

August

2004



*211 S. Paterson St., Ste. 270
Madison, WI 53703*

CURRENTS

News & Information for Wisconsin's Land Trusts

In this edition of *Currents*:

- Land Trust Job Openings
- Smell Great and Support a Conservation Group
- Gearing Up for Rally 2005

Conservation News

Wisconsin Prescribed Fire Council

The Wisconsin Prescribed Fire Council, a consortium of non-profit conservation groups, state and federal agencies and private consultants and land managers, has been meeting for the past two years to develop strategies for the promotion of safe prescribed burns on public and private properties. The Council's mission is "to facilitate and increase the use of prescribed fire as a management tool on Wisconsin fire-dependent ecosystems."

To achieve this goal, the group is working in several different areas: securing liability insurance for groups that conduct prescribed burns, developing statewide standards and practices for training and certification for prescribed burn crews, educating the public about the benefits of prescribed burning, and encouraging appropriate burn activity on publicly held lands. Karen Bassler has been participating on the Council to represent the needs and concerns of the land trust community. She serves on the Insurance committee of the Council, and is the Chair of the Organizational Structure Development committee.

Council meetings are open to all; two meetings are held each year. The next meeting is scheduled for January 11, 2005, at the DNR's Fitchburg office. For more information about the work and mission of the Wisconsin Prescribed Fire Council, contact Karen, or the Council Chair, Mike Engel at mike_engel@fws.gov.

WWLT Opens Regional Office

To better serve concerned landowners in the northern part of its 16-county service area, West Wisconsin Land Trust has opened a northern regional office in Trego, and hired Mike Hanten as the Regional Protection Specialist. The staff based in the Trego office will complement the current land protection work based out of the Menomonie office, but will focus on properties in Douglas, Burnett, Washburn and Sawyer Counties. The Trego office is located at the intersection of highways 53 and 63.

Support Conservation Groups and Smell Great at the Same Time

Gathering Waters is participating in an innovative fundraiser with Rock River Soap Company. They have matched three of their soaps with three different conservation groups in Wisconsin, if you buy one of these soaps 10% of the sale will go to that conservation group. Gathering Waters is linked to the "Our Land Soap": "What signifies our land better than deep earthly tones of sandalwood, cedar, patchouli and Peru balsam? Colored with natural henna, this soap is wonderfully nourishing." www.rockriversoap.com/consERVE

NEW on our Website

...an Interactive, Searchable Map of land trusts in Wisconsin. Be able to find a land trust in your area and learn the details of their work! Go to www.gatheringwaters.org and click on "Wisconsin Land Trust Directory." We'd like to thank Jill Rosenberg for donating her time and effort to making such a wonderful resource!

NEW Update of Statement of Land Trust Standards and Practices

Go to the LTA website—www.lta.org and click on "Standards and Practices" on the left of the screen to make sure you're part of the discussion.

Land Trust/Non-Profit Job Opportunities

A number of positions have opened throughout the state, so we thought we would pass on the word. For more info, go to <http://www.gatheringwaters.org/What%27s%20New/index.htm#jobs>

 Geneva Lake Conservancy - Executive Director

- # Glacial Lakes Conservancy - Executive Director: Sept. 1 closing
- # Bureau of Wildlife Management for a Wildlife Regulation and Policy Assistant

Give to Non-Profits with iGive.com

What if up to 27% of each purchase you made went to your favorite worthy cause? Through iGive.com, your shopping at hundreds of online stores helps a cause close to your heart with each purchase! Either set up your organization with iGive.com, or choose Gathering Waters as a recipient for your donations at <http://www.iGive.com/GWC>.



Reminder to Adopt our Statement of Principles

Help show your commitment to the principled development of Land Trusts in Wisconsin! Sign the Wisconsin Land Trust Statement of Principles Resolution, a document which holds us “*to dedicate ourselves to the protection of local, regional and statewide natural resources which contribute to the ecological, social and economic well being of our communities.*” If you have any questions, contact Karen Bassler at 608-251-9131 or kbassler@gatheringwaters.org. Thus far the Statement of Principles has been adopted by:

- | | |
|---------------------------------------|--|
| ➤ Cedar Lakes Conservation Foundation | ➤ Northeast WI Land Trust |
| ➤ Door County Land Trust | ➤ Ozaukee Washington Land Trust |
| ➤ Kenosha/Racine Land Trust | ➤ Glacial Lakes Conservancy |
| ➤ Madeline Island Wilderness Preserve | ➤ Standing Cedars Community Land Conservancy |
| ➤ Natural Heritage Land Trust | ➤ The Prairie Enthusiasts |
| ➤ North Central Conservancy Trust | ➤ West Wisconsin Land Trust |
| ➤ North Woods Land Trust | |

Upcoming Gathering Waters Conservancy Events

Land Conservation Leadership Awards

September 30, 2004
6:00 - 8:30 pm
Monona Terrace, Madison, WI

Get out your calendars and write this down! Gathering Waters Conservancy is hosting its 2nd Annual Awards Celebration on September 30th at Monona Terrace. Those of you who attended last year surely remember enjoying the great company, tasty food, and silent auction. This year promises to be a wonderful event as well. Honors include: Land Trust of the Year, Conservationist of the Year, Policy Maker of the Year and the Bud Jordahl Stewardship Award. You should receive an invitation in early September, but if you'd like to RSVP now, contact Gathering Waters at 608.251.9131.

“Smart” Conservation

Gathering Waters and the Ozaukee Washington Land Trust are co-hosting a **Comprehensive Planning Workshop** on Saturday, October 9. This event will connect conservation-oriented citizens to tools and information they can use to influence planning in the region to the benefit conservation concerns. Among the presenters and panelists, will hear from 1000 Friends of Wisconsin, UW-Extension's community development staff, the Planning personnel of Washington and Ozaukee Counties, and the Land Conservation Partnership of Washington County.

Participants will leave with take-home resources about the status of planning in the area, access to the public participation plans, and a day of valuable connection with other conservation-minded neighbors and colleagues.

All are welcome!

Oct. 9 from 9:30 -2:30. Lunch included.

West Bend Mutual Insurance Co. Offices, West Bend, WI—

Other event details have yet to be determined—there will be a nominal charge to cover costs of materials, and potentially **field trips** to locally protected sites after the workshop!

Contact Pam Felt at Gathering Waters Conservancy for additional information:
pfelt@gatheringwaters.org

Other Conferences and Events

North American Prairie Conference

August 8-12

UW Madison-Memorial Union

The North American Prairie Conference is geared toward a wide audience, from professional managers and academics, to the curious and enthusiastic.

The Aldo Leopold Shack Seminar Series

6:30 Leopold Shack

Paul DeLong will speak on "A Centennial of Wisconsin's Forests: The Past and Future of Wisconsin Forestry"

Natural History Workshops

June-August

University of Wisconsin-Milwaukee Field Station

Workshops offer a unique opportunity to explore focused topics in natural history under the guidance of noted authorities. They present college-level instruction and are designed to accommodate participants with a broad range of experience. The only prerequisite for any of the workshops is a keen interest in the topic. Enrollment in each session is limited to 20, providing an informal atmosphere and individualized instruction.

Introduction to Wisconsin Butterflies and Moths: August 13 & 14

Those received after April 12 will be accepted on a first-received basis up to capacity. For more information and/or to print a registration sheet, visit <http://www.uwm.edu/Dept/fieldstation/wkshops.html>.

Citizen-based Monitoring Conference

August 20-21

Monona Terrace, Madison

Citizens and scientists working together to monitor Wisconsin's natural resources.



Rally 2005 is getting revved up to be in Madison. LTA is soliciting any ideas and topics. Make sure you give them some! Go to www.lta.org to do just that.

Ask an Attorney

Our question this time around has been answered by Bill O'Connor of Wheeler Van Sickle and Anderson.

Q: "I understand that the Federal Estate Tax law allows the estate to place a conservation easement on property owned in the estate and to value the property as though the conservation easement had been placed on the property during the decedent's lifetime. Is this allowed under Wisconsin law?"

A: Section 2031 of the Code allows a decedent's estate to place a conservation easement on property during probate and to value the property for estate tax purposes as though the easement had been placed during the decedent's lifetime. The effect is to permit the estate to reduce the taxable value of the property transferred at death where the property will be protected by a conservation easement. Generally, the conservation easement must meet the standards for "qualifying conservation contributions" under Section 170(h) of the Code.

In order to benefit from this provision, local law must also permit the decedent's heirs to place the conservation easement on the property. There is no Wisconsin law governing the donation of conservation easements after the landowner's death. However, the Courts recognize that the right to make a will and determine disposition of property at death is a basic right. If the will directs or allows the personal representative to donate a conservation easement on a tract to a qualifying organization, the right of the estate to make a "post-mortem election" is pretty clear. .

But where the will does not include any provision along these lines, no post-mortem election to grant a conservation easement could be made without Court approval and consent of the beneficiaries. (At least one state – Colorado – has enacted a statute to encourage post-mortem elections. Under the Colorado law, the Court can authorize the personal representative to donate the conservation easement only where the beneficiaries consent.)

For estates that include significant assets, including conservation land with development potential, a conservation easement donation can reduce or even eliminate estate tax liability. Generally, estates with a value of less than one million dollars are not subject to estate tax, although that threshold is scheduled to increase annually for the next several years.

When a landowner prepares a Last Will and Testament, it is worth considering whether his or her estate is likely to have estate tax liability and to evaluate how a conservation easement (before or after death) could effect both estate tax liability and the owner's long-term goals for the property. In some cases, it may provide a useful option to authorize the personal representative to donate a conservation easement in order to accomplish these goals.

In order to be effective under the post-mortem election provision, the conservation easement must be in place by the time the Estate Tax Return is due (including any extension.) a order to secure a post-mortem election of an easement, the trustees of the estate must file a Federal estate tax return within 12 months after the death of the landowner. It is possible to request an extension from the IRS within that 12-month period.

Send us your questions! Free legal advice! We're looking for questions to be featured in this section. Send any questions or suggestions to Karen Bassler at kbassler@gatheringwaters.org

Funding Sources

US Fish & Wildlife Service Private Stewardship Grants Program

The Private Stewardship Program provides grants and other assistance on a competitive basis to individuals and groups engaged in local, private, and voluntary conservation efforts that benefit federally listed, proposed, or candidate species, or other at-risk species. Diverse panels of representatives from State and Federal government, conservation organizations, agriculture and development interests, and the science community assess applications and make recommendations to the Secretary of the Interior, who awards the grants. For Fiscal Year 2004, the Service will award more than \$7 million in Federal funding under the Private Stewardship Fund, primarily to landowners and to organizations that work with landowners.

For more info or to download application materials, visit the USFWS website: http://endangered.fws.gov/grants/private_stewardship/index.html

Revolving Loan Fund for Great Lakes Basin

The Conservation Fund has been awarded the largest environmental grant in history (\$3.975 million) by the Charles Stewart Mott Foundation to create a revolving loan fund. The goal is to protect coastal and freshwater ecosystems in the Great Lakes basin through short-term loans to land trusts and government agencies to purchase ecologically significant areas and conservation easements. Technical assistance will be provided by the Conservation Fund to help complete the acquisitions. **For more information, please contact Peg Kohring at (616) 426-8825 or pkohring@aol.com.**

Resources Available from Gathering Waters

Gathering Waters' Library

New additions:

- *The Land Ethic Toolbox: Using Ethics, Emotion and Spirituality Values to Advance American Land Conservation* by Robert T. Perschel. The Wilderness Society.
- *Wingspread Journal: From the Land to Our Tables—Sustainable Development and the Environment*. 2004.
- *Water Above, Water Below: The Connection Between Wisconsin's Waters..* A documentary video from Clean Wisconsin.

→For your own copy of the above video, call (608) 251-7020.

Gathering Waters has an extensive library containing books, magazines, reports and even videos covering every topic of interest for a land trust. A few subject areas include: fundraising, board of directors, smart growth, forestry, land and natural resource management, and legal and tax issues. **Please feel free to drop by the office and check out a book, or call Tuyet at (608) 251-9131 x15 or tuyet@gatheringwaters.org.**

Conservation Information Packets

Gathering Waters is in the process of updating their information packets for land trusts. Topics include:

- Conservation Easements: Agricultural
- Conservation Easement Appraisals
- Conservation Easements: Basic
- Conservation Easement Baseline Documentation & Hazards Assessment
- Conservation Easements: Educational and Research
- Conservation Easements: Forestlands
- Conservation Easement Monitoring
- Conservation Easements: State of Wisconsin
- Conservation Easements: Stream bank or River
- Conservation Easement Tax Advantages
- Conserving Agricultural Lands
- Property Tax Assessment and Conservation Easements
- Property Tax Exemptions for Non-Profit Organizations
- Purchase of Development Rights
- Registry Programs

These packets are a great resource for land trusts and landowners. If you are interested in any of them, **please contact Tuyet at 608-251-9131 x15 or tuyet@gatheringwaters.org.**

Newsletter Articles

Gathering Waters Conservancy can provide land trusts with articles for your newsletters. Examples include the tax benefits of conservation easements, protecting woodlots, and much more. **Call Althea at (608) 251-9131** for more information.

Wisconsin's Land Trust Listserv

Gathering Waters Conservancy's e-mail listserv is your opportunity to communicate directly with your colleagues in the land trust movement. To join, visit the website: <http://groups.yahoo.com/group/wislandtrusts/> and follow the instructions for subscribing. You may also call **Sara at (608-251-9131 X10)** and ask to be put on the list.

Resources Available for Sale

If you are interested in obtaining any of the following material please print off an invoice at www.gatheringwaters.org and send it to Gathering Waters or contact Tuyet at (608) 251-9131x15, tuyet@gatheringwaters.org. *We now accept credit cards!*

Books

Gathering Waters has several publications available for sale. They include:

- *In Their Own Words...* 1 for \$3
2 for \$5
5 for \$10
*special rate for LT members of GWC: → 10 for \$10
- *Preserving Family Lands: Book 1* by Stephen J. Small... \$10
- *Preserving Family Lands: Book 2* by Stephen J. Small... \$10
- *Preserving Family Lands: Book 3* by Stephen J. Small... \$10
- *Balancing Nature and Commerce in a Gateway Community* by Jim Howe, Ed McMahon, & Luther Propst... \$10

Handbooks & Workshop Materials

Handbooks compiled by Gathering Waters as well as workshop material from various Gathering Waters Conservancy seminars and trainings are available:

- *Starting a Land Trust in Wisconsin: What You Need to Know to Establish a Non-Profit Conservation Organization...* \$15
- *Building Your Membership for Fundraising and Effectiveness...* \$20

Smart Growth CD-ROM

Gathering Waters Conservancy and several partners have compiled a CD-ROM on Comprehensive Planning:

- *Comprehensive Planning for Natural Resource Protection...* \$10

It includes information about the Smart Growth law, guides to planning for specific elements, information on natural resource data, guides for public participation as part of the planning process and contacts for more information. In addition, there are sample plans, model ordinances and other documents relevant to smart growth planning.

GWC Fact Sheets for Landowners

Gathering Waters Conservancy has updated landowner information sheets available for land trusts. The sheets include:

- GWC Overview
- Land Trusts in Wisconsin
- Conservation Easements
- Conservation Options for Landowners

- Tax Benefits of Conserving Land
- Purchase of Development Rights

We can provide up to 25 copies of each sheet, free of charge, to our sponsor members. The sheets can also be printed from our website, www.gatheringwaters.org. If you would like to see other topics put to fact sheet, please **contact Karen at (608) 251-9131**.

What We've Been UP to

- 1) Met with group in Dodge County that would like to form a land trust.
- 2) Gave a presentation to Friends of the Black River on land trusts and conservation options.
- 3) We are partnering with the Wisconsin Wildlife Federation and The Nature Conservancy to work with concerned citizens around the state to support the Stewardship Fund.
- 4) Our executive director was asked by the LTA in Washington DC to give a presentation on Partners in Preservation -- our program to bring land trusts together to protect the highest quality resources in the Lake Michigan Basin and Northwest Wisconsin. There were tons of questions and lots of praise for the vision and innovation of the program.
- 5) We had a great turnout for the NW Partners in Preservation meeting in Trego! Representatives from six land trusts, several DNR staff, TNC all attended.

Attachments

The following attachment is an article that we thought would be useful or interesting for the land trust community. Included in this edition:

- **IRS Toughens Scrutiny of Land Gifts**

“The Internal Revenue Service announced yesterday that it is cracking down on improper tax deductions taken by people who give real estate and cash to environmental groups, warning that taxpayers could face penalties and charities could lose their tax-exempt status.”

Join Us!

We hope you will consider joining Gathering Waters Conservancy as an individual member. Membership dues are used to promote state policies that support private land conservation and the work of land trusts, establish new land trusts in critical areas, present statewide and regional conferences, train lawyers, appraisers and other professionals who work with landowners and land trusts, and to promote collaborative conservation efforts among conservation organizations around the state.



Yes, I want to help land trusts & landowners protect Wisconsin's special places and natural treasures by joining Gathering Waters Conservancy with my gift of:

- ___ \$35 Forest Protector
- ___ \$50 Creek Watcher
- ___ \$100 Land Defender
- ___ \$250 Prairie Keeper
- ___ \$500 Harbor Sentinel
- ___ \$ Other

Send tax-deductible contribution to:

Gathering Waters Conservancy
211 S. Paterson, Suite 270
Madison, WI 53703

Please send me information on:

- protecting my land
- gift memberships
- including Gathering Waters in my will
- volunteering
- Will your employer match your gift?

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