

## Development News

### YOUR WILL – AN EXCELLENT WAY TO HELP THE ARBORETUM

A practical and realistic method of making a gift to the Los Angeles Arboretum is through your will. Bequests qualify for an estate tax deduction equal to the value of the gift and can significantly reduce your estate tax burden.

Four general categories represent the opportunities available within thoughtful bequest planning:

**Outright Bequests** – Through an outright bequest, the Arboretum would receive a specified dollar amount or fractional portion of the estate.

**Residual Bequests** – After each specific heir has been provided for, the Arboretum would receive all or a fractional portion of the estate's remainder.

**Contingent Bequests** – The Arboretum would receive all or a designated portion of the estate only in the event of the death of another beneficiary.

**Trust Remainder Bequests** – A trust can be created by will that first provides a lifetime income to a loved one. The Arboretum would receive all or a part of the remaining trust principal after the passing of the income beneficiary.

With careful planning of your will it is possible to achieve many objectives of your overall estate planning. The entire bequest is eligible for a charitable estate tax deduction which can significantly reduce your estate tax burden.

Please don't hesitate to contact Beverly Rouse at (818) 447-0184 if you wish to discuss naming the Arboretum as a beneficiary in your will.

*Beverly Rouse*  
Director of Development

## Baldwin Bonanza



*Robert Smaus (l), honorary chairman of the 1991 Baldwin Bonanza and CAF Trustee Veva McKee (r) enjoy the members' preview party plant sale. The Baldwin Bonanza raised \$30,000 to support the Arboretum.*

## Recent Grants to the Foundation

**SECURITY PACIFIC FOUNDATION** provided a grant of \$8,000 to the Arboretum recently. This grant is the first of five annual gifts - a \$40,000 pledge to strengthen the educational facilities at the Los Angeles Arboretum. This grant will be most helpful as the Arboretum builds a broad educational program designed to reach thousands of people each year with practical information about gardening, botany, ecology, environmental topics and the many, many other useful and necessary roles plants play in our lives.

**ARCO FOUNDATION** announced a \$10,000 grant in support of the Arboretum education program. In presenting the check to Richard Grant, President of the California Arboretum Foundation, Philip Silcox, ARCO Manager of Employee Relations (and Trustee of the California Arboretum Foundation), noted ARCO's

continuing interest in helping to create an education program at the Arboretum that distributes information about the environment to Los Angeles' many diverse communities.

**NESTLE, U.S.A.** has announced a \$10,000 donation part of which will be used to sponsor a comprehensive workshop on the topic of water conservation in Southern California. "Nestle, U.S.A. is providing the Arboretum with sponsorship of a program that is of utmost importance to most residents" according to John Provine, Superintendent, Los Angeles County Arboretum. We are now planning a comprehensive program to distribute information of interest to all ages about ways to conserve water and still enjoy horticultural successes!"





1988. "Recent grants to the Foundation." *News* 1991:fall-winter, 3.

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Los Angeles Arboretum

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