

Watershed Observer



Newsletter of the American Chestnut Land Trust
Volume 14 No. 3, Summer 2000

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Calendar Highlights

(see page 5 for full calendar)

October 14 — ACLT Chili Cook-off and Auction

November 4 — ACLT Sponsored Canoe Trip--**Spaces are still available**

ACLT's Summer Intern

ACLT was very fortunate to have the volunteer services of Erin Parrish this summer as she earned the final six credits necessary to graduate from Virginia Polytechnic Institute. Erin graduates with a major in Environmental Policy and Planning from the VPI's School of Architecture and Urban Studies, Department of Urban Affairs and Planning. We're sure Erin will never forget her six week tour of jungle warfare: working outside in the heat and humidity; the incessant biting flies, ticks, and mosquitoes; and the poison ivy that managed to literally spread from head to foot.

Erin was of great help to the land trust performing much needed trail maintenance, sign painting, and exotics control work. We turned Erin into a ruthless killer who spent hours roaming the woods and roadsides with hatchet and herbicide in quest of the exotic invasive Tree-of-Heaven. She set up experimental plots to test the efficacy of herbicides on our common exotics, pulled weeds at the beach at Warrior's Rest, and in addition to all her other hard work, Erin planted a beautiful native wildflower garden in front of the ACLT office.

Her stamina and ability to work in less than optimal conditions was a source of continual amazement to us. We'll certainly miss her great work ethic and willingness to tackle some of the more formidable tasks that face land management. Erin, who lives in Alexandria, VA, spent her time in the area with her grandfather, ACLT Charter Member Wally Ashby. She is currently looking for work in environmental policy and planning.

—Dan Sampson



Summer Intern, Erin Parrish, takes a short break with Dan Sampson, ACLT's Land Manager, and volunteer, Matt Lewis.



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Published quarterly by the American Chestnut Land Trust. The ACLT is dedicated to the preservation of Calvert County, Maryland's Natural and Historical Resources. To date ACLT, which was founded in 1986, has preserved 812 acres and has accepted management of an additional 1700 acres owned by the State of Maryland and The Nature Conservancy.

Editors: ~~Ellen and David Farr~~

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From the President's Desk ...

Dear Land Trust Members and Friends,

Have you seen the documentary film "Powers of Ten"? The opening scene begins with two people picnicking in a park and zooms up for a bird's eye view of the park within its city. The next jump outward shows the city's relation to the region, then it zooms again to show the region's setting within the continent, and so on, until we see earth from space—our picnickers left far behind.

Our Land Trust is similarly nested within its geographic and cultural settings here the Mid-Atlantic region. Interwoven with our place in space is our place in time. **You, an individual ACLT member and supporter, are a fundamental element in these complex relationships. Without your work, ideas and support the land would be here, but our Land Trust would not exist.** Each individual member brings unique and important assets.

ACLT's best news recently has been the State of Maryland's acquisition of the Goldstein Bay Front farm from The Nature Conservancy (TNC). As most newsletter readers know, TNC is the world's largest land conservation organization and ACLT's most dedicated partner. TNC held the magnificent Bay Front farm in trust for over a year before the State was able to acquire it, thus assuring that this keystone property in the Parkers Creek watershed was protected from development and will be enjoyed as wild lands by future generations.

ACLT has opportunities to support TNC also. Twice this year TNC's national headquarters office in Washington DC has brought groups of staff members from the national and other state TNC offices for ecological orientation to TNC's mission, to paddle Parkers Creek, to hike our trails and to see an outstanding example of TNC's partnership first hand.

The Nature Conservancy is so proud of its work in the Parkers Creek watershed that in September their national magazine will feature ACLT as one of its treasures. Be sure to look for that article. What! You're not a member of TNC? Now is a great time to join, call 1-800-628-6860 or visit their web site at www.tnc.org. When you join TNC or renew your support, please tell them how much you appreciate their support for ACLT and the Parkers Creek watershed.

Annual Meeting of the American Chestnut Land Trust

The Annual Meeting of the membership will be held on Saturday, November 11, 2000 at 10 a.m. Our Speaker will be Dr. Sarah Taylor-Rodgers, Secretary of the Maryland Department of Natural Resources.

Place and time to be announced.

Also high on the list of outstanding partners with ACLT's protection efforts is the State of Maryland, especially the Department of Natural Resources. Mike Nelson's dedicated leadership was one of the essential ingredients in bringing about the State's recent acquisition. I'm happy to report that the Secretary of DNR, Dr. Sarah Taylor Rogers, will be our keynote speaker at ACLT's annual membership meeting in November.

ACLT has opportunities to support the State of Maryland sometimes too. The State's Smart Growth program was recently selected as a finalist for the prestigious "Innovations in American Government Award" that is a joint project of the Ford Foundation and the John F. Kennedy School of Government at Harvard. The Innovations



Percy Howard Barn, Gravatt Tract, off Scientists Cliffs Road. Photo by Dan Sampson..

Awards recognize government initiatives that are original and effective. The Governor's Smart Growth program is the essence of effective long-term planning. All of the Smart Growth components, especially the revitalization of our towns and cities, which reduce sprawl and the Rural Legacy Program, which helps protect farmland, directly benefit ACLT.

When a panel of judges for the Innovations Award visited Maryland to review our application, the panel ended its day at ACLT's Double Oak farm. They must have enjoyed themselves because their scheduled 30 minutes turned into two hours. ACLT and Calvert County staff had an opportunity to describe our partnership with the State and give a tour of our beautiful lands that are benefiting from the Smart Growth program.

The Nature Conservancy and the State of Maryland are two large entities that ACLT is currently engaged with in a number of activities—and will continue to be in the future. **Important as those organizations are, the only reason**

that they have committed their long-term support to the Parkers Creek watershed is because ACLT is here. They see that we have individual members who have dedicated themselves to making sure that ACLT succeeds.

The more help we get from outside, the MORE we need you, our individual members.

TNC and DNR will help protect the land, but they do so only with the understanding that ACLT will take care of it. We are now the stewards of over four and a half square miles in Parkers Creek watershed!

ACLT needs your time, energy, good ideas, and financial support. Please get in touch with me, Peg Niland our Executive Director, or Fran Stump, our Volunteer Coordinator, (410-586-1570) and let us know how you'd like to get more involved.

Very truly yours,
Joy Bartholomew, President

P.S. See page 5 of this newsletter for a schedule of the upcoming ACLT events. I hope to see you



Guests of The Nature Conservancy admire the ancient "cedar statue" overlooking Parkers Creek.

Around ACLT ...

Membership News

Since our last edition of the *Watershed Observer*, the following have joined our efforts to preserve and protect Calvert County land. Thank you for your support!

Bayside Toyota, Bayside Chevy-Buick
Calvert Commercial Real Estate
CP Sheridan Title Company
Ms. Frances Anderson
Mr. & Mrs. Raymond Baker
Mr. & Mrs. Paul Blayney
Mr. & Mrs. John Lawrence
Mr. Eric Margry
Ms. Mary Smith—Enterprise Opportunities
Mr. & Mrs. Henry Trentman
Ms. Kathleen Trimbald

Reached Sustaining Membership:

Fantasy Habitat

Would an eagle build his nest as an iron fortress if given his choice of materials? Would a beaver install a stained glass dome in his den? Would a wren place a nest in a pair of ruby slippers?

These are the questions that were asked of twelve local artists who will be participating in the American Chestnut Land Trust art exhibit on display at the Calvert Marine Museum from August 5 through September 10.

This year's American Chestnut Land Trust art exhibit focuses on habitat—the preservation of habitat through land preservation. To encourage the use of imagination with information on habitat this exhibit will focus not on natural habitat but fantasy habitat. The artists in this year's exhibit have built fantasy habitats for creatures found in Calvert County or let their

artistic talents take them to a more fantastical world in order to express their thoughts on nature and home.

The need to preserve open space is important if we wish to maintain a diverse mix of land use in Calvert County. Land in Calvert County has been preserved by both private and public institutions. This exhibit highlights one of the benefits of land conservation as it brings the importance of preservation of wildlife habitat to the forefront. Undeveloped waterways are needed for otter, muskrat and other mammals, and fish habitat; uninterrupted forest canopies for migrating and local bird populations; and insects and plant life need places to live and breed. Nature has an amazing ability to adapt, but at some point we need to take into account the changes that man has placed on nature and give it places to rest and restore itself.

The exhibit will also be on display at Annmarie Garden from September 15 through October 5. The exhibit will be a feature of the Artsfest event at Annmarie Garden September 23 and 24.

We would like to find volunteers who would be willing to give a couple hours of their time to answer questions from visitors to the exhibit. We would also like to provide these visitors with more information on the Land Trust—who we are, what we do and how they can be a part of our effort to preserve land in Calvert County and elsewhere. Please call Fran at the ACLT office (410-586-1570) if you can help in this effort.

Call for Volunteers...

The land trust is in need of volunteers to help with the following list of projects. Please call Fran at the ACLT office to volunteer. We really need your help!

Trail Maintenance:

Join our Land Management team of volunteers and help to maintain the trails on our properties. Several volunteers are needed to assist with mowing, trail clearing/upkeep, structural maintenance and boundary marking.

Outreach Events:

Help spread the word about ACLT's mission and current events. Staffing an information booth for ACLT is a great way to get out and enjoy the community, meet new people, and encourage them to join us in the preservation and protection of lands in Calvert County. Outreach volunteers are currently needed for the following events:

September 23 — Artsfest at Annmarie Gardens, Solomons

September 23 — Kings Landing Park Outdoor Heritage Celebration, Huntingtown

October 7-8 — Patuxent River Appreciation Days, Solomons

October 28 — Annmarie Gardens Tales of the Haunted Trail, Solomons

[Additional dates/events may be added at a later date.]

If you have some extra time and would like participate in these or other projects, Fran Stump, ACLT Volunteer Coordinator, can be reached at 410-586-1570, or you may e-mail her at franacclt@chesapeake.net.

Spotlight on Volunteers

Karl Amick, one of trail/land management volunteers, and Jerry Adams, Chair of the 2000 Silent Auction Committee, were recently asked to discuss their volunteer efforts with ACLT and why organizations like ACLT are important.

Spotlight on Karl Amick

Karl has been an ACLT volunteer for about two years. In that time, he has participated in greens gathering at Warrior's Rest (last year in the pouring rain!) and various trail maintenance projects, including helping to remove exotic invasives and building a bridge over Gravatt Stream.

When asked why he wanted to begin volunteering with ACLT, Karl responded, "the mission is so important. Look around at surrounding counties, such as Howard or Montgomery, which have so little open space left. Without the American Chestnut Land Trust, there are so very few places in the county to teach my children and (someday!) grandchildren to hike, explore, and experience nature."

Karl is very involved with his church in Owings, and he loves hiking, mountain and road biking, and fishing. He also plays bass guitar. He has a full-time job with the government as a Joint Strike Fighter Propulsion Supportability Manager. Karl is married to Sharon, and they have two children, Drew, age 14, and Kevin, age 5.



Spotlight on Jerry Adams

"Twenty-one years ago, when I first moved to Calvert County, I thought I had moved to paradise. At the time, I was a thirty-two year old Hippie who had just come back to America from a year in India, Nepal, Afghanistan, Iran, Turkey and Greece. I moved into a tenant house on Morgan Hill farm with my lifetime subscription to *Mother Earth News* and all of my worldly possessions in the back of a VW.

"The population of Calvert County at that time was about 35,000. There were two traffic lights in the county. There were no McDonald's, no 7-11's, only farms and forests. I guess I must have started the flow. Over the next twenty years, another 35,000 people followed me here. I hope they follow me to the ACLT.

"We are in a position of having to save a small piece of the legacy. Unlike so many of the other volunteers of the ACLT, I have no special talents regarding managing land or understanding the natural habitat or the animals who require it. All I know is that everyone shares in the responsibility of maintaining this treasure. My talents lie in organizational skills, cooking, writing, and enthusiasm. So, hey, why not volunteer those talents to give my part to saving a piece of paradise. My wife, Harriet Yaffe, also shares her considerable musical talent. She has volunteered along with her band Teezin', and the Calvert County Dance Band to play for the Chili Cook-off dances for the past two years. She also volunteered with her piano teacher Chris Izzi to

represent the ACLT at this year's Calvert Artists Showcase (CASH). They earned \$5,000 for ACLT.

"Over the years, I have facilitated the organization's strategic planning sessions, chaired the chili cook-off food committee, offered gourmet dinners at my home for the silent auction and this year I chair the silent auction committee. Don't make me beg!"

Calendar of Events

September 17 — Maryland Native Plant Society--Trail Hike and Plant Identification on ACLT land

September 23 — Artsfest at Annmarie Gardens

September 23 — Kings Landing Park Outdoor Heritage Celebration

October 7-8 — Patuxent River Appreciation Days at Solomons

October 7 — Volunteer Work Group with the National Wildlife Federation

October 14 — ACLT Chili Cook-off & Auction

October 28 — Annmarie Gardens Tales of the Haunted Trail

November 4 — ACLT Sponsored Canoe Trip--**Spaces are still available**

November 11 — ACLT Annual Meeting

Thank you for your support ...

In Memory Of

A very special thank you goes out to the following individuals and groups who donated to ACLT to honor the memory of several of our departed members; Mary Helen Ayres, Robert Coffin, Robert Drury, Alberta Harms, Lucille Jones, and Martha Pfeiffer.

Mr. John Bennett
Mr. & Mrs. Ralph Dwan, Jr.
Mr. & Mrs. Dominic Gallelo
Mr. Edward HacsKaylo
Mr. & Mrs. Ed Hearle
Dr. Marian Irish
Ms. Paula Johnson
& Mr. Carl Fleischhauer
Mr. Christopher Klein
Ms. Mary Loew
Ms. Marion Logue
Ms. Kay Marshall
Ms. Camilla Pollack McCall
Ms. Joyce McDonald
Ms. Susanna Meyer
Capt. & Mrs. Patrick Murphy
Ms. Patricia Niece
Mr. & Mrs. Joseph Nisonger
Employees of Penn State University
Dr. Harriette Phelps
Mr. & Mrs. Sam Ranaudo
Ms. Virginia Saveland
Mr. & Mrs. Larry Spence
Ms. Nancy Tacchetti
Col. Caroline E. Van Mason
Mr. & Mrs. John Young

Contributors

ACLT's Spring Special Appeal raised \$9,332.00 this year. Our sincere appreciation to the following members who generously contributed to our Spring Appeal in 2000:

Mr. & Mrs. Roger A. Anderson
Mr. & Mrs. Edward Apple
Mr. Wallace L. Ashby
Ms. Joy A. Bartholomew
Mr. & Mrs. David F. Beard
Mr. & Mrs. Stanley O. Benning
Mr. & Mrs. Paul L. Berry
Mr. & Mrs. Paul H. Blackman
Mr. & Dr. Daniel Boesz
The Honorable & Mrs. David Bonior
Mr. & Mrs. Frank R. Caldwell, Jr.
Mr. & Mrs. James T. Cavanaugh
Mr. & Mrs. James C. Cawood, III
Rev. Peter James Daly
Mr. & Mrs. Gautum Datta
Ms. Amelia Fry & Mr. Rex Davis
Mr. & Mrs. Paul Dennett
Mr. & Mrs. Allen W. Dischinger, Jr.
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Ms. Susan Freis
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Mr. & Mrs. Fred Ferris, III
Mr. & Mrs. William D. Johnston III
Mrs. James J. King
Ms. Judith D. Landis
Amb. Patricia Gates Lynch
Mr. & Mrs. Harold Matteson
Mr. Don Mighell
Mr. Hagner R. Mister
Ms. Pamela-Jeanne Moran
Hon. Constance A. & Anthony Morella
Mrs. Kathryn Z. Nicodemus
Mr. James R. Niederlehner
Ms. Margaret Niland
Mr. & Mrs. Joseph W. Nisonger
Mr. & Mrs. John O'Neill
Mr. & Mrs. Stephen T. Phillips
Mr. Glen O. Pyles
Mr. Brett N. Raynor
Ms. Betty Lynn Roberts
Dr. James Sanders
Mr. Gage A. Schubert
Ms. Mary-Stuart Sierra
Ms. Susan Slaughter
Ms. Merrily A. Smith
Mrs. George S. Springsteen
Mr. & Mrs. Peter N. Stathis
Ms. Leslie Starr
& Mr. Joseph Turner
Mr. Robert Steiner
Ms. Charlene A. Sturbitts
Ms. Candace J. Sullivan
& Mr. Jule M. Sugarman
Dr. & Mrs. George S. Switzer
Mr. & Mrs. J. Mark Switzer
Mr. & Mrs. James M. Warnock
Ms. Victoria Moss
& Mr. Flawn Williams III
Mr. & Mrs. James E. Williams

Rallying to the Cause

- Spring Creek Foundation -awarded ACLT a \$20,000 grant to be used for salary expenses.
- The Morris & Gwendolyn Cafritz Foundation contributed a monetary gift to ACLT to match the contributions of the Honorable Constance A. Morella.
- Denny Murray provided the funds for ACLT to become a sponsor of Artsfest 2000. The funds will be used to purchase space for ACLT's logo and name on the tee shirt advertising this year's event.

- Frances & Sam Hughes donated a workbench and various tools, office chair, paper cutter, and various other items to the ACLT office.
- Jerry Hovanec donated a 14 ft. wooden rowboat.
- Susan Deck of Long & Foster, Prince Frederick, graciously donated her time to do a property evaluation for ACLT.
- Siegel Display Products donated one brochure display rack for use at our outreach events.

And, to all of the hunters and other volunteers who came forward recently to help mow our trails, a very special "Thank You"!

Rural Legacy

The following article is a reprint from the Maryland Department of Natural Resources' The Rural Legacy Program Update, Summer, 2000 issue. Greg Bowen, the Calvert County Deputy Director of the Department of Planning and Zoning and lead contact for Calvert's Rural Legacy application and landowner easement negotiations, wrote the article. Randi and Peter Vogt, ACLT Charter Members, edited the article. ACLT is a partner with Calvert County in its application for Rural Legacy Funding. This year alone, Calvert County was awarded \$1.8 million for land protection within the Parkers Creek and Battle Creek watersheds.

Canoeing Calvert County's Rural Legacy

Two major creeks flow through Calvert County's 9000-acre Rural Legacy Area that forms a greenbelt from the Patuxent River to the Chesapeake Bay, just south of Prince Frederick, the County seat. These waters flow past beautiful farms and forests and an amazing diversity of historic, archeological, and environmental features. What follows is the story of this treasured area.

Long ago, Battle Creek and Parkers Creek were one body of water, flowing westward from what is now the Chesapeake Bay. During thousands of years of Calvert Cliff erosion, the headwaters of Battle Creek were replaced by the Chesapeake Bay. As this was happening, headward erosion in a westerly direction gradually caused more and more of the stream bed to flow eastward into the Bay, thus

creating two bodies of water flowing in opposite directions—Battle Creek, which flows westward to the Patuxent, and Parkers Creek, which flows eastward to the Bay.

Using Rural Legacy funding and a cadre of other land preservation programs, Calvert County and its land trust partners are reconnecting this old water body, forming a protection area that stretches ten miles, from the Patuxent River to the Chesapeake Bay.

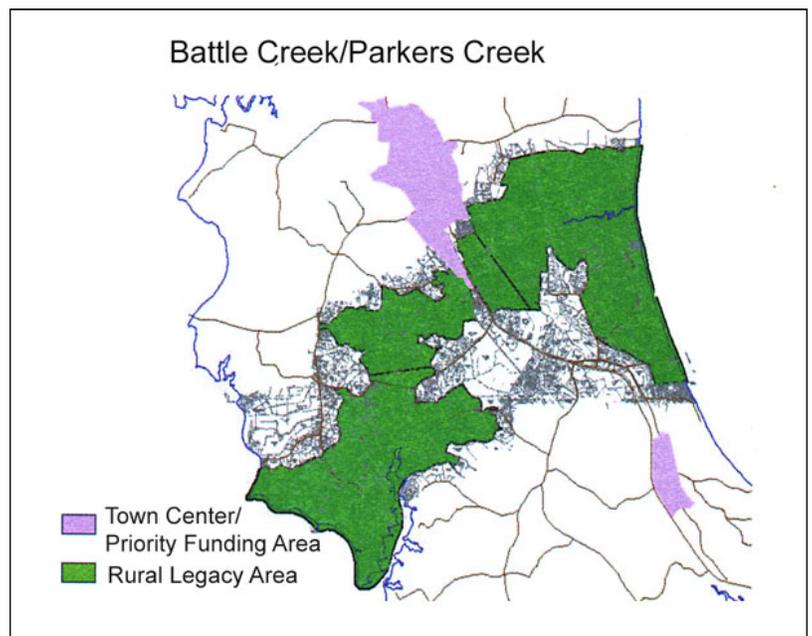
If you were to join me on a canoe trip traveling eastward up Battle Creek and then down Parker Creek, we would first pass the archeological remains of Calvert's first town, aptly named "Calvertown," which was established in 1654. Much of the site has now receded into the Creek and the productive farmlands along the shore.

About a half-mile up the creek, we would find, on the left, the former home place of Supreme Court Justice Roger Brooke Taney, a stately residence that has presided over the farm since the 1700s. As

the shoreline changes from farm fields to thick forest, the creek narrows and the water becomes more brackish. Pushing our way up beyond the marshland we begin to find cypress knees jutting up from the alluvial soils. Battle Creek Cypress Swamp Nature Education Center draws thousands of people each year to trails under the tall Cypress canopy to observe the unique ecosystem.

North of the swamp is over a thousand acres of upland hardwood forest, a "sending area" protected largely through the County's transferable development rights program. It is one of the larger forest interior dwelling bird habitats in Calvert County. The creek is too small to paddle so we pole the canoe upstream and now, just before German Chapel Road, we run out of water. We have reached the divide between modern Battle Creek and Parkers Creek.

However, after a short haul, we find the headwaters of Parkers Creek located at the southern end of Prince Frederick, Calvert Coun-



ty's seat. About a mile down the tree-canopied creek we run into a beaver dam. It marks the beginning of a long stretch of creek frontage largely protected by The Nature Conservancy and Maryland's Program Open Space. It is also the management domain of the locally famous American Chestnut Land Trust, a group of citizens committed to land preservation and public access. The Trust is one of the partners in the Battle Creek/Parkers Creek planning efforts. The trust manages almost 3,000 acres of remote forestland and 14 miles of nature trails.

Weary limbs don't mind the gentle pull of the tide down through serpentine curves in the salt marsh. We are steadily drawing toward the narrow gap in the Cliffs of Calvert. Formed and maintained by shoreline erosion of Miocene-aged sediments, the cliffs steadily reveal shark teeth and other fossils, particularly after a Nor'easter. We have arrived at Warrior's Rest, now owned by the State of Maryland. Located here is the only man-made structure visible along the last several miles of our journey.

The path that we have followed is dear to the residents of Calvert and its preservation enjoys broad support. Citizens have long struggled with the preservation of this important greenway, weighed with the fear that it will be carved up as Calvert continues its rapid residential growth.

Thus far, the Rural Legacy Board has directed \$3.5 million toward preservation of the Battle Creek/Parkers Creek greenbelt and fifteen landowners have submitted letters of intent to participate. To

date, 57% of the area has been protected, including 2,798 acres preserved through TDRs [*Editors note: 810 acres of which are owned by ACLT*], and nearly 2,000 acres through the work of The Nature Conservancy and Maryland Program Open Space. With the help of the Rural Legacy Program 80% of this 9,000-acre protection area will be preserved by 2003.

Environmental Federation Plays Unique Role in Maryland Community

The Environmental Fund for Maryland, founded in 1993, is dedicated to preserving, protecting and sustaining Maryland's natural heritage. The Environmental Fund for Maryland is a federation, the only one of its kind in Maryland, which currently represents 22 diverse environmental organizations from across the state including the American Chestnut Land Trust. The Environmental Fund for Maryland's mission is to raise awareness and funds for its member groups in public and private workplace giving campaigns.

Donations to the Fund support environmental programs that protect and conserve the Chesapeake Bay, beaches and coastal bays, forests and mountains, wetlands and streams; work for clean air and water; and promote biological diversity through advocacy, citizen action, natural resource preservation, pollution prevention, and the education of Maryland's youth and citizens.

Each year thousands of students learn the value and benefits of Maryland's natural resources first hand through hands-on projects including water quality sampling, restoration projects, and apprenticeship programs. Hundreds of acres of land are purchased or placed under protective status. Volunteers are put to work statewide-planting trees to stabilize stream banks and replace lost forests and wildlife habitat; building nesting boxes for waterfowl; cleaning up local streams; and making the outdoors accessible for everyone including the physically challenged.

Donors have a unique opportunity when contributing to the Environmental Fund for Maryland. Each contribution made to the group as a whole supports each of the members and each of their missions equally. For the donor who is interested in more than one environmental and conservation issue, this is an important option.

Workplace giving is an easy and cost effective way to support the tireless work going on across the state to ensure a safer, cleaner environment. Your donation is another way to help further the efforts of ACLT and groups like us across the state! As a specific participant in the Maryland Charity Campaign, The American Chestnut Land Trust has been designated with agency code #1549. For more information, please contact Marie Kulick at 410-752-2644 or email at info@efm.org. Or, contact Fran at

Charitable Remainder Trusts — Another Way To Give

Every year, Americans donate millions to charity. In the past 14 years, members and friends have donated generously to The American Chestnut Land Trust in general contributions and membership dues. One of the benefits of charitable giving is the advantageous tax treatment your contributions receive. In our winter newsletter issue, we printed an article written by Ewing Miller on Charitable Remainder Trusts (CRTs). His article has prompted several inquiries so we are providing more information on CRTs. You may wish to consider this option to help ACLT reach its long-term goals while reducing your taxes.

How CRTs work.

The most common type of charitable trusts are charitable remainder trusts (CRTs). Here's how a CRT usually works: First you transfer assets into the trust and designate a specific charity, such as ACLT, as the remainder beneficiary. The charity may serve as the trustee of the trust, and manage or invest the assets (property, stocks, or cash) so it will produce income for you. The charity pays you (or someone else you name) a portion of the income generated by the trust property for a designated number of years (no longer than 20 years), or your lifetime—you specify the payment period in the trust document. Then at your death or the end of the period you set, the remaining trust principal and income goes to the charity.

How can you benefit from a CRT?

Besides the satisfaction of seeing your favorite charity benefit from your generosity, a CRT can help you reduce your tax bill. Charitable Remainder Trusts provide a current year tax savings from federal, and generally state, income taxes based on the present value of the charity's remainder interest (balance in account), which will depend on the age of the donor, the amount to be paid out, and the amount of the assets transferred to the charity. Future tax savings are also realized because the assets have been removed from the donor's estate and are no longer subject to estate taxes. Income and capital gains on the assets in a CRT are taxable only to the extent they are distributed to the donor—undistributed capital gains or earnings in the trust accumulate tax-free. Also, income generated from a tax-free investment is passed on to the donor tax-free.¹

Here is a hypothetical example: Mary Ellen is 67-year old retired librarian who owns a highly appreciated rental duplex that's worth \$400,000. She wants to sell the duplex and invest the profit to supplement her Social Security and pension, but selling involves capital gains taxes that would minimize that profit. In this example, she would face state and federal taxes of \$160,000, leaving only \$240,000 to invest.

On the other hand, she can give that duplex to a charity by way of a

CRT. The CRT is tax-exempt, so when the trust sells the duplex, there are no capital gains, and the trust is able to invest the entire \$400,000 to provide her with at least a 5% return—\$20,000 annually, in this case. Then when she dies, the charity she's named in the trust would receive whatever funds remain. Mary Ellen has one other benefit as well: generous income-tax deductions for having made a charitable gift. Those deductions can be carried forward for five years' worth of tax returns.

Remember, charitable remainder trusts are formal legal arrangements with specific procedures and requirements for their establishment and maintenance. When determining whether a trust makes sense in a given situation, clients should work closely with their financial advisors, attorneys and accountants. For more information about the different types of charitable remainder trusts, and which will work best for your financial situation, talk to your financial adviser, tax specialist or attorney.

¹ Income from municipal products is subject to state and local taxes, the alternative minimum tax and capital gains taxes.

[The suggestions listed above are for your general information. For specific tax benefits, consult a tax advisor or attorney.]

Come Join Us!

Detach and Mail to: The American Chestnut Land Trust, Inc., P.O. Box 204, Port Republic, MD 20676

Name _____

Address _____

Phone _____ I (we) learned about ACLT from _____

_____ Land Saver - \$35.00

_____ Land Protector - \$60.00

_____ Land Conservator - \$150.00

_____ Habitat Protector - \$500.00

_____ Trustee of Land - \$1000.00

_____ Sustaining (Lifetime) - \$2500.00

_____ Corporate - \$150.00

_____ Youth Gift Memberships - *To encourage youth involvement with the environment, memberships will be given to eligible youth in the community. Contact ACLT office for further information.*

The American Chestnut Land Trust is a 501 (c) (3) charitable organization. A copy of the current ACLT financial statement is available on request. Requests should be directed to the American Chestnut Land Trust, Inc, P.O. Box 204, Port Republic, MD 20676 or call (410) 586-1570. For the cost of copies and postage, documents and information submitted under the Business Regulation Article of the Annotated Code of Maryland are available from the Secretary of State.

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