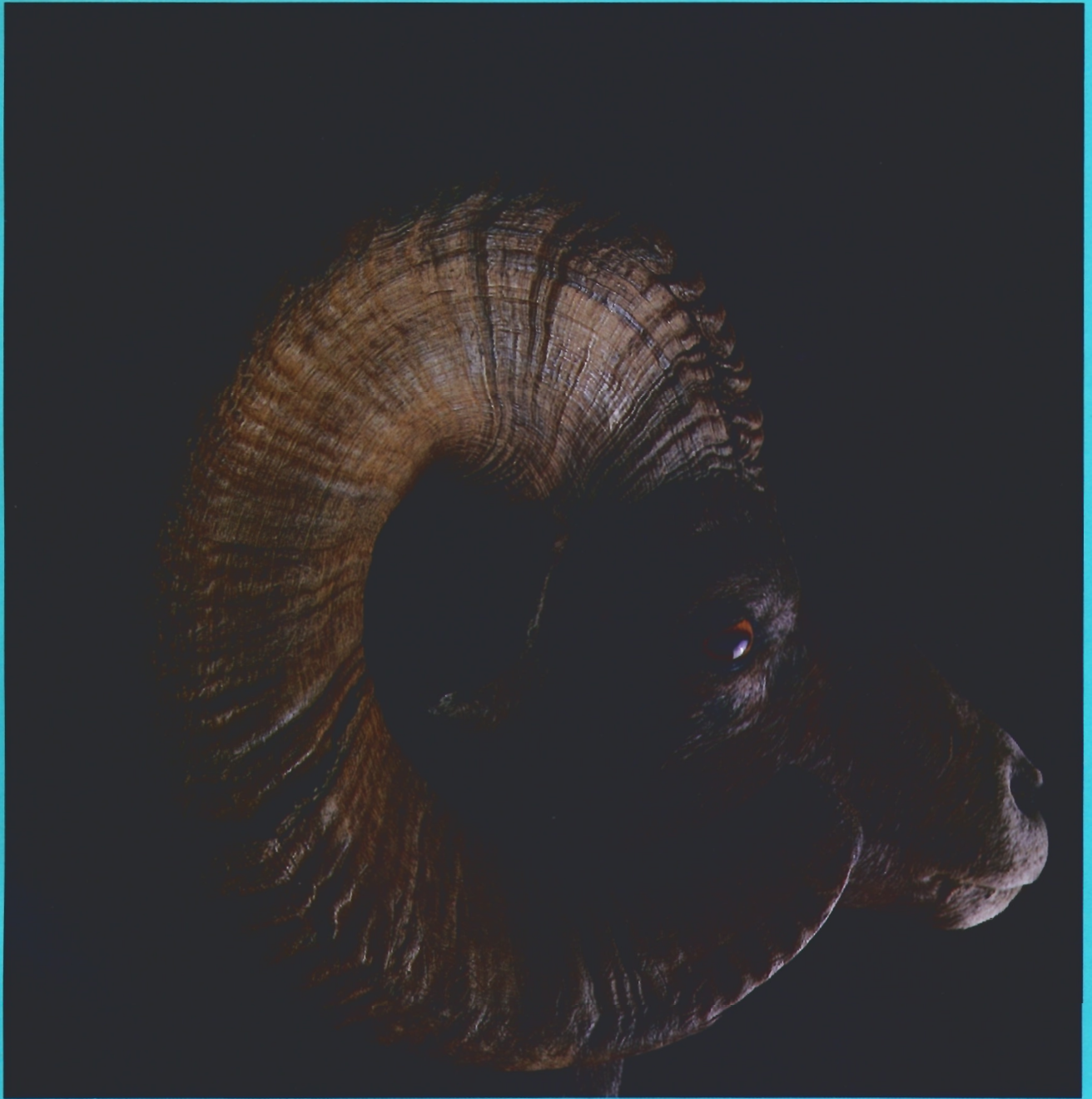


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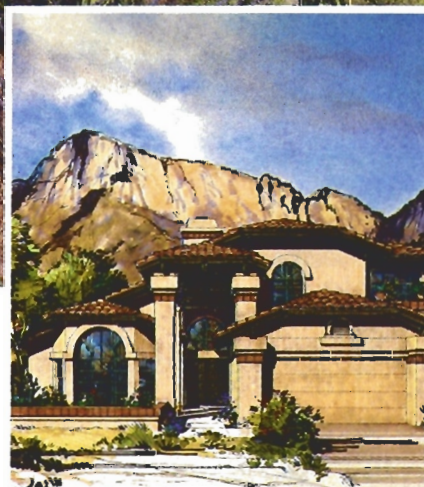
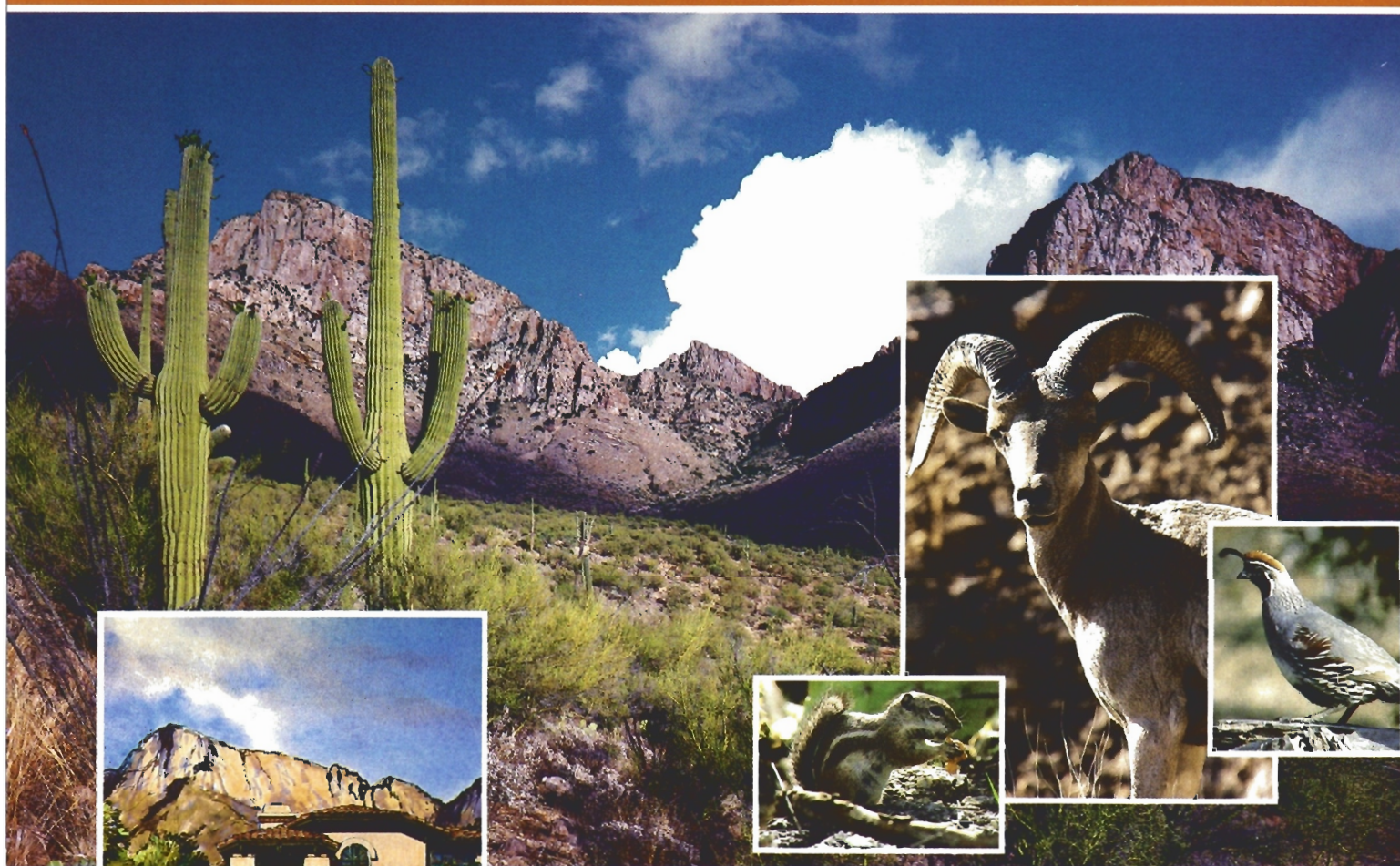
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LA RESERVE

HORNS OF PLENTY

Once the site of a working cattle ranch, La Reserve encompasses 1200 acres and features a master-planned community.

LR7

THE BATTLE OF THE LITTLE BIGHORN

A newly funded study on desert bighorn sheep and a plan for an undisturbed buffer zone for desert wildlife may spell survival for the threatened bighorns.

LR11

GIVING HIGH-TECH A PUSCH

Phase One of the Foothills Business Park is complete, with more on the way.

LR13

LITTLE THINGS HELP A LOT

Tax advantages are available to La Reserve lot owners who leave a pre-determined portion of their land undisturbed.

LR14

LIVING HIGH ON THE RIDGE

Four residential developments in La Reserve are spotlighted.

LR19

HIGH-TECH GIANT AT THE RIDGE

Garrett AiResearch Electronics Systems Division is part of the La Reserve community.

LR25

TAX BREAKS IN SHEEP'S CLOTHING

Buyers who locate on lots bordering the Coronado National Forest home of the desert bighorn sheep enjoy a great view—and the opportunity to act as the herd's protectors.

LR28

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HORNS OF PLENTY

Photo by Alan Manley
of Ray Manley Studios;
architect, Bill Garsline.

La Reserve. The name invokes sunny images of a posh foothills resort with comfy quarters and stunning sunset views. Cactus. Blue skies. The quiet cries of desert wildlife at night.

Indeed, The Estes Co.'s ambitious undertaking may very well boast all these amenities that winter visitors flock here to find. But when completed, La Reserve will be much more than a sun-kissed weekend playground; it will be home to nearly 6,000 Tucsonans who are being drawn to this master-planned community on the city's burgeoning Northwest side.

"Since our grand opening in January, I'd say interest in the project has far surpassed our expectations," says La Reserve project manager Corky Ingraham. "People certainly are attracted to the area."

Formerly known as Rooney Ranch, La Reserve was the site of a working cattle ranch. The land—1,200 acres of it—was purchased by Estes more than six years ago from Rooney Oil Co. (Adjacent land also owned by Rooney became the Sheraton Tucson El Conquistador Resort.) It is situated 13 miles north of downtown Tuc-

son and is reached via U.S. Highway 89.

When Estes made its bid to buy the land, its experts already had determined that an entire community would be a suitable development, considering that such a large amount of land was available. They also noted the potential number of people who might be looking for homes in the area following Garrett AiResearch's announcement that it would open a plant nearby and employ thousands of people. Planners and environmental consultants went to work and came up with La Reserve.

Their work spawned a multi-faceted development that calls for light industry along the western border of the property, custom single-family homes on acreage that slopes east toward the hovering Pusch Ridge and a wilderness area buffer zone for native bighorn sheep in the neighboring Coronado National Forest and Catalina State Park.

It is the third facet of the development that has drawn the most interest—from developers, potential homeowners and environmentalists alike.

"What we wanted to do was create a buffer zone where the rest of humanity couldn't run and be hiking and camping all

over the area, disturbing the sheep," Estes marketing director Al Wazlak explains. The sheep, which have dwindled in number to fewer than 100, have been described as fragile animals easily disturbed by the casual intrusion of humans and their domestic pets. Thus, environmental consultants, SWCA, Inc., conducted an exhaustive study of the native wildlife, including the sheep, and of the native plant life.

They recommended that Estes follow the lead of a similar development in California by selling large lots on which homeowners would be confined to building upon only a percentage of the land. Estes divided the uppermost portion of its property into 57 Wilderness Estate Lots that range in price from \$115,000 to \$225,000 and cover from one to 14 acres. It also designated that 255 acres of the private property will remain pristine and provide a buffer zone to protect the sheep.

"In fact, we probably went to more pains to create a happy balance so everyone and everything could survive together," Wazlak says.

Lot owners, whose homes are expected to be valued in the \$750,000 range, have been cast as stewards of the sheep. The fact that the buffer zone is made up of private property is an assurance that campers, hikers and others will be prevented from

Information Center at La Reserve



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wandering into the sheep habitat. In turn, lot owners, who must make the buffer portion of their land available to the University of Arizona for continued study, will receive a healthy tax advantage.

Further down the slope lies another portion of the development: single-family homes. At this point, Estes has subdivided the area, and four builders, including Estes, are selling homes in the development.

Southwestern Lifestyles, a Colorado company with other Arizona developments to its credit, is selling two- and three-bedroom townhomes in its Stoney Canyon subdivision. Cannon Homes is offering one- and two-story detached homes on 10,000-square-foot lots.

At the Ram's Hill subdivision, Estes will build homes on 53 lots ranging in size from 7,500 to 10,000 square feet. And most recently, Fairfield Communities announced it would construct about 300 attached and detached homes, with models expected to be open by the end of the year.

Most of the builders say they're marketing their developments to families seeking affordable move-up housing with beautiful views. Another advantage homeowners in the area—recently annexed by the town of Oro Valley—will have is access to golf. Ingraham says the area has five major golf courses within a five-mile radius: Arthur Pack, the Sheraton El Conquistador, Tucson National, Oro Valley Country Club, and Canada Hills Country Club.

"It's tough to beat those amenities, and, in addition, you have the big horn sheep. I would take that over a golf course, anyway," says Ingraham, who has purchased a lot in La Reserve.

Further down the road and closest to the highway lies Foothills Business Park, a 36-acre industrial development that is part of a total 160-acre business and industrial zone that includes the 84-acre Garrett AiResearch facility and the soon-to-be-developed Pusch Ridge Corporate Center.


The park is on the east side of the highway, which recently was widened to provide better access to the Garrett facility. Estes' purpose in zoning the land for use by light industry was to provide a high-quality work environment for companies engaged in high-tech manufacturing, assembly and research and development. Estes also intended that the park would be compatible with the surrounding desert environment. Companies presently operating in the park include the Thaler Corporation and Spectrum Polytronics, Inc. The Foothills Tech Center, also located in the Business Park, has five tenants: The Husky Corp., Century Reprographics, the administrative offices and magistrate's court for the town of Oro Valley, Fire Station No. 61 of the Rural Metro Fire Department, and office and warehouse space for Del E. Webb Communities' Sun City Vistoso project.

Homeowners can also expect retail merchants in the business area bordering the highway, Ingraham and Wazlak say. ☼

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GIVING HIGH TECH A PUSCH



Photo by Michael French

With its clean air, glorious views and thriving potential work force, the La Reserve area some 13 miles north of downtown Tucson offers the perfect environment for light industry, high-tech research and development firms.

And officials of The Estes Co. say that fact is demonstrated well with the success of the 36-acre Foothills Business Park.

Located on the east side of U.S. Highway 89, the 20-percent-completed business park has boasted a 100 percent occupancy since opening in November of last year.

"We couldn't have asked for a better response," says Estes project director Dean Willmore.

One major reason the park has generated such interest is the operation of the adjacent Garrett AiResearch facility, the first phase of which has just been completed, according to Willmore.

Garrett announced plans in 1982 to build an extensive high-tech manufacturing facility on an 84-acre site adjacent to the growing business park. The first phase of the Garrett plant was completed in September of last year and encompasses 385,000 square feet.

"The fact that Garrett and other large manufacturing companies have chosen Tucson over other growth cities for relocation speaks well for the city's assets and efforts at attracting these firms," says Willmore. "Beyond this significance, however, is the direct relationship that Garrett's

choice and presence will have upon Foothills Business Park."

Companies that already have located within the Foothills Business Park include:

Thaler Corporation. Thaler manufactures high-tech electronic components such as voltage references, which it sells to companies such as Hughes Aircraft, Garrett AiResearch, General Electric and Liton. Thaler purchased a lot in March of 1984 and completed a 20,000-square-foot building in December of 1984.

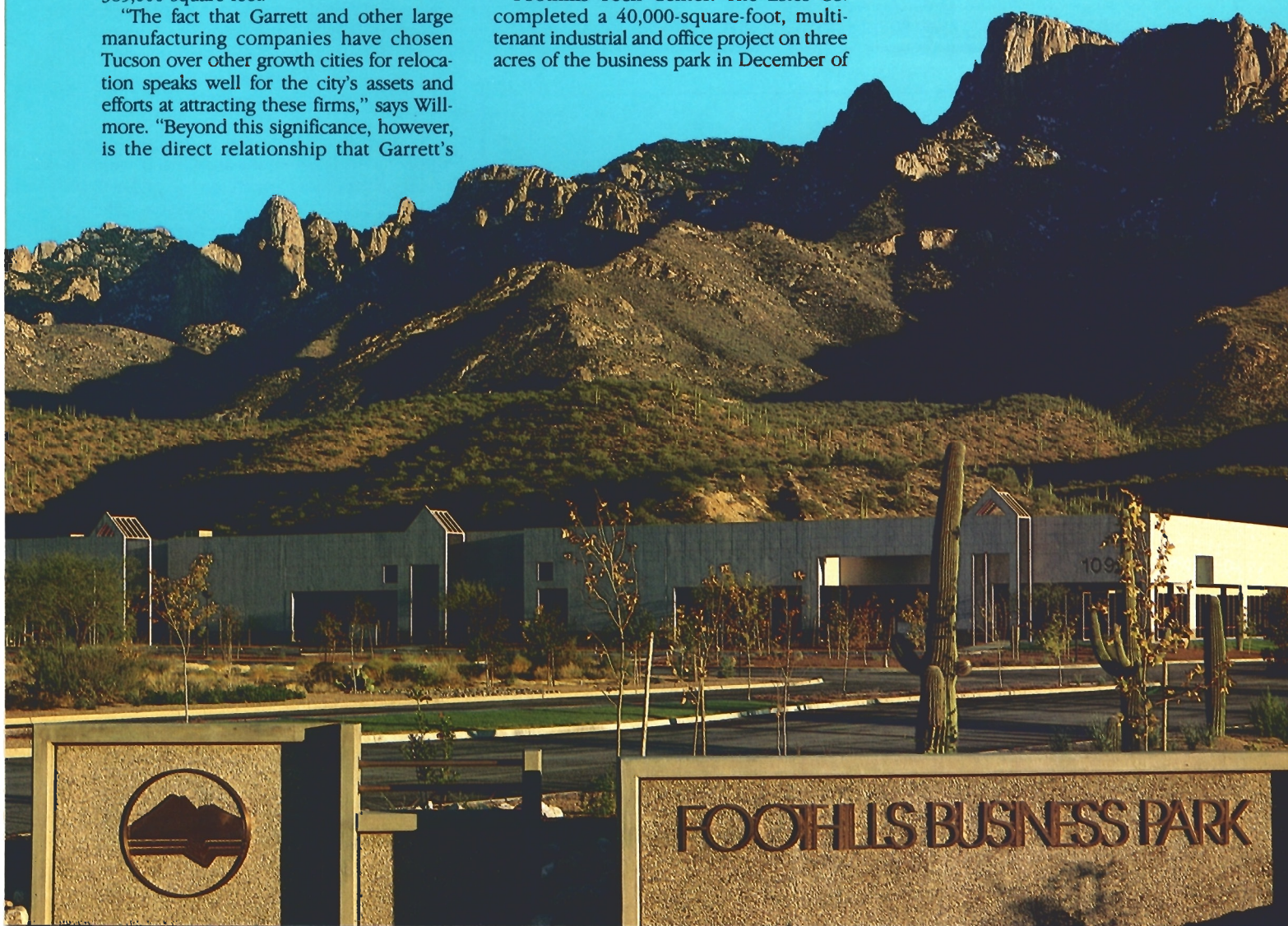
Spectrum Polytronics, Inc. This division of Spectrum Control, Inc. is staffed by world-class scientists who perform research on molecular engineered, plastic, multi-layer capacitors. Spectrum designs, manufactures and markets a line of products designed to protect electronic equipment against interference from random electro-magnetic waves. Polytronics purchased a 40,000-square-foot office and industrial building on five acres in Foothills Business Park in December of 1985. It now operates out of about half of the building and is expected to expand into the remaining portion within the next two years.

Foothills Tech Center. The Estes Co. completed a 40,000-square-foot, multi-tenant industrial and office project on three acres of the business park in December of

1985. The project was fully leased within 10 months of completion, and five major tenants now occupy the building. The major tenants are: The Husky Corporation, the third largest manufacturer of service station equipment in the world; Century Reprographics, a full-service graphics operation; the administrative offices and Magistrate's Court for the town of Oro Valley; Fire Station No. 61 of the Rural Metro Fire Department; and office and warehouse space for Del E. Webb Communities' Sun City Vistoso project.

Estes also is planning 46,000 square feet of office and industrial development on about 3.4 acres at the southeast corner of Oracle Road and Hanley Boulevard in the Foothills Business Park. On this property, two single-story buildings that cover 30,000 and 16,000 square feet will be built. The project has been approved by the Development Review Board of Oro Valley, and construction commences this spring.

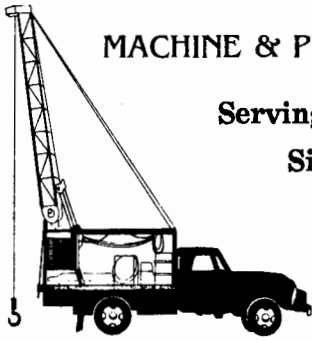
Phase Two of Foothills Business Park, tentatively called Pusch Ridge Corporate Center, is planned on 40 acres north of the Garrett Property and the Foothills Business Park. ☀



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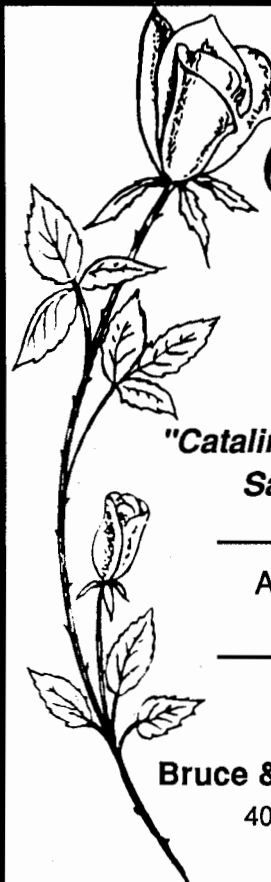


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THE BATTLE OF THE LITTLE BIGHORN

In the beginning, there were cacti, desert and bighorn sheep—a herd of magnificent beasts who stood watch over the valley from perches high in the shadow of Pusch Ridge. Here the animals grazed in their native habitat, unaware of the encroaching mass of civilization that threatened their home and their spirit.

Although the herd once flourished, by the late 1970's, environmentalists were wringing their hands in frustration as a wave of humanity flowed into Tucson's rapidly expanding northwest side. The breathtakingly beautiful area had proven more and more alluring to campers, hikers and the just plain curious. The herd dwindled to less than 100.

"Who will save this native desert animal?" the concerned asked. Meanwhile, the sheep retreated further into the hills. Their move was in response to increasing numbers of adventurers who sought entertainment on this western edge of the Santa Catalina Mountains.

Ironically, it was one of the state's largest development firms—The Estes Co.—that chose to tackle the problem in a move first met with skepticism and even some contempt. But with its pledge to preserve the sheep's wilderness area and to keep the surrounding desert area and wildlife population intact, Estes and others now are marveling at the initial success of its planned community, La Reserve.

In order to ensure that the wilderness area remains essentially undisturbed and available to the sheep, Estes planned a series of 57 estate lots. On these lots that border the Coronado National Forest habitat of the herd, homes in the \$750,000 price range will be built. Most importantly, owners of the lots will pledge to grant a certain pre-determined part of their land to the University of Arizona as the site for a study of the bighorn sheep. This buffer area will remain undeveloped. Because the buffer zone will be classified as private property, hikers and others will legally be prevented from forging their way up the ridge into the territory of the sheep.

Apparently these animals are very skittish and easily stressed by human noise, according to John Thomas of SWCA, Inc, an environmental consulting firm, and the sheep's health can be threatened by unexpected human and domestic animal encroachment.

Although land development, too, may be expected to affect the sheep, studies have shown that the most harmful human encroachment is in the form of casual intruders, such as campers and hikers.

That is why Estes sought a plan that would minimize human activity in the area by creating "a human barricade" with the estate lot homes.

And in January, Estes announced it would spend \$100,000 to fund a study of how

development affects the desert bighorn sheep of the Pusch Ridge area.

The five-year study, which got under way this year, will be conducted by the University of Arizona School of Renewable Natural Resources. An initial report prepared a year ago by university researchers noted that few studies had been done on the herd, but that its population had declined significantly since 1936 "due to roads, trails and human activity. Without careful management of the remaining population, further declines can be expected."

The upcoming study will address three areas:

—Researchers want to find out the true population of the herd and determine its age structure and how the population parameters are changing over time. The UA has proposed to conduct surveys of the entire sheep range in the Pusch Ridge Wilderness twice a year.

—Scientists also want to know the potential for increasing the number of sheep expanding their distribution. Research would try to determine if certain plants are critical to the diet of the sheep and if the sheep rely on certain habitats for forage.

—The third portion of the study calls for a close look at the impact of human activities on the sheep. This could be done by monitoring trails and simulating different types of human behavior, with efforts made to disturb the herd as little as possible. ☼

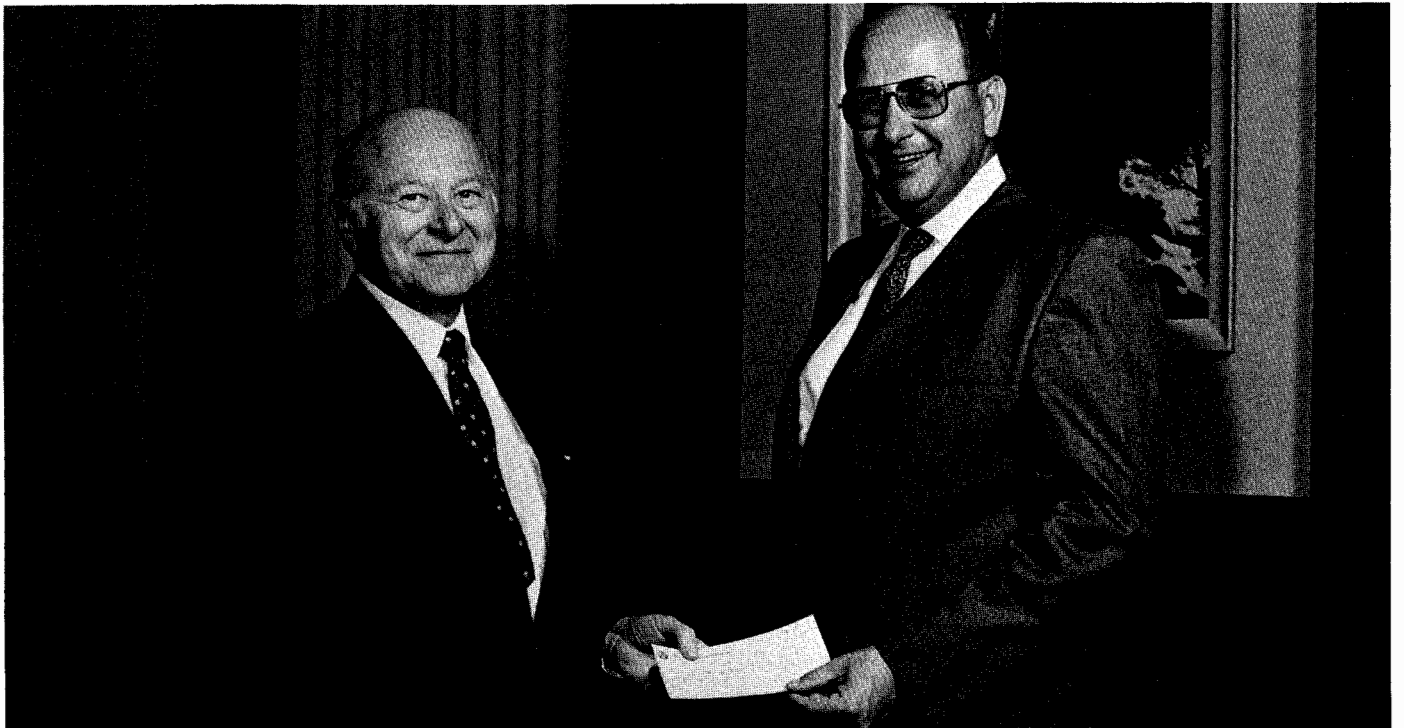
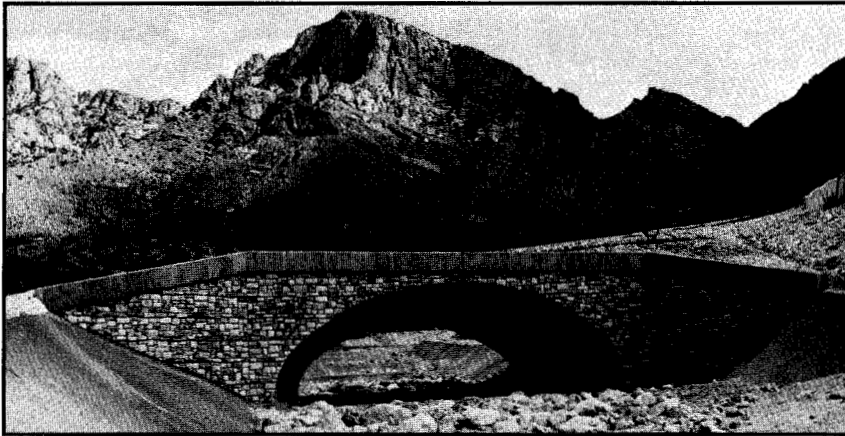


Photo by David Bean

Desert bighorn sheep are an endangered species in the Coronado National Forest. In an effort to aid the fight for their preservation, The Estes Co. has donated \$100,000 to fund a UA study on the sheep. Here, Bill Estes (right), president of The Estes Co., presents the check to Henry Koffler, president of the university.

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LITTLE THINGS

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Ann Leenhouts has a remarkably simple reply to those who ask why she and husband David Quantz purchased the site of their future home in La Reserve.

"That's easy—it's the most beautiful area in Pima County," Leenhouts explains. "There's nothing as awe-inspiring as being at the foot of Pusch Ridge and looking up and saying, 'This is my backyard.'"

Leenhouts is an attorney for The Estes Co. She was instrumental in putting together the package that makes it possible for people to buy lots abutting the Coronado National Forest home of the desert bighorn sheep and receive tax advantages for promising to leave a pre-determined portion of the land undisturbed.

Leenhouts said she was so enthusiastic about the project that she and Quantz were the second parties to purchase one of the 57 wilderness lots that Estes has for sale. The Leenhouts-Quantz lot covers three acres. A portion of the land will be a buffer zone designed to protect the sheep from casual intruders who, in the past, have threatened their well-being.

Leenhouts said she became interested in purchasing one of the lots after being exposed to a similar project near Palm Springs, California. At that project, lot-owners also agreed to use their land as a buffer against human encroachment in order to protect a herd of desert bighorn sheep.

"It was really incredible," Leenhouts remembers. "I visited that project and was there in the morning. The sheep were coming down the hill to drink out of people's swimming pools. That's how comfortable the humans and the animals have become."

For the time being, Leenhouts and Quantz will continue to reside in their Sam Hughes Neighborhood home. Their future plans, however, include building a home on the La Reserve property they purchased two years ago.

"We definitely want to live there," Leenhouts stresses. "It has such a rustic beauty created by nature—we can't wait." ☼



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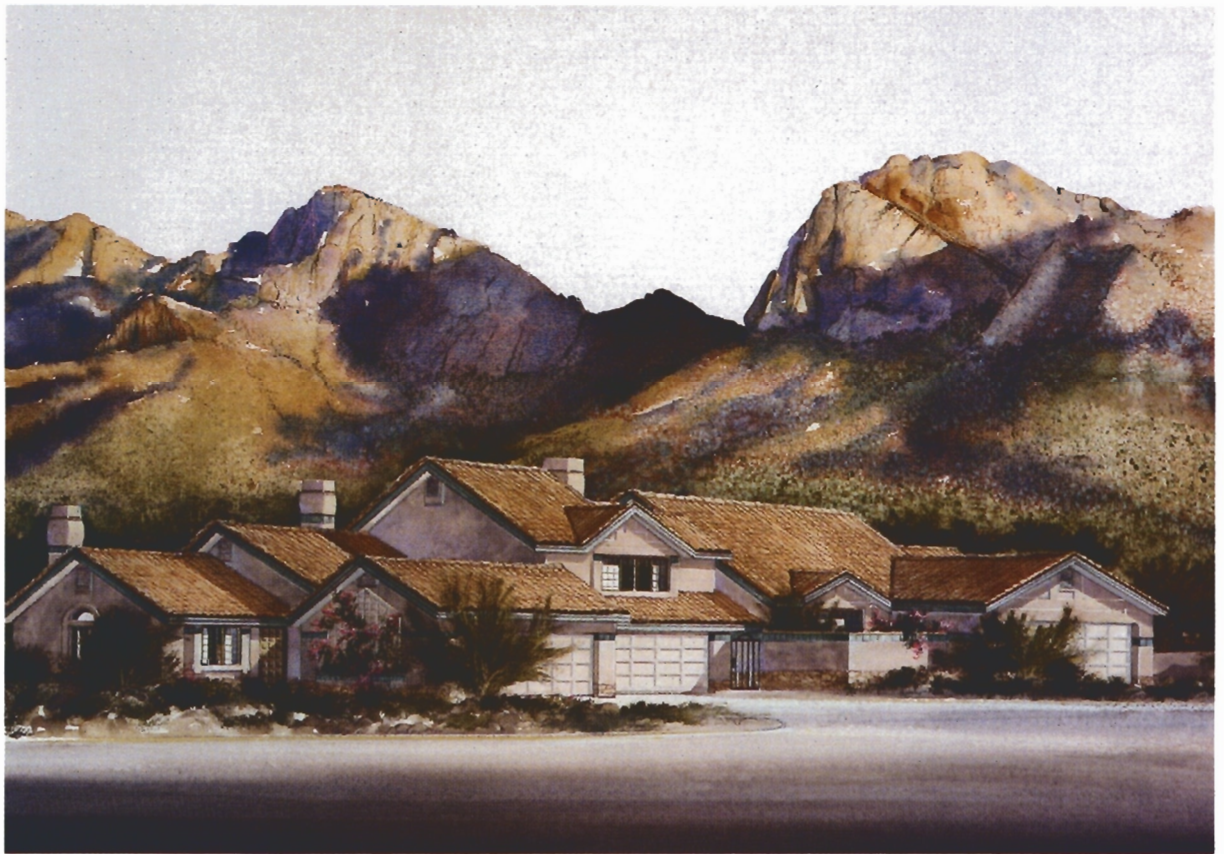
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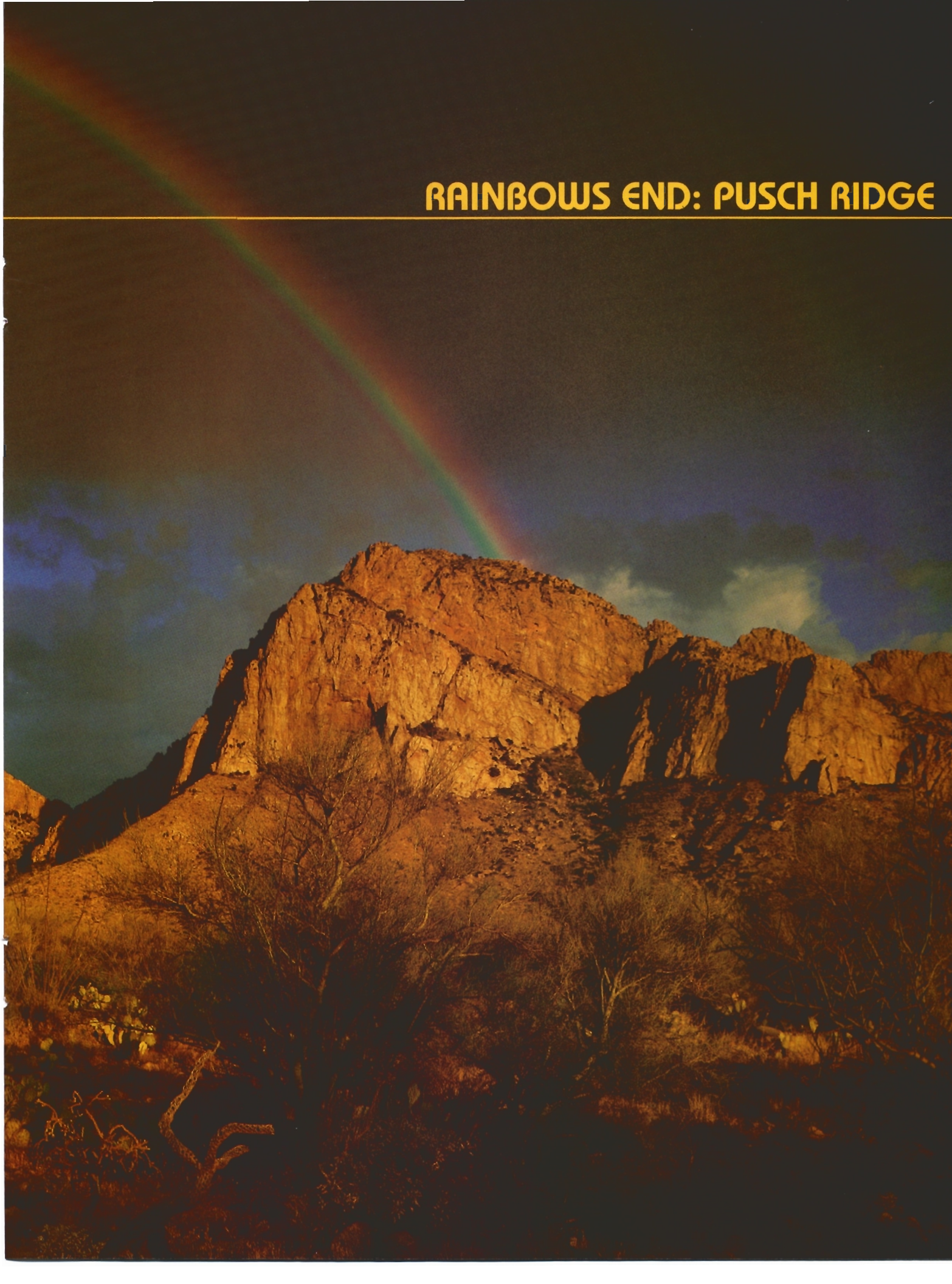
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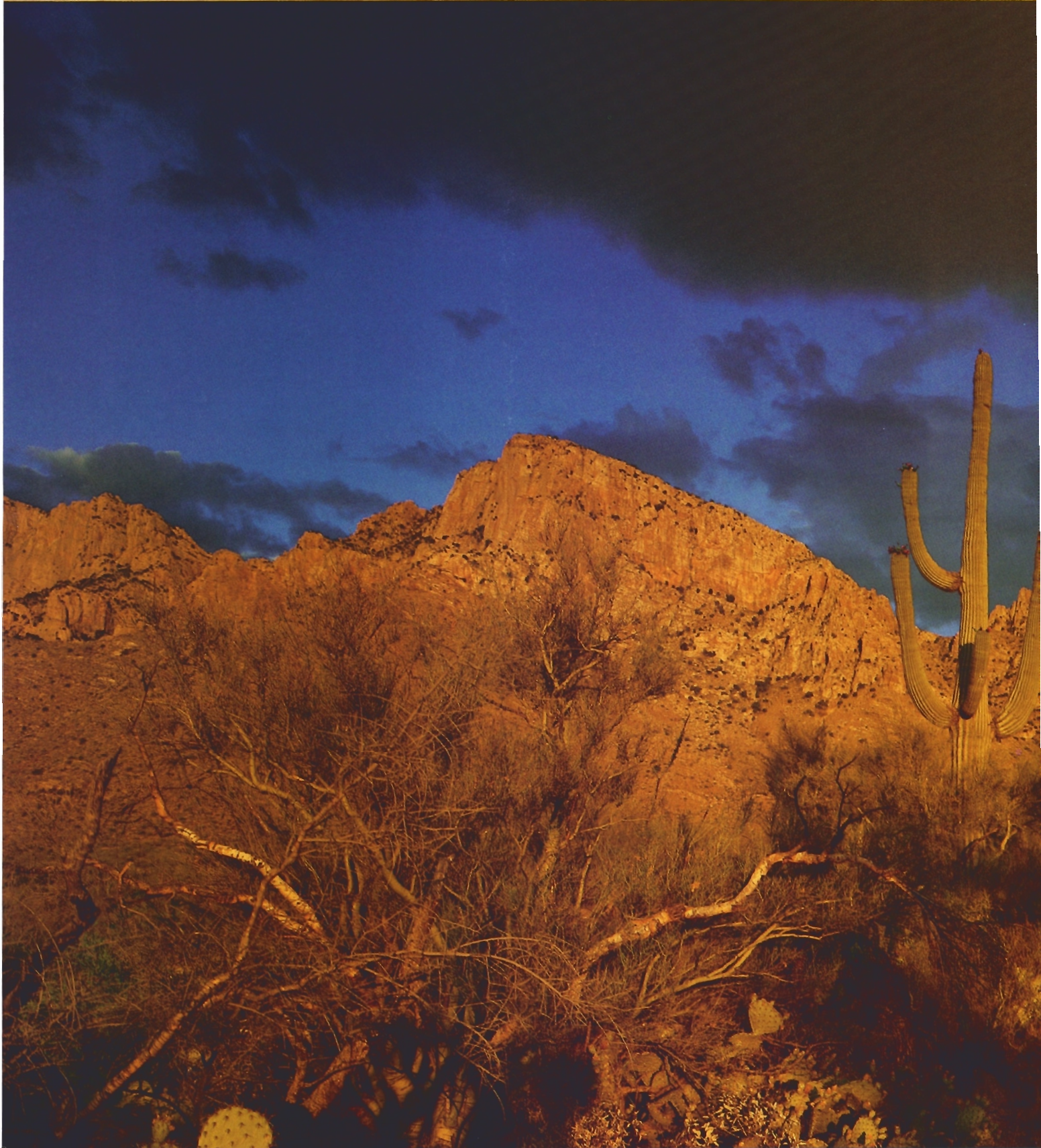
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Kay Marley Photography by Alan Marley





The four residential developments in La Reserve are spotlighted here.

Photos by David Bean

RAM'S HILL



Though Ram's Hill homes have been designed to accommodate small, young families and empty nesters, the floor plans of these Estes Homes dwellings provide ample space for entertaining.

The three models, each designed by architect Daniel Brodsky, will be built on 53 lots that range from 7,500 to 10,000 square feet in size.

Standard features in the Ram's Hill homes include fireplaces, wet bars, vaulted ceilings, skylights and split bedroom floor plans.

The smallest model, the 1,800-square-foot Riviera, sells for \$149,500 and features two bedrooms, two baths and a double garage. A larger model, the Monte Carlo, with 2,063 square feet of living space, has three bedrooms, 2-1/2 baths and a two-car garage. It sells for \$154,500.

Ram's Hill also is offering a 2,200-square-foot home, the Capri, for \$165,000. It has three bedrooms, 2-1/2 baths and a double garage.



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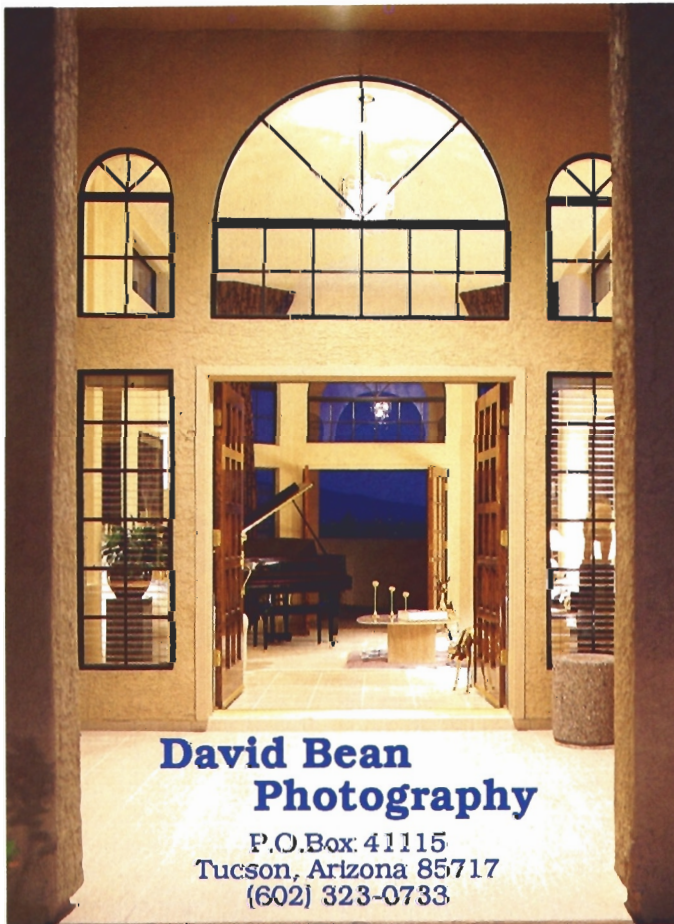
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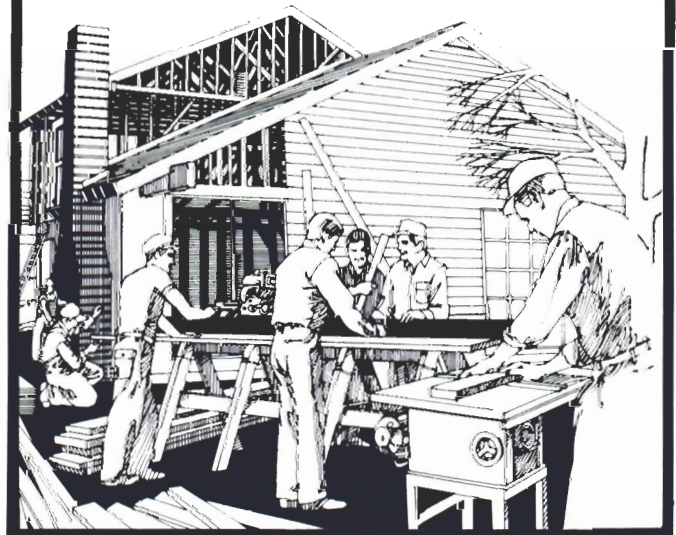


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BIGHORN POINT

Photos by David Bean



Homes in Cannon's Big Horn Point development are tailored to families who want affordable housing in an exclusive neighborhood, Cannon officials say.

Cannon recently began showing its three newly completed models, the Mariposa, the Mimosa and the Dahlia.

With a flair for creating stunning views of nearby Pusch Ridge, architect Daniel Brodsky of Phoenix designed the homes with split staircases, high ceilings and floor plans that lend an aura of open space.

Forty-three homes on lots ranging from 8,000 to 14,000 square feet are available in the Cannon development, which offers the two-story, 2,785-square-foot Mariposa as its biggest home.

The Mariposa has four bedrooms, three baths and a three-car garage and comes at a base price of \$240,000.

The Mimosa, also a two-story structure, has 2,550 square feet, four bedrooms, 2-1/2 baths, a double garage and a price of \$230,000.

The one-story Dahlia sells for \$190,000 and has 2,300 square feet of space. It has four bedrooms, two baths and a two-car garage.

Cannon's prices include front yard landscaping and masonry walls around the back and side yards. The Cannon homes also feature stucco construction with tile roofs that provide a Southwestern look.





STONEY CANYON

Photos by David Bean



Small families who want townhouse living combined with country club views make up the clientele at Stoney Canyon Townhouses, offered by Colorado builders William J. Ash and Walter Wilson.

Their flourishing La Reserve project was designed to attract young executives, retired couples and others who will share a breathtaking view of the hovering Pusch Ridge.

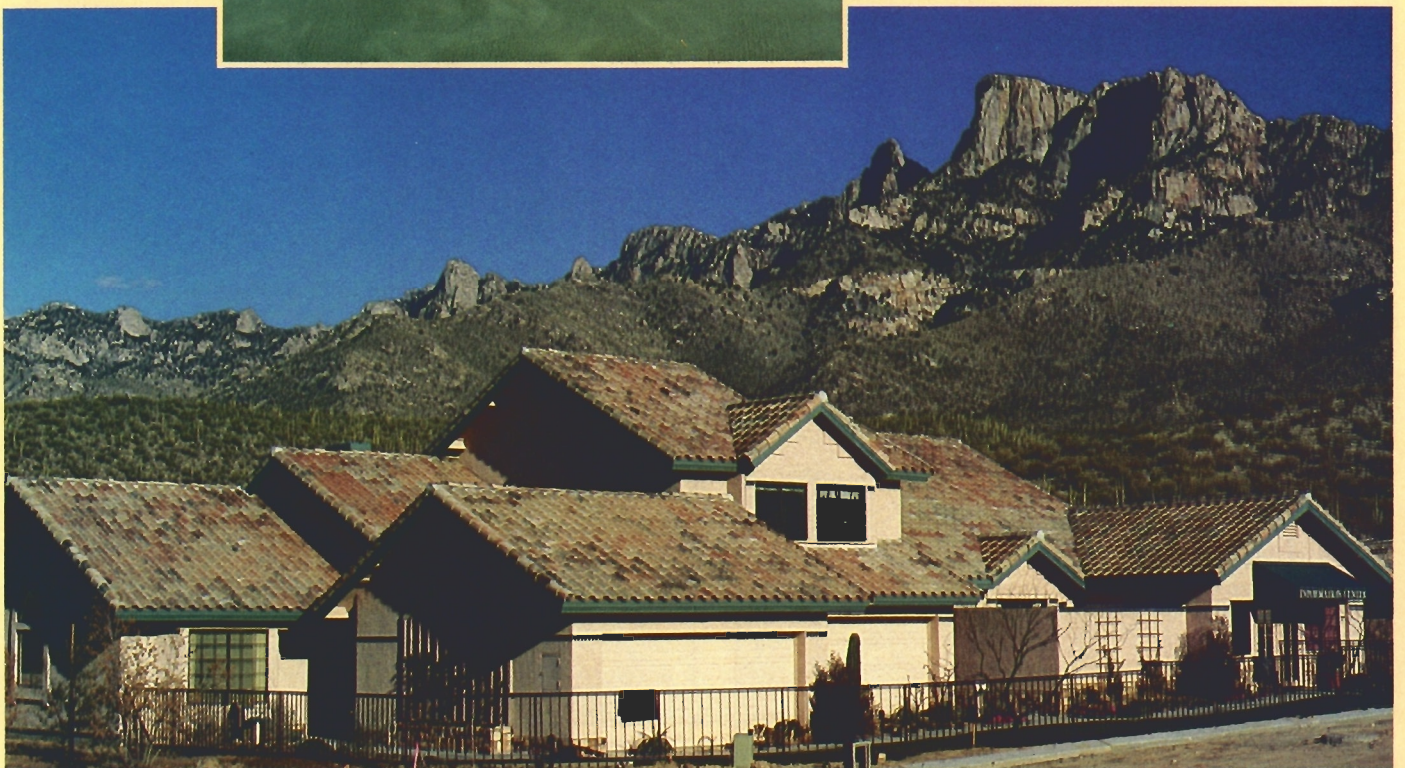
Southwestern Lifestyles has pursued projects in Colorado, South Carolina, Utah and in Arizona, although Stoney Canyon is its first Tucson venture, says sales representative Nicole Adams.

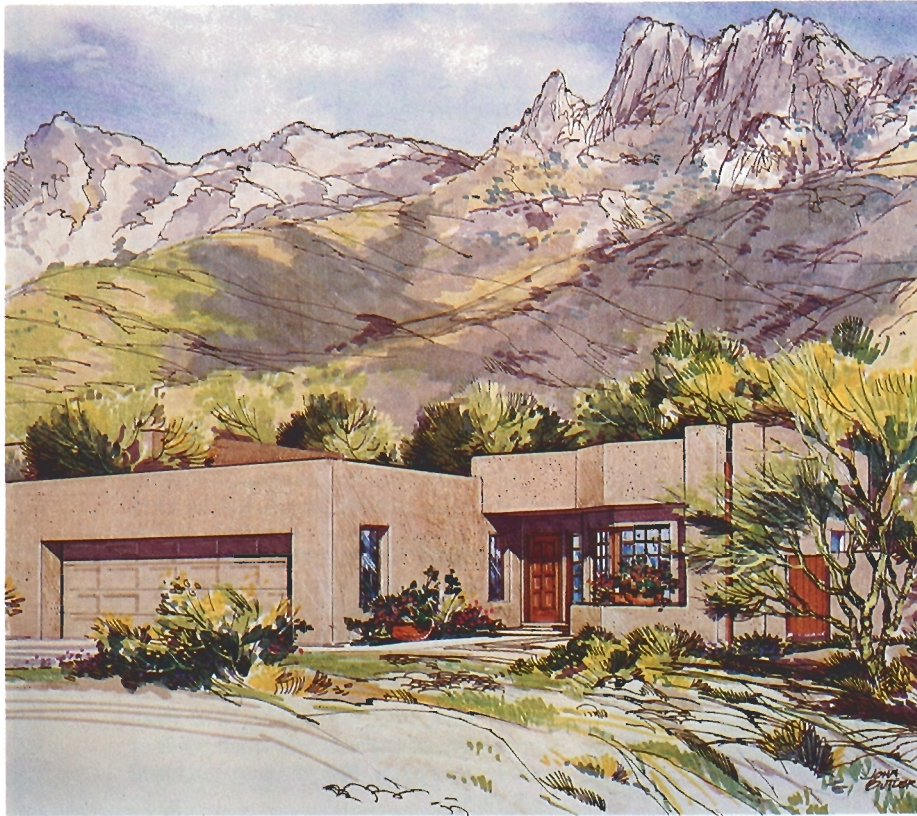
The 36 units that Southwestern Lifestyles is building at Stoney Canyon will be clustered in groups of three and four, Adams says. Homes will be two- and three-bedroom, with space ranging from 1,175 square feet in the two-bedroom, two-bath Saguaro model to 1,580 in the three-bedroom Cholla model.

Prices range from \$95,400 to \$141,900, Adams says, and purchasers will find, surprisingly, ample room for small pools or spas in the 25- to 30-foot-deep enclosed back yards.

"What's really nice is that you have enough room for recreation or for entertaining, but nothing so big that you have a lot of maintenance," Adams points out.

Inside, the homes (some of which rise to two stories) feature vaulted ceilings, high, recessed shelves and double garages.





FAIRFIELD'S PUSCH RIDGE


Construction of models for Fairfield's Pusch Ridge at La Reserve is expected to start this summer, with sales efforts beginning next fall, says Fairfield executive vice-president and general manager Johnny Goodman.

With its scenic views of the adjacent Catalina State Park and of the Tortolita Mountains to the west, Pusch Ridge at La Reserve will be a haven for wilderness enthusiasts, Goodman says.

The development will feature about 300 homes dotting a 250-acre area that Fairfield purchased from Estes in December of 1985. The homes, which will range in price from \$175,000 to \$250,000, will be two-, three- and four-bedroom single-family residences.

Access to the area will be controlled by a guard house, and homeowners will have use of a large recreation center, tennis courts and a pool.


Goodman said the Fairfield homes' locations high on the ridges of the land will offer spectacular views. ☀



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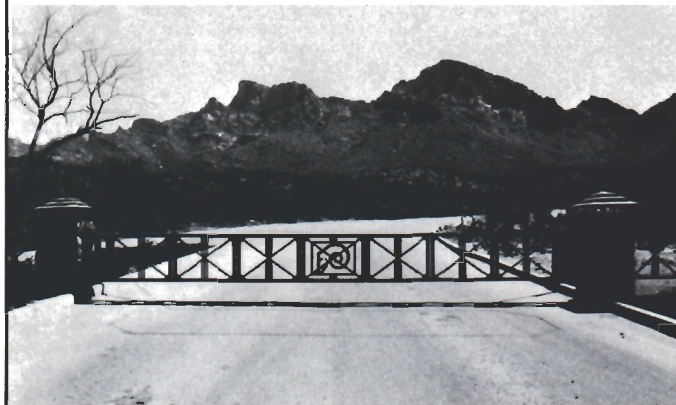
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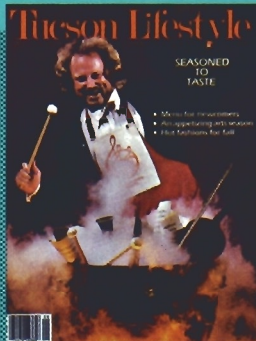
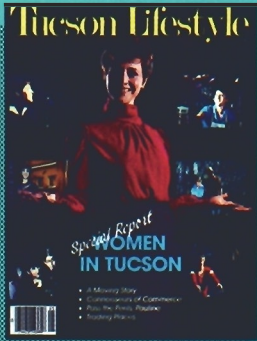
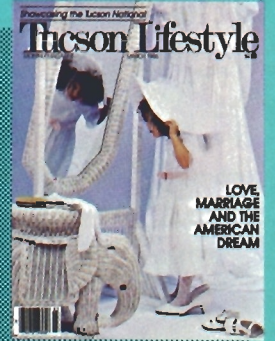
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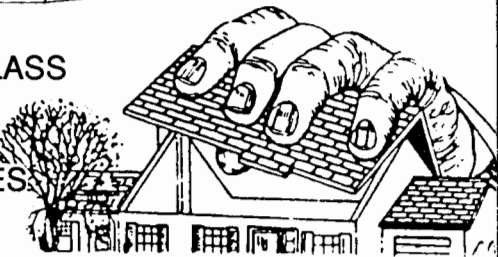


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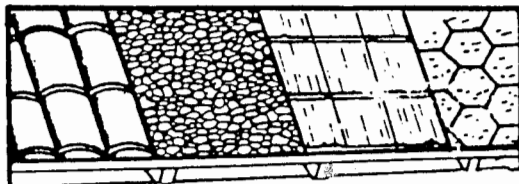
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Garrett AiResearch Electronics Systems Division, part of the La Reserve community, is located due north of Foothills Business Park. The campus encompasses 84 acres.

by Margaret Wahl

It looks like a college campus: four imposing buildings nestled at the base of the Catalinas on 84 acres. So far, there are 355,000 square feet at the Garrett AiResearch campus at 11100 N. Oracle Rd.

The division has been moving in from Torrance, California (a suburb of Los Angeles) and from temporary quarters off I-10 near Marana since December of last year.

There are about 1,400 people employed there now. That will grow to 4,000 by 1997 and eventually to about 6,000 in a million square feet of space. About 100 people will remain at the I-10 location, now a Customer Support Division.

Once inside one of the manufacturing

and engineering buildings, the atmosphere changes. Men in blue or white smocks scurry around on soft-soled shoes checking computers, reading gauges, peering over drawings and readouts. This could be the crew of a space station preparing for the docking of a starship.

Actually, what these people are doing may have applications for such a crew.

The Jewel in the Crown

AiResearch Electronics Systems Division is one of 11 Garrett divisions based in the United States and Canada; five more are in Germany, Australia, Singapore, England and Ireland.

Garrett itself is a subsidiary of Allied-GE



The Garrett campus on North Oracle Road.

Signal. Public relations manager John Meyer calls Garrett "the diamond in Allied-Signal's crown."

The corporation's history is a happy one, now chronicled in a recently published, 288-page book, *Out of Thin Air* (Los Angeles, Garrett Corporation, 1985).

In 1936, a young man named Cliff Garrett had been working for a few years in the new aviation industry in California.

He saw a need, and he decided to fill it. "The tools being made in those days were designed for steel and malleable iron. They were not designed for cutting soft materials, such as aluminum alloys. I was sure that with a little ingenuity and foresight we could develop tools that would save tremendous amounts of money and time for the aircraft industry—and also make some money for myself," Garrett explained in later years. (He died in 1963.)

On May 21, 1936, Cliff Garrett created the Aircraft Tool and Supply Company in Los Angeles. The name of the firm was changed to Garrett Supply Company at the first board meeting.

The original concept was that Garrett would act as a broker representing Eastern tool manufacturers to Western aircraft builders and vice versa.

Though the country was in the depths of the Depression, the company prospered. By 1938, however, business was down. The Eastern manufacturers had started to represent themselves and were opening their own offices on the West coast, eliminating the need for Garrett's middleman services.

That year, Cliff Garrett proposed a new direction: the development, manufacture and sale of products directly to the aircraft industry. The name of the company was changed to the Garrett Corporation with two operating divisions, Garrett Supply and Aircsupply.

One of the first things the new corporation did was approve a \$5,000 budget to make possible high-altitude flight, an obsession with Cliff Garrett.

For this endeavor, Airesearch (without a capital R) became part of Garrett.

Though engineers at the time thought cabin pressurization was at least 20 years in the future, Garrett engineers beat that prediction by quite a few years, pioneering in the science of cabin pressurization and temperature regulation in the 1940's.

By the end of World War II, Garrett was one of the world's leading producers of intercoolers, air coolers and cabin pressure regulators, and had begun work on aircraft air conditioning, starter assemblies and auxiliary power plants.

In 1947, when Chuck Yeager broke the sound barrier in the Bell X-1, he did so in a plane equipped with Garrett pressure controls.

Twenty-two years later, the lunar rover which carried astronauts David Scott and James Irwin over the surface of the moon was powered by Garrett electric motors.

And, in 1973, Skylab astronauts were able

to leave their spacecraft to rig a heat shield umbrella because they were equipped with Garrett life-support assemblies for space walks.

New Research

The story is far from over.

Today, about 60 percent of AiResearch contracts are with the military, and 40 percent are for commercial aircraft companies.

Some Garrett products have applications beyond their intended use in the aerospace industry.

When Dr. John West, a physiologist at the University of California at San Diego, set out to study barometric pressure at the summit of Mount Everest in 1981, he was able to get measurements never before taken using a Garrett portable pressure transducer. In 1986, West led an expedition to northern Chile to study four people living more than 19,500 feet above sea level. Garrett equipment enabled him to determine that atmospheric oxygen at that level is less than half the amount at sea level, and that the amount of oxygen in the lungs of the residents there is about 42 percent that of sea-level inhabitants.

Recently, Garrett AiResearch released the GEMS 2, advertised as "Garrett's Second Engine Management Jewel." This item, weighing just eight pounds, enables a pilot to plot on a computer the course of action to follow to achieve either minimum cost, minimum fuel consumption, or minimum time on a flight.

You Don't Have To Sell Tucson

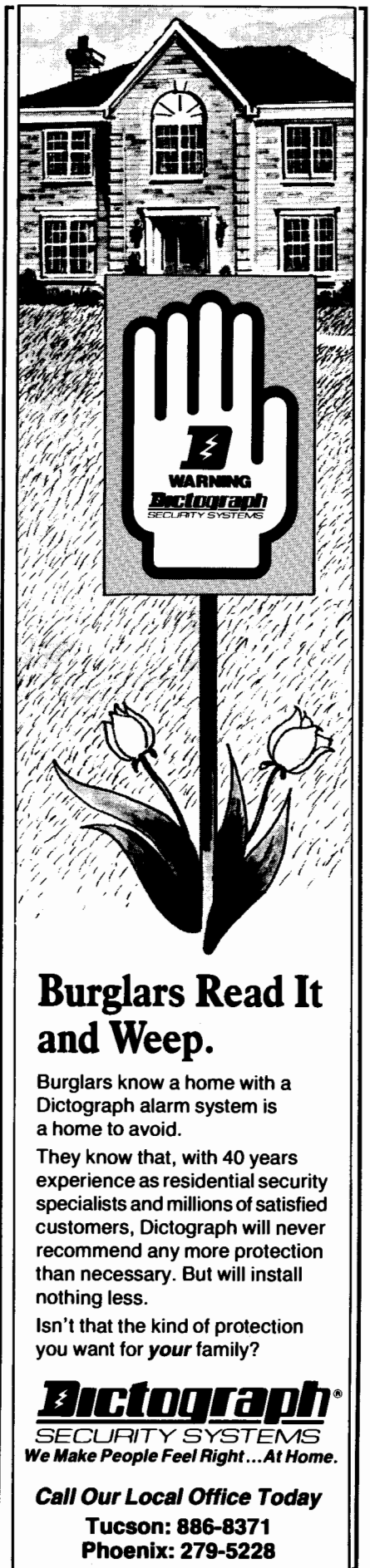
Division sales and marketing manager Bob Handley says recruiting talented people and persuading employees to move from Los Angeles has been surprisingly easy.

"You mention Tucson and you don't have to sell it," says Handley. "People already know."

Over 80 percent of people invited to move from Los Angeles to Tucson did so, which, says Handley, "astonished us. Studies show you're lucky to get 50 percent."

Handley says the decision to leave California was based on the high cost of doing business in LA and paying people enough to live in such an expensive area. More than 10 cities were studied for Garrett's move before Tucson was selected. He also feels the LA environment encouraged job-hopping, which is not what Garrett is all about. "You can attract quality people to LA," says Handley, "but they don't always stay." He says Garrett has always prided itself on being a people-oriented company with "well thought out" plans for career development. So many employees have celebrated their 20th or 30th anniversaries with the company that Garrett regularly publishes *Milestones Magazine* to name them.

Handley admits there is one drawback to a community he otherwise loves: many aerospace engineers are addicted to sailing. ☼



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Those who buy La Reserve lots bordering the Coronado National Forest home of the bighorn sheep will receive even more than a stunning view and the opportunity to act as the herd's protectors.

Tax breaks that bring potential savings reaching into the thousands of dollars are another lure to this particular real estate investment.

Here is how the arrangement works:

Under provisions drawn up by Estes, landowners of each of the 57 designated wilderness lots agree that a pre-determined portion of their land will become an easement area that will be granted to the University of Arizona. The land then will be used by the UA's School of Renewable Natural Resources, to conduct an extensive study of the plants and wildlife of the area, including the first long term study of the desert bighorn sheep.

The easement area, which totals 255 acres, was designed primarily to protect the sheep, who have been described as "fragile" animals easily unnerved by random visits from humans and their domestic pets.

Under tax laws, people making a gift of the use of property that is for a qualified conservation purpose (this includes wildlife habitats) are eligible for a tax deduction. They are able to deduct as a charitable donation a portion of the value of the easement.

With lots that range from one to fourteen acres and that sell for from \$115,000 to \$225,000, the potential benefits created by the tax advantage may be sizeable.

The deductions were initiated by the government in order to encourage conservation gifts by private citizens.

The Wilderness Estate Lots were proposed by the environmental consulting firm, SWCA, Inc., which had studied a similar situation in California. There, too, landowners used a portion of their lots as a buffer area for a herd of desert bighorn sheep.

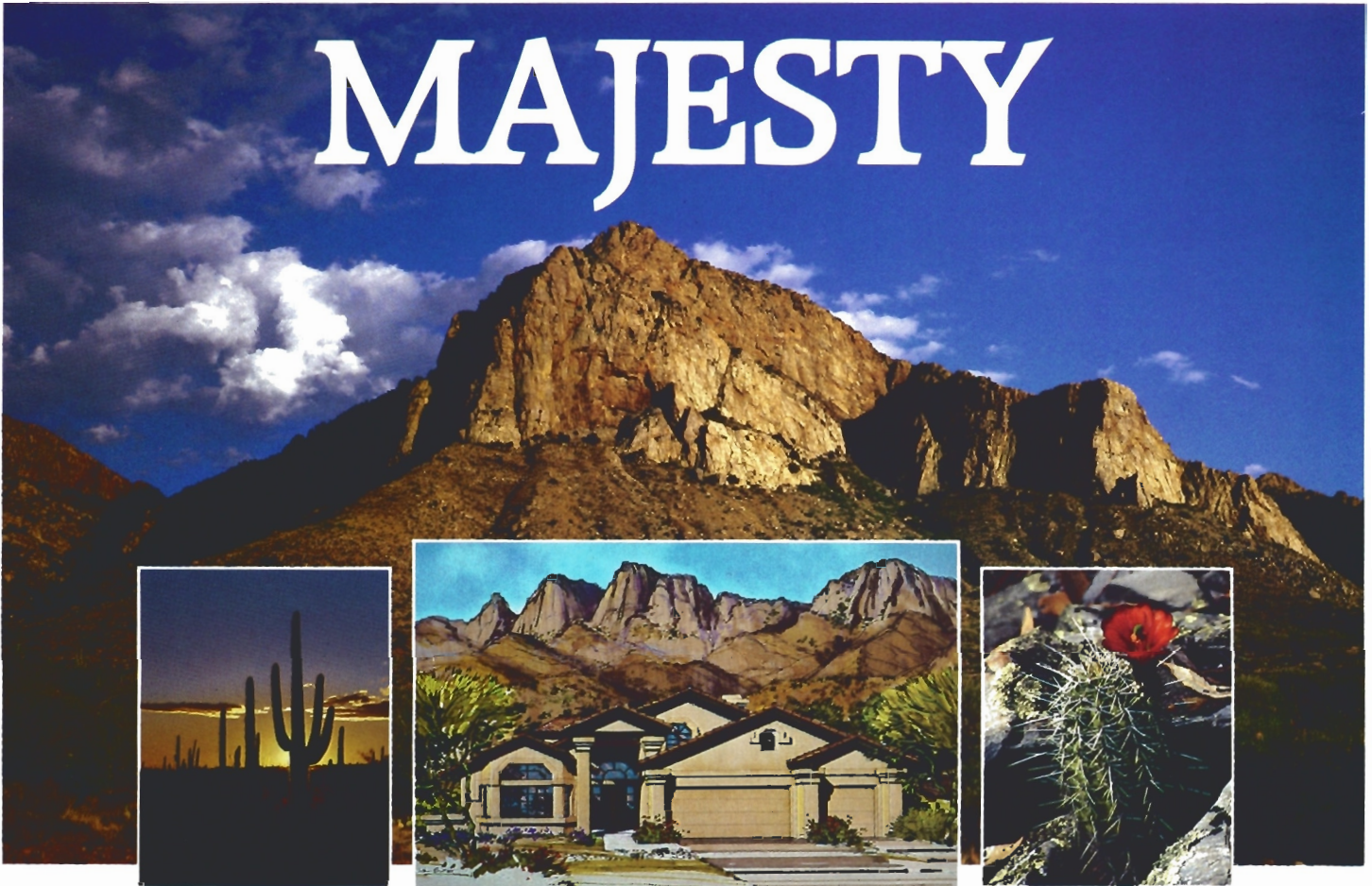
When Leenhouts researched tax laws, she found that a tax incentive might be available to land buyers who did the same.

"You might describe it as a sort of compensation for the restrictions imposed on buyers of the property," Leenhouts points out. ☀

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