



Established in 1970, the Roxbury Land Trust is dedicated to preserving our town's rural character for generations to come.

The Land Trust now oversees more than 3,400 acres in its nature preserve system. Open year-round, our 32 preserves include:

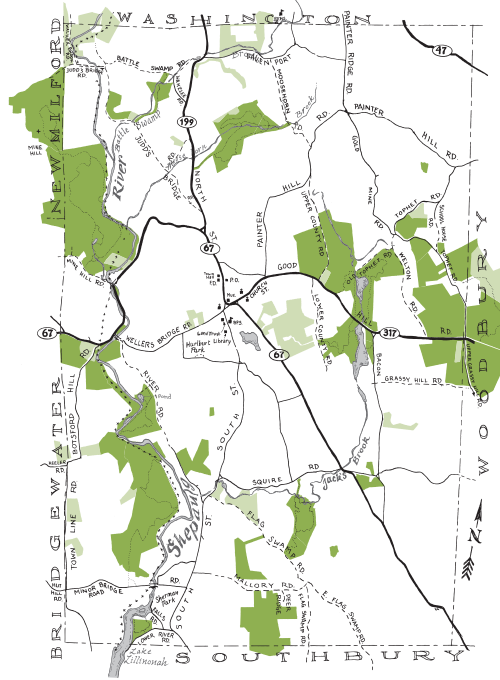
- trails for hiking and horseback riding
- miles of the Shepaug River and brooks for fishing
- tranquil sites for picnics overlooking spectacular vistas
- active farms
- large swaths of woodlands and wetlands that preserve precious wildlife habitats
- historic sites, including the remnants of a 19th century iron mine and furnaces.

A nonprofit 501(c)3 organization, the Roxbury Land Trust is governed by a volunteer Board of Directors and supported annually by membership dues and charitable donations.

Since the first gift of land in 1974, other conservation-minded individuals continue to expand the Land Trust's holdings with gifts of land and conservation easements.

Your Legacy

No gift is more meaningful or enduring than a bequest. When made to the Land Trust, a bequest will help preserve our natural environment, our rural heritage, our history, and our open space, forever.



Use your **WILL POWER** and name the Roxbury Land Trust in your Will. What better legacy can you leave for the next generation?



ROXBURY LAND TRUST

Since 1970

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www.roxburylandtrust.org



WILL POWER

Leave Your Legacy to Preserve the
Rural Character of Roxbury for
Generations to Come

Giving to the Roxbury Land Trust

Use **WILL** POWER

Many ways exist for you to make a planned gift to the Roxbury Land Trust. Almost any gift will achieve some income or estate tax benefit, now or in the future. Here are five ways of giving for you to consider:

1 Bequest by Will

Giving a bequest through your Will is the easiest way to leave a legacy. You may name the Roxbury Land Trust as a beneficiary in your Will by gifting a specific dollar amount or a percentage of your net estate.

Although you will realize no immediate income tax benefit with bequests because the gift does not occur until your death, your estate will be entitled to a charitable deduction in calculating the amount of estate tax due.

2 Gift of Cash, Securities and/or Land

An outright gift of cash, securities or land is the simplest way of making a gift to the Roxbury Land Trust. With this type of direct gift, the IRS allows you to take a charitable deduction equal to the gift's fair market value on the date you made the gift.

The Roxbury Land Trust accepts outright gifts of land and conservation easements that are compatible with our mission. When you give the Land Trust a conservation easement, you retain ownership of your property and certain reserved rights, but promise to maintain the land in its natural condition in perpetuity. You do not need to provide public access to your conserved property. A conservation easement or gift of land usually provides the landowner with income and estate tax benefits.

3 Life Insurance Policies

If you have life insurance that you no longer need to protect you or your family, you may gift the policy to the Roxbury Land Trust. By making the Land Trust the owner and irrevocable beneficiary of the policy, you may achieve income tax savings.

4 Retirement Plan Assets

Many people have retirement accounts. Withdrawals from these accounts are fully taxable. Estate and income taxes can further reduce the post-lifetime balance. You may avoid some of these taxes by naming the Roxbury Land Trust a primary or contingent beneficiary on all or a portion of your accounts.

5 Charitable Trusts

Consider establishing a charitable trust. In so doing, your assets will provide a steady stream of payments to you, with the trust assets transferred to the Roxbury Land Trust at your death or at any earlier time you specify. These trusts can provide an immediate income tax deduction. If you fund the trust with appreciated assets, you may avoid capital gains tax on the appreciation and your estate taxes may be reduced.

*Leave Your Legacy
to the Community You Love.*



**Please
Remember...
Seek Legal
and Tax
Advice**

Tax rules are complex and change from time to time. You and your family should review any major gift with your attorney and tax advisor to understand its income and estate tax implications. In addition to the charitable deduction, many costs and fees associated with various ways of gifting are deductible in calculating federal and state income and estate taxes. Our staff is available to meet with you and your advisor to confidentially discuss your estate plans.

Plan to Give.
Give Wisely
Use **WILL** POWER.