchildren visit the trails on the site to learn more about pro-



Russell Markowski, Station 205 manager (left) and Mario DiCocco, director of field operations for Williams Gas Pipeline Company – Transco present a check to Linda J. Mead, executive director of Delaware & Raritan Greenway (center) and Greenway board members Joyce Copleman and Lisa Stockman (right).

tecting wildlife habitat and the creatures who flourish there.

The land D&R Greenway is working to protect now, thirty-three acres of wooded open space, is located adjacent to the Williams Gas Pipeline Compression Station on Cold Soil Road. Williams Pipeline Company joins with many neighbors in contributing funds to protect the remaining open parcel.

Kathy Trenner, another neighbor working in support of the initiative describes the land, “It is a step back in time to walk through woods which are more than fifty years old. The property is almost exclusively mature forest and provides a necessary compliment to the area residents—human, plant and animal.”

## Got a Match? You Can Help!

Do you know if your employer matches contributions to non-profit organizations? It’s worth your time to check! If you work for a company with a matching gift program, you can double your gift to D&R Greenway just by submitting your company-provided matching gift form along with your contribution. In this way, you garner additional support for the causes and programs that you believe in and are committed to.

Each year D&R Greenway receives several thousand dollars of vital operating support in the form of matching gifts. These funds, along with contributions from individuals, foundations, and corporations, enable us to continue our efforts to preserve land here in central New Jersey.

Check it out—see if you can double your money!

## In Perpetuity

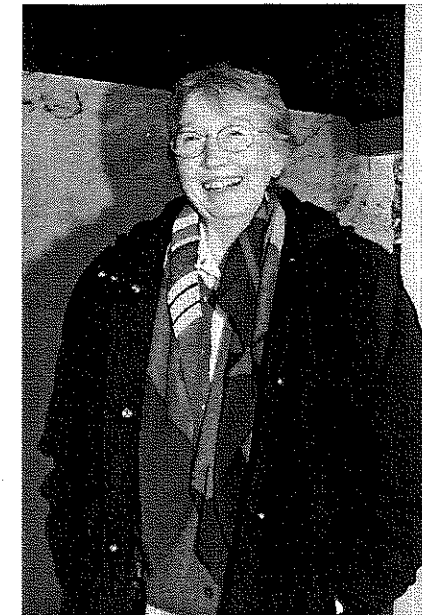
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the second son, a goat—one gift for the spirit and one for the body.

Today, *Briar Rose* holds a spot on her bookshelf, the goat is gone, the roses are once again held at bay by the activities of a working farm, and a herd of miniature horses and donkeys graze and roam the meadows. Mrs. Theriault’s daughter-in-law, Mary Lou, runs Brumar Farms, where she raises and sells the miniature horses and donkeys for pets. The morning I visited, the farm felt simultaneously quiet and alive.

Mrs. Theriault loves the open space and her privacy. She wanted to protect her land and continue to live there—and wanted a flow of income. To help her meet her goals, D&R Greenway worked with Wade and Art Martin of The Martin Group, PaineWebber of Princeton to identify a solution that would meet these needs.

Again, in *Rumpelstiltskin*-style, the Martin Group and D&R Greenway partnered to spin straw into gold. They showed Mrs.



Landowner Ethel Theriault

Theriault how she could use traditional financial planning tools in creative new ways to “live off her land.” (See Conservation Options on page 3.)

The solution resulted in Mrs. Theriault placing a conservation easement on her farm, permanently protecting her land. The easement

allows her to continue to live there and her son Bruce and his wife Mary Lou to continue the farm.

With a portion of the proceeds from the bargain sale of the conservation easement, D&R Greenway purchased an annuity that will provide Mrs. Theriault an income for life. She also received a lump sum now to meet some current expenses including replacing her car. True to form and mindful of the environment, the new car she plans to purchase will be electrically powered.

In describing the process, Mrs. Theriault said, “It was so much fun I want to do it again. D&R Greenway is great to work with. This isn’t just for the wealthy. Everyone can take advantage of it.” In fact when we were photographing her for this story she requested, “Take my photo in front of the sheds or barn—somewhere that shows the down-to-earth realities of this old farm. I want everyone to know this opportunity is accessible to them.”

To learn more about how you can preserve your land and benefit financially, call Linda Mead at D&R Greenway, (609) 924-4646.

## Season

Continued from page 2

move from making a decision for land preservation to final closing. It is important to review your options early.

We want to thank our 1999 Conservation Heroes who celebrated closings this past year: Andrea Bonette, Dave & Peggy Dondero, David & Joan McGee, and Ethel Theriault. Each has made a significant contribution to the greenway, ensuring that we’ll have a place to experience the seasons of the natural world.

The celebration of a conservation closing is the best gift of the season. To find out how you can join in the next celebration, call Linda Mead or Bill Rawlyk at the Greenway office, 609-924-4646.

## Save the Dates

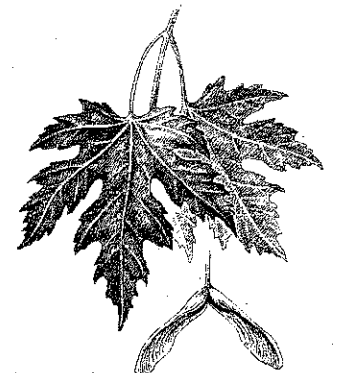
Saturday, March 25, 2000

Learn more about how you can protect land at the New Jersey Land Trust Rally, AT&T Learning Center, Basking Ridge. Look for Greenway presenters at two of the 32 sessions: *From First Blush to Champagne: Romancing the Landowner to a Successful Settlement*, and *Friend Raising: Marketing Your Mission*.

Sunday, June 4, 2000

Join us at D&R Greenway’s annual fund raising event, *A Vision of Land Protection – Crossroads of the American Revolution*. We are kicking-off an exciting new program, *Galas for the Greenway*, which is sure to guarantee a round of good times. Stay tuned!

Call 609-924-4646 for registration information for both events.



Silver Maple  
(*Acer saccharinum*)

## A Revolutionary Time in Land Preservation

The New Jersey State Green Acres Program recently announced a new project—"Crossroads of the American Revolution"—that defines a vision for land preservation in central New Jersey. The project goals are to acquire land on a large-scale basis by preserving as much of the remaining Revolutionary War landscape as possible, while providing stream corridor protection and recreational trails.

Dennis Davidson, Deputy Administrator of the Green Acres Program explains, "Central New Jersey has a unique historic and cultural landscape. It is the geographic focus of an unusual wealth of our natural and cultural heritage. The biological and historical diversity that resides in the forests, fields, farms and structures of this landscape provide opportunities for interdisciplinary education through the preservation and interpretation of these resources.

"More Revolutionary War battles took place in New Jersey than in any other state. Remarkably, many vestiges of the Revolutionary War era still remain—mines, mills, soldier's footpaths, revolutionary leaders' homes, encampment sites, battlegrounds, and barracks. Many of these sites are already preserved in public ownership; many more can still be preserved. What is even more remarkable though, is that much of the landscape over which Washington's army crossed from battle to battle is still open land."

D&R Greenway is working with the Green Acres Program and other interested partners, including the National Park Service, to develop an integrated plan that will help interpret New Jersey's role in the American Revolution, preserve our biodiversity, maintain and improve our water quality, provide recreational opportunities for the citizenry, maintain farming as a viable occupation in the region,

and retain the aesthetic character of the landscape.

The Crossroads of the Revolution Corridor will provide connecting trails between Revolutionary War sites including major sites at Morristown's Jockey Hollow National Historic Park, Washington Crossing State Park, the Trenton Barracks, Princeton Battlefield State Park, and the Monmouth Battlefield State Park. The trail system will link Jockey Hollow to Washington Crossing State Park, Washington Crossing to the Trenton Barracks and Princeton Battlefield, and the Princeton Battlefield to Monmouth Battlefield.

The Crossroads Corridor will preserve major natural open space areas along the routes to integrate a "corridor and node" concept that provides corridors to connect the residential areas along the trails with major open space nodes. The corridors provide

recreational access at all points while the nodes provide large natural areas that will preserve the biodiversity through minimizing the edge effects that come from too extensive human disturbance on natural areas.

Farmland will be preserved along the trail system to maintain the aesthetic/historic landscape that was present during the Revolutionary War and to illustrate the value that Revolutionary armies placed on the resources available on these farmlands. Farmland preservation will also help to maintain the farming industry in this region.

Along all the routes, efforts will be made to identify and interpret the relationships of natural areas, farming and Revolutionary War strategy by making educational materials available to those using the trail system.

Editor's note: Special thanks to Dennis Davidson and the staff at Green Acres for the development of this story. \*

## New Lands Preserved in 1999

In 1999, D&R Greenway added nearly 100 acres of open space to our network of protected lands.

The historic Coryell farm, preserved by David & Peggy Dondero, the site where George Washington's aide, Cornelius Coryell, helped Washington to plan the Christmas Crossing in 1776. Preserved in its original agricultural setting, this property above the bluffs at Lambertville provides important habitat for birds that migrate along the Delaware River in the nationally-recognized Atlantic Flyway. The Donderos have allowed for trails through the woods so that others can enjoy the wildlife and learn about the historic significance of the land.

Sourland Mountain lands in East Amwell, preserved by Andrea Bonette and David & Joan McGee.

These forested properties extend the preserved refuge which links Greenway's Northern Stony Brook Preserve to the Lindbergh estate. Habitat for great horned owl, fox, and turkey, these preserved lands serve as the basis for a future regional hiking trail that we envision will extend across the Sourland ridge.

The extension of the Stony Brook Greenway preserved by Ethel Theriault. These fields and woods in Hopewell connect to Greenway's Cedar Ridge Preserve, one of Greenway's earliest conservation easements donated by Walter and Dorothy Fullam. Preserving both sides of the brook protects against runoff and pollution, protecting water quality and wildlife habitat. \*

## Delaware & Raritan Greenway 1999 Donor Recognition

Preserving our Heritage  Protecting our Future

Delaware & Raritan Greenway celebrated a successful 10th Anniversary year! We protected nearly 100 additional acres of open space, including woodlands, fields, and waterways. (See story previous page.) That brings the total to nearly 3,000 acres by the end of 1999. We are currently working with landowners on an additional 2,500 acres.

In 1999, individual giving increased by nearly thirty percent and the number of contributing members increased seventeen percent.

Corporate contributions increased by fifty-three percent. D&R Greenway gratefully acknowledges our donors for their contribution to the success of our organization and their support of land preservation in central New Jersey.

### LEADERSHIP GIFTS (\$10,000 or more)

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\* increased level of giving in 1999

\* new donor

† includes restricted gift

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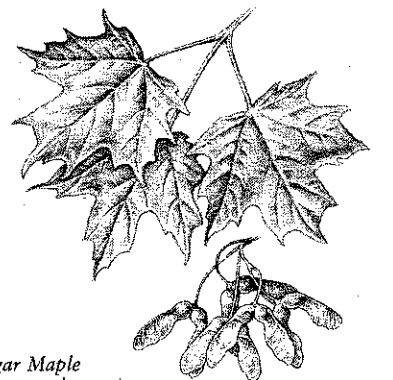
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Sugar Maple  
(Acer saccharum)



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(*Scolopax minor*)

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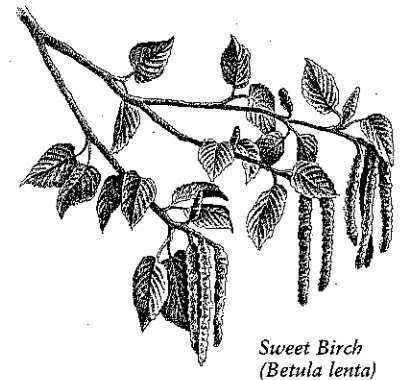
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