

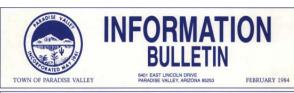
Mummy Mountain

"To preserve what cannot be replaced by man."

In 1997 Resolution #923 established the Mummy Mountain Preserve Trust to continue the 1976 goal of acquiring open space on Mummy Mountain...

History

- In 1976 Town formally adopted a goal to acquire open space on Mummy Mountain, the only mountain entirely located in Paradise Valley
- First donation made in 1978
- In 1983 Council was told it would cost \$15 million to acquire 300 acres on top of the mountain (\$50,000/acre)
- In 1997 the Mummy Mountain Preserve Trust was created



Published periodically by the Town Council

J. Duncan Brock, Mayor John V. Long, Vice Mayor Joan R. Lincoln

Richard H. Baxter William M. Fulton

Robert W. Plenge William J. Simon

Mary Ann Brines Town Clerk



LAND PRESERVE ONTINUES GROWTH

the idea for the Mummy Mountain Pre Town Council formally adopted a goal to develo iring open spaces such as mountain tops.

3-acre parcel was donated to Maricopa County by ey. That land, designated as a bird sanctuary, was

that the approximate value of the ⁹⁸³ Burns Investment Opportunities, Inc. gave 33 300 acres on the tep of Mummy of Mummy Mountain to the Town, making the Mountain was \$15,000,000. In old 48 acres in the Mountain Passers. Regolations didion to the \$3 acres from Burn underway to obtain additional acreage through Mr. Mouller has reconstant the recon

Mr. Mueller has received a letter No. Mutter has revered a return from Philip F. Schneider, Jr. and would like to acquire the entire top of the moun-W.A. Franke, the owners of ap-nately 300 acres in all, including the 84 mentioned proximately 36 acres on Mummy and will have to be donated to or purchased by the Mountain, which includes a por-d Bank has been established for this purpose.

Mummy Mountain Preserve

Mueller presented to Mayor Brock the deed to 33 acres on the top of Mummy Mountain donated to the Town by Burns Investment Opportunities, Inc. The land is to Opportunities, inc. The land is to be maintained in a natural and wilderness state forever with no access, usage or trespass allowed. With the acquisition of this parcel there are now a total of 84 acres in the Mummy Mountain Preserve. Initially a 33 acre parcel was donated to Maricopa County as a bird sanctuary by G.B. McKinley. Then the Town was

and Mrs. Velma Morrison donated appointed by Mayor Brock to study the feasibility of acquiring land on Mummy Mountain for a mountain preserve. At that time the Council placed a six month moratorium on the recordation of any new subdivisions on the mountain, and Mr. Mueller was charged with completing his study

tion of the mountain top, stating that they are seriously considering the possibility of donating a por-tion of their property, including the mountain top, to the Town. Mr. and reporting to the Council before the moratorium ended. At the con Mueller suggested the program be expanded beyond gifts of property on the mountain itself to gifts of property any place within the Town. Burns Investment has also given the Town an option to pur-chase 12 of the uppermost lots in La Place du Sommet at their fair market value until January 13. 1984. Mr. Mueller suggested that a property gift without restrictions which the Town could subsequent-ly sell, as well as cash donations, would provide funds to purchas

one or more of the 12 lots.

Mr. Mueller also advised the
Council that he had received assurance of private funding by assurance of private funding by neighbors to repair the scarring on the south side of Mummy Moun-tain at Glen Drive. He will move along as quickly as all of the details can be put together. The Town of Paradise Valley is very proud of Foorman Mueller, and all citizens owe him a great debt of gratitude



Purpose

Acquire, maintain, preserve and protect in perpetuity undeveloped and developed property that can be returned to its natural state, and conservation easements on and around the Mountain Preserve in the Town of Paradise Valley.

Trust operates as 501©(3) charitable organization



Mummy Mountain Preserve Trust Board of Directors

Name

- G. Bernard Barry
- Ron Clarke
- Joan Levinson
- Fred Pakis
- Phil Schneider

Member Since

- 2003
- 2012
- 2005
- 2005
- 2005
- 2010



Five Trustees appointed by the Mayor and Confirmed by the Council Serve three-year staggered terms

Powers and Duties

- Accept donations of land, cash, investments, and other assets
- Mountain Trust land maintained in its natural state in perpetuity
- Land may not be sold, traded, re-designated, leased, or subleased
- No access or use of Mountain Trust land shall be permitted, licensed, or authorized (police and utility exception)
- Trust may inspect, review, and monitor property
- May undertake cleanup of property
- May reject land donations found to be contaminated



Mountain Preserve

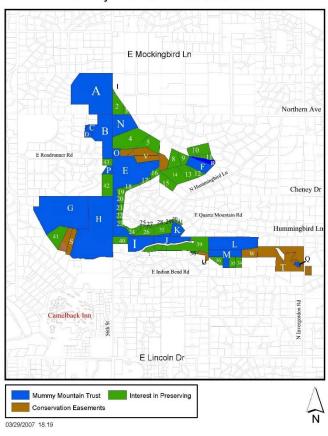
- Trust has identified properties on Mummy
 Mountain where there is interest in preserving
- Of the 320 acres identified, approximately 235 acres are now in the Preserve
- 195-acres fee title and 40-acres conservation easement



Donations

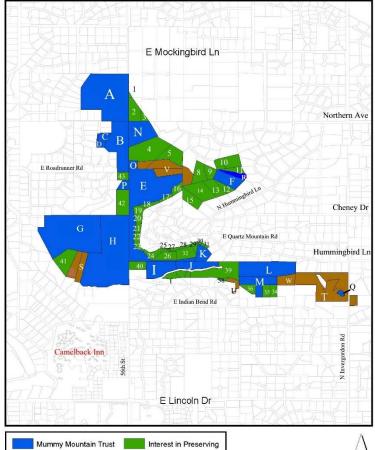
Year of Donation	Donor	Address	Acres Donated	Parcel	Map Key
2006	DC Paradise LLC	5800 E. Foothill Drive	10 Conservation Easement	169-04-030B	v
2005	Robert and Carole Griego	6134 E. Indian Bend Road	2.98 acre Conservation Easement	169-01-007T	w
2005	Anthony and Jeanne Pavio	7040 N 59 th Pl	1.02 acre Conservation Easement	169-55-040A	U
2003	Stewart Title and Trust	244 W. Osborn Rd, Phx	1.5	169-06-102	С
2003	Donahoe (settlement) Technically not in the Trust. The Town will control the easements until development issues are resolved.		.45 acres in title 19.67 in Conservation Easement plus additional easements	169-01-003F 169-01-003C, D, G	т
2002	Lyle and Nancy Campbell	7837 N. 54 th Place	1.21	169-06-073	D
2001	Curtis and Celeste Dickman	5526 E. Roadrunner Rd	1.5	169-54-030C	P
2000	Richard and Carole Kraemer	5843 E. Foothills Drive North	9.5	169-04-029B	N
1999	David and Jill Christenholz	5800 E. Foothill Drive	1.157	169-04-030A	o
1999	Maricopa County		31	168-76-001B	Α
1997	Morris Gilburne (settlement)	5700 Glen Drive	11.5 (purchased through condemnation)	169-55-038A 169-55-038B	I & J
1993	Philip and Nancy Schneider		5.80	169-01-007W	М
1993	William Franke		13.92	169-01-007Q	L
1989	Camelback Inn		41.71	169-06-007F	Н
1989	Francis Trecker Trust	7100 Mummy Mountain	6 Conservation Easement	169-06-008 L 169-06-008 M	S
1987	Jack and Diane Peterson		.25 Conservation Easement		
1986	Carl Yarbrough		.301	169-04-009	R
1984	Michael D. Greenbaum		28.36	169-06-003H	G
1983	La Place du Sommet LLC		32	169-02-022B	E
1978	Mervyn and Lorraine Lakin		3.10	169-02-004Q	к
	Steer		5.21	169-04-008A	F
	Morrison		15.09	169-06-004E	В

Mummy Mountain Preserve Trust

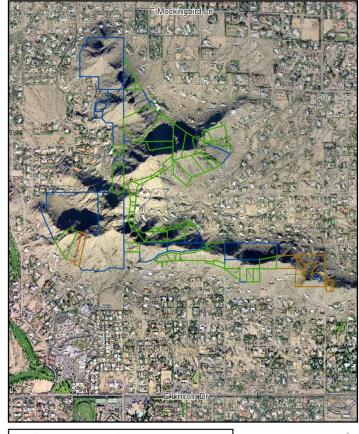




Mummy Mountain Preserve Trust



Mummy Mountain Preserve Trust







Mummy Mountain Trust Conservation Easement
Interest in Preserving



04/28/2005 11.49

Donation Options

Fee Title

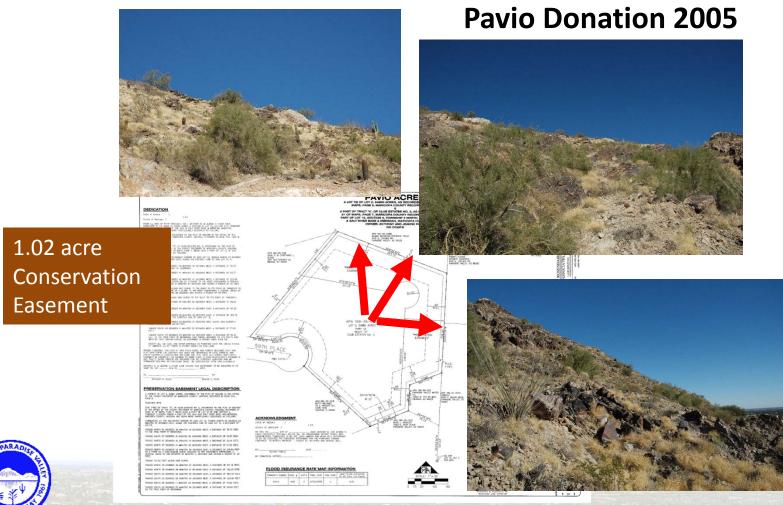
- Property ownership transfer
- Donated area cannot be used for "land use rights" (FAR, setback, disturbance) on the remainder of the property
- Greater tax deduction

Conservation Easement

- No ownership transfer but may reduce assessed tax value of property
- Can be used for "land use rights" on remainder of property
- Prohibited to construct on or access the easement
- Lesser tax deduction

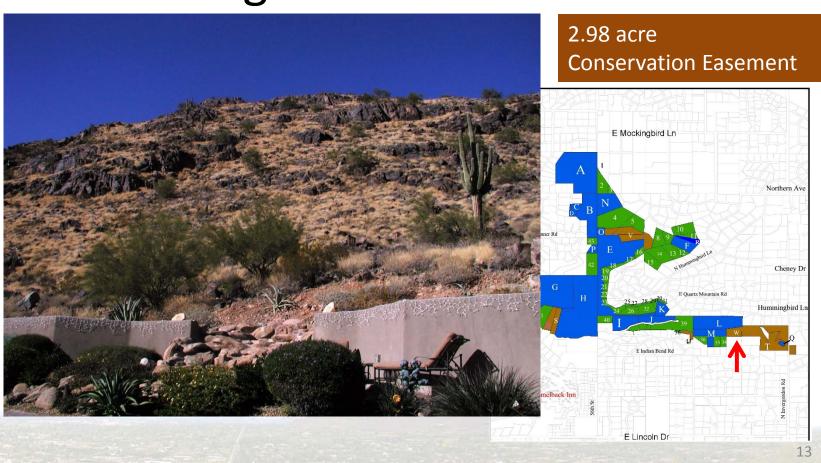
Stewart Title & Trust 2003





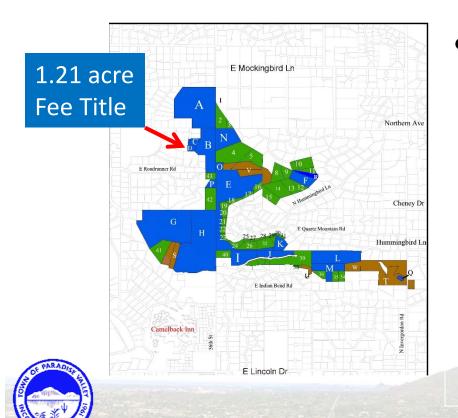


Griego Donation 2005





Part Purchase / Part Donation Option



• One neighbor (Horejsi) donated \$350,000 to the Trust with the condition that it be used to purchase a ½ interest in property "D". The other owner (Campbell) then donated the remaining ½ interest to the Trust.

Current and Future Activities



Updating Outreach Efforts

- Updating ownership list
- Social event with guest speakers on donation process and tax implications
- Donation Guide
 - Suggested Appraisers
 - Tax opinion
 - Memo on Hillside Code



JANA K. POTENZA, CP

February 10, 2013

Mr. Frederick Pakis 8115 N. Mohave Road Paradise Valley, Arizona 85253

RE: Qualified Conservation Contribution Update

Dear Fred:

Considering the recent tax increases that have impacted high income individe might appreciate some good news concerning tax legislation especially given tracticed of the boated of the Naturnay Northan Preserve Tract. The America Act of 2012 Tapayary Reidel Act? estended the enhanced deducts and activation of the property for conservation purposes (i.e., availed constructions of each of the property for conservation purposes) is, availed construction for the view year to paging the such contributions made through the desired construction of the property of the property of the contribution of the property of the prop

The special income tax incentives extended by the 2012 Tapayer Relief Act; taxapayer's qualified consensation contribution deduction in spermitted up to 1 of the taxapayer's contribution base (100% for qualified farmers and ranchers of all other charitable contributions with a 5-year carryover period of such sexess of the applicable limitation. Without the extension, conservation east sexess of the applicable limitation. Without the case incomment of the property (50% for qualified farmers and archers), with a five-year carryover property (50% for qualified farmers and archers), with a five-year carryover.

Generality, the boatd oil richartable contributions devoluted in a tax year man orther influence community or the contribution of work or the contribution of work or deduction or to any net operating loss carrylate. However, in accordance we deduction or to any net operating loss carrylate. However, in accordance will deduct the contributions. Even in tax years when when the mind accord the amount of other characteristic contributions. Even in tax years when an any audited contribution contributions. Even in tax years when an any additional contributions are contributions above the SSN institution that years when any deduction of up to 250 ms of the carrylate and the contribution of the SSN institution of the SSN institution of the SSN institution and SSN institution of the SSN institution of the SSN institution and SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution of the SSN institution and the SSN institution of the SSN institution o

1045 North Tatue Boulevalo Surts 20443 Protein, America 1003

(400) 903-7733 FACHMELE (400) 903-7734 EMAG.

TOWN ATTORNEY LEGAL MEMORANDUM

TO: Mummy Mountain Preserve Trust (MMPT) Members
FROM: Andrew M. Miller, Town Attorney
SUBJECT: Different Impacts of Donating Fee Title as Compared to a Conservation Easemer
DATE: April 1, 2016

Members of the MMPT, I was asked to provide a brief summary of the differences between a donation of property in fee title to the MMPT as compared to the donation of a conservation easement. I have listed those differences below. Please also note that the interpretations that rely on the Zoning Ordinance have been reviewed with the current Community Development Director/Zoning Administrator, Eva Cutro, who is in full accord with the terms noted below.

onation of Fee Title:

- May have a larger valuation for tax deduction purposes as all rights in the property being donated are now transferred to the MMPT
- Removes the donated area from the property tax rolls for the property; thereafter the MMPT will receive a property tax bill for that area (which I request a non-profit exemption for each vear)
- The donated area cannot be used for certain "land use rights" on the remainder of the donating owner's property, that is, for FAR, sethabck, and disturbance area calculations (see the contrasting land use rights for conservation area donations noted below)

Donation of a Conservation Easement

- May have a lesser valuation for tax deduction purposes (appraisals are actually secured by the owner who donates the conservation easement, not the MMPT)
- Does not remove the part donated from the tax rolls but arguably has a reduced land value for the property as a whole: owner needs to raise with the Assessor.
- The donated "conservation easement area" can be used for "land use rights" on the remainder of the donating owner's property, that is, for FAR calculations, setback measurements, disturbance area, and other uses, but cannot be occupied or "developed" by the owner of the remainder of the parcel
- Actual construction on, access to, or rights to occupy the conservation easement area would not be allowed on the conservation easement area

Please advise if you have additional questions or would like to see additional research or examples of the application of the land use rights noted above on a sample lot plan or other exhibit.



Recognition of Donors



Bil Keane Trustee 1998 - 2004

Questions?

