



YOUR GIFT
CAN LAST
FOREVER



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How often can you say that a gift you give will last forever? When you make a gift to the Blue Ridge Land Conservancy, you're saving the special places you love for countless generations to come. Making a lasting contribution to saving land is a wonderful way to ensure that the mountains, forests, farms, rivers and views that you cherish are protected—not just for today or tomorrow, but for all the tomorrows to come.



“We make a living by what we get,
but we make a life
by what we *give*.”

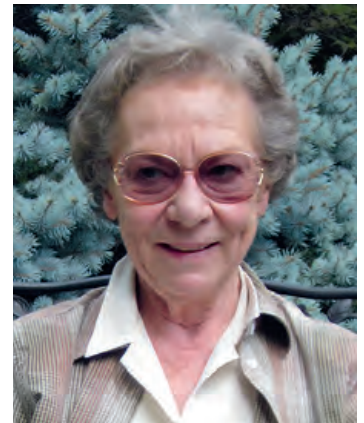
—Winston Churchill

McDonald's Mill in Montgomery
County, protected by the Blue
Ridge Land Conservancy



The Blue Ridge Land Conservancy's Bedrock Society is a special group of people like yourself who have made a significant gift to the Conservancy in their will or through another planned giving method. Like the solid rock that underlies our Blue Ridge Mountains, the long-term, unshakable support of the Bedrock Society ensures the enduring stability of the Land Conservancy for many years down the road. Because the work of the Land Conservancy is permanent land conservation, the generosity and thoughtfulness of Bedrock Society members makes certain that the promise given to landowners who count on the Conservancy to safeguard their land is kept.

Your Bedrock Society gift is invested in the **Barbara B. Lemon Fund** for the Blue Ridge Land Conservancy, held and managed by the Foundation for Roanoke Valley. The late Mrs. Lemon was the first president of the Conservancy, and through her wise leadership and generous financial support, Mrs. Lemon helped the fledgling organization find its feet and achieve success saving land from the start. She was also one of the first major donors to the fund that would later bear her name.



Barbara B. Lemon

The annual proceeds from the Lemon Fund support the Land Conservancy in two important ways:

- 1 Caring for the land.** Stewardship is a vital part of the Conservancy's mission. Each property that the Conservancy protects with a conservation agreement must be monitored annually to ensure that the terms of the agreement—limits on how the land can be developed and protection of its natural resources—are being upheld.
- 2 Defending the land.** Most of the time, misunderstandings about how the land can be used are cleared up through friendly chats with the landowner. However, if need be, the Barbara B. Lemon Fund also serves as a legal defense reserve should the Land Conservancy ever have to take legal action to defend a conservation agreement.





HOW YOU CAN JOIN THE BEDROCK SOCIETY

Joining your friends and neighbors who have made a commitment to saving land forever is easy. Simply identify one or more ways you'd like to make a lasting gift in conjunction with your legal counsel or financial advisor. Generally, gifts to join the Bedrock Society are valued at \$5,000 or above. Once you've set the wheels for the gift in motion, notify the staff at the Blue Ridge Land Conservancy. You'll receive a special Bedrock Society recognition and will be honored as a Bedrock Society member in the Conservancy's annual report.

"As long-time supporters of the Blue Ridge Land Conservancy, we know that land conservation is forever. That's why we chose to make a significant gift to the Barbara B. Lemon Fund for the Blue Ridge Land Conservancy. It's managed by the Foundation for Roanoke Valley and helps ensure that the land conservancy will always have the resources it needs to defend the land it's promised to protect."



Frank and Lucy Ellett made a tax-deductible gift to the Barbara B. Lemon Fund, benefiting the land conservancy's long-term land stewardship program, over a four-year period.

GIFTS BY WILL

The following illustrations will assist you should you choose to include the Blue Ridge Land Conservancy in your will. Please consult your attorney for the exact wording to meet your needs and requirements.

Gift of a Percentage of Your Estate

"I give, devise, and bequeath to the Blue Ridge Land Conservancy, a nonprofit corporation existing under the laws of the Commonwealth of Virginia and located in Roanoke, Virginia, ____ percent of my estate."

Gift of a Dollar Amount

"I give, devise, and bequeath to the Blue Ridge Land Conservancy, a nonprofit corporation existing under the laws of the Commonwealth of Virginia and located in Roanoke, Virginia, \$_____."

Specific Property

"I give, devise, and bequeath to the Blue Ridge Land Conservancy, a nonprofit corporation existing under the laws of the Commonwealth of Virginia and located in Roanoke, Virginia, (description of property), located at (exact location)."

Residue

A residuary bequest gives whatever is left after all debts, expenses and all other specific bequests have been granted.

GIFTS OF APPRECIATED SECURITIES

Giving appreciated securities is a fast and easy way to make a gift to the Blue Ridge Land Conservancy while deriving considerable tax benefits. It is almost always a better strategy to give appreciated securities directly to the Land Conservancy, rather than selling them and donating the proceeds of the sale.

In fact, many find that the tax benefits associated with giving appreciated securities to the Land Conservancy actually allow them to increase the size of their gift.

A gift of appreciated securities allows you to avoid paying capital gains taxes on unrealized gains, and provides you with an income tax deduction for the full market value of the donated stock, up to 30 percent of your adjusted gross income, with any balance carried forward for up to five years.

In addition to helping the Land Conservancy, a planned gift of appreciated securities can create exciting opportunities for you. For example, it may create a lifelong income stream that exceeds what you would otherwise have received in dividends. Many donors use securities to establish a stand-alone planned gift, such as a charitable remainder trust.

Securities that have lost value are not usually considered for gift purposes.

MAKE A FUTURE GIFT THROUGH A RETIREMENT PLAN...

Retirement plans like 401(k)s, 403(b)s, IRAs, and other qualified retirement plans provide significant income during the lifetimes of most retirees.

Many retirees, however, are unaware how severely their retirement plans will be taxed when their residual estates are given to children, friends or relatives after their deaths.

In some instances, heirs can receive as little as 30% of the plan after taxes.

As a consequence of these severe tax liabilities, a retirement plan can be a very good gift to leave to the Land Conservancy, as well as an easy gift to make. If you have a traditional IRA or pension plan, you can designate the Conservancy as the beneficiary of any remaining funds that you do not use.

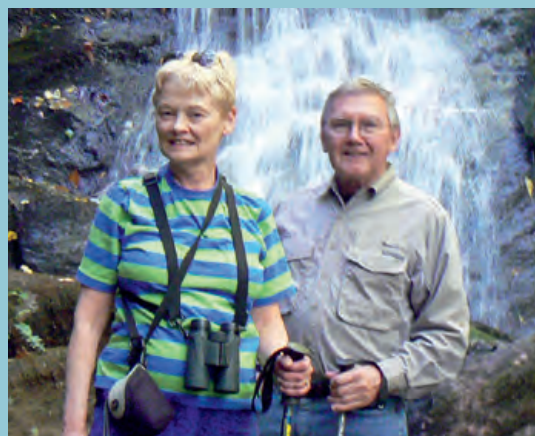
By making this charitable gift, you ensure that your estate will also receive a charitable deduction for the full value of the remaining assets.

...OR MAKE A CURRENT GIFT THROUGH YOUR IRA

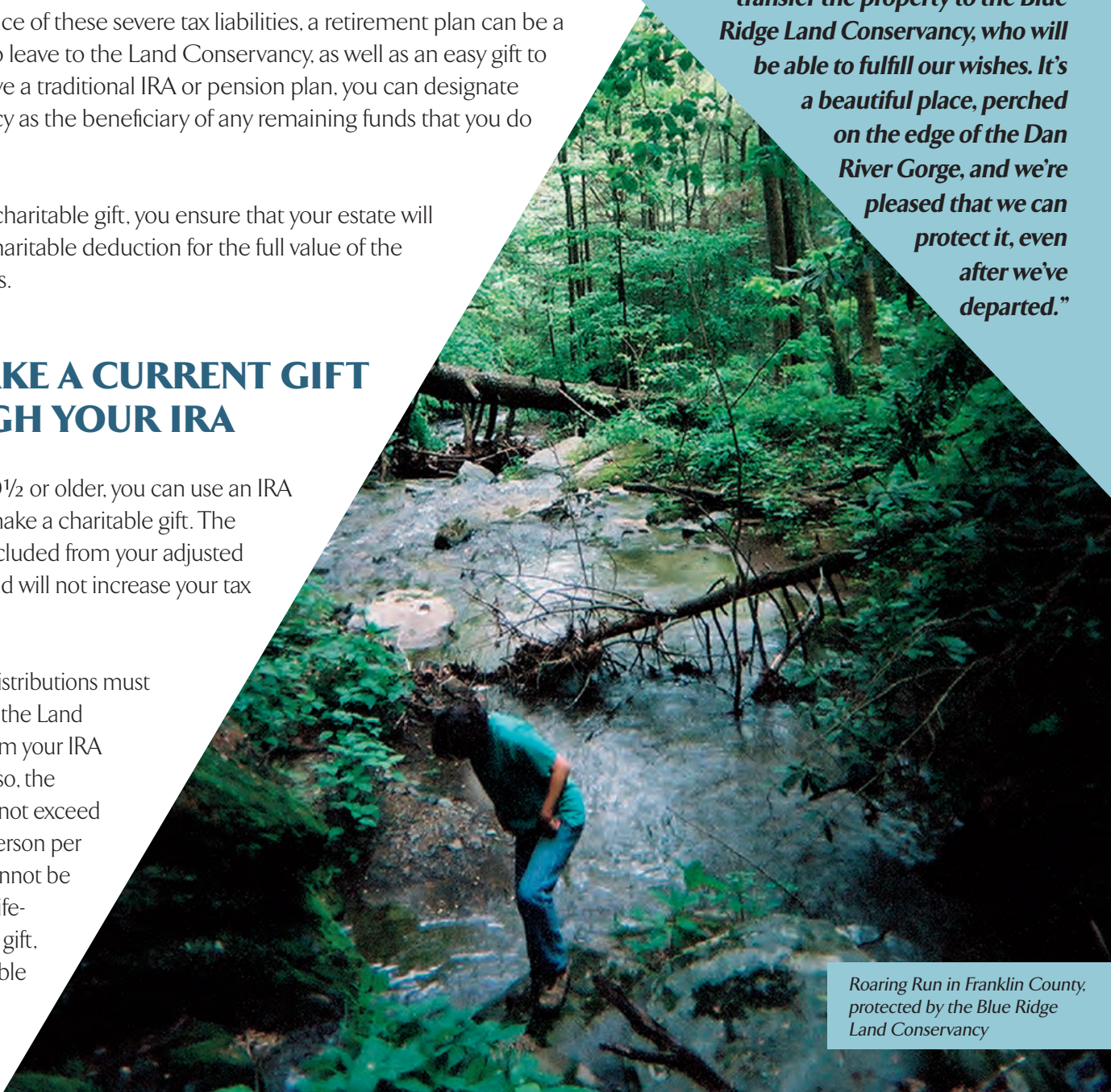
If you are age 70½ or older, you can use an IRA distribution to make a charitable gift. The funds can be excluded from your adjusted gross income and will not increase your tax burden.

The charitable distributions must come directly to the Land Conservancy from your IRA administrator. Also, the distributions cannot exceed \$100,000 per person per year, and they cannot be used to make a life-income planned gift, such as a charitable gift annuity.

Jim and Shirley Baborak have included the Blue Ridge Land Conservancy in their wills with a gift of their Patrick County home and surrounding 25 acres. Here Jim and Shirley pose before a waterfall on their rugged and beautiful mountain getaway.



“We love our land! We love the trees and native rhododendrons and azaleas, the waterfalls and cascade, the granite outcroppings. We want it preserved, as it is now, forever. And that’s why we have chosen, in our wills, to transfer the property to the Blue Ridge Land Conservancy, who will be able to fulfill our wishes. It’s a beautiful place, perched on the edge of the Dan River Gorge, and we’re pleased that we can protect it, even after we’ve departed.”



Roaring Run in Franklin County, protected by the Blue Ridge Land Conservancy



“We were delighted to donate our beloved Subaru to the Blue Ridge Land Conservancy when it was time to purchase a new vehicle. The conservancy was able to use the proceeds from the sale of the car to save more land, and we received a tax deduction and the good feeling of knowing donating our old car had made a difference.”

Bill and Deborah Hunley of Roanoke donated their used automobile to the Blue Ridge Land Conservancy. Shown here are former Executive Director Roger Holnback, Bill Hunley, Deborah Hunley and daughter Rachel.

DONATION OF A USED VEHICLE

If you own a vehicle that's seen better days but still has value, you can donate it to the Blue Ridge Land Conservancy and deduct the sale price we obtain for the vehicle on your income taxes. Donating a used vehicle is a hassle-free way to obtain more value than a dealer may give for a trade-in, or avoid the frustration of trying to sell the vehicle yourself.

GIFTS OF LAND OR REAL PROPERTY

You can donate real estate outright to the Blue Ridge Land Conservancy or consider a retained life estate. For gifts of land that have conservation value, we will in most cases protect the property with a conservation agreement and sell it to realize the financial benefit. The property will remain forever protected by the Blue Ridge Land Conservancy even though the Conservancy no longer owns it. Other gifts of land that do not have conservation value will still be sold as assets and will also benefit the Land Conservancy.

A retained life estate is a gift plan defined by federal tax law that allows you to donate your home or farm to the Land Conservancy while retaining the right to live in it for the rest of your life. You may also use a vacation home to create this kind of gift.

When your retained life estate ends, the Land Conservancy can then use your property or the proceeds from the sale of your property for the purpose you designate.

Carvins Cove
Natural Reserve,
forever protected by
the Blue Ridge Land
Conservancy

don't forget...

**Please let us know
if you've included us
in your will.**

For more information,
contact the Land Trust at
(540) 985-0000 or e-mail
David Perry, executive director, at
dperry@blueridgelandconservancy.org.



BEQUEST OF A CONSERVATION EASEMENT

If you own a property with conservation value (such as farm or forest land, land along a river or stream, or land adjoining a conserved property, the Blue Ridge Parkway, Appalachian Trail or national forest), you can plan for the property to be protected with a conservation easement by the executor of your estate. A conservation easement (or agreement) is a legal document that permanently limits development on land and protects the land's natural resources. It is best if the Land Conservancy is fully aware of the planned bequest, and an acceptable draft easement should be made a part of the will.

For more information on conservation easements, request a copy of the Land Conservancy's Conservation Easement Guide.

NAMED BENEFICIARY IN A LIFE INSURANCE POLICY

One of the easiest ways to make a Bedrock Society gift to the Blue Ridge Land Conservancy is by listing the Conservancy as a beneficiary on a life insurance policy.

To include the Land Conservancy as a named beneficiary of an existing life insurance policy, simply contact your insurance provider and specify what amount or percentage you would like to go to the Conservancy.

SEEKING QUALIFIED LEGAL AND FINANCIAL ADVICE

Today's legal and financial world is more complex and challenging than ever before. In years past, many people never saw the need for a will, or just assumed that when they passed away, their children would inherit their estates, and there would be no pitfalls or unforeseen difficulties. Today, this is no longer true. And many people are unaware how their estates can benefit the causes they care about.

Contact the Blue Ridge Land Conservancy if you would like information on finding qualified legal and financial counsel. We can put you in touch with local professionals who are experienced in the preparation of estate plans and making planned gifts that will benefit both you and the land you love.



ABOUT THE BLUE RIDGE LAND CONSERVANCY

We save land! Founded in 1996, the Blue Ridge Land Conservancy protects nearly 17,000 acres of land and more than 39 miles of streams with conservation agreements. We work with rural landowners who want to voluntarily protect their land from excessive development and protect the natural resources on the property. The Conservancy also works with local school systems to teach children about the value of saving land and water, and provides fun, family-based outdoor educational programs for the general public.

The Blue Ridge Land Conservancy's core service area includes the counties of Bedford, Botetourt, Craig, Floyd, Franklin, Montgomery, and Roanoke and the cities of Roanoke and Salem, but the Conservancy also protects land outside this area on occasion.

The Blue Ridge Land Conservancy is a 501(c)(3) not-for-profit organization incorporated in the Commonwealth of Virginia. The Land Trust is governed by a volunteer Board of Trustees and relies on the financial contributions of individuals, families and businesses in the greater Roanoke region to carry out its mission.

NOT LEGAL OR TAX ADVICE: The Blue Ridge Land Conservancy cannot provide legal or tax advice, and nothing herein is to be considered professional advice of any sort. Everyone's personal financial situation is unique. The Blue Ridge Land Conservancy advises potential donors to obtain legal or tax advice based upon their particular circumstances from their own independent professional advisors.



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Cahas Mountain,
photographed by Donnie
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Conservancy*