

CROSScurrents

A NEWSLETTER TO SERVE THE LAND TRUST COMMUNITY OF WISCONSIN SPRING 2001

Celebrating Community-based Conservation in Wisconsin

Gathering Waters Conservancy and the River Alliance of Wisconsin are pleased to host *Celebrating Community-based Conservation 2001*, a three-day event for the entire Wisconsin conservation community. The conference is scheduled for April 20-22 at the Pioneer Resort and Marina in Oshkosh.

As you know, Gathering Waters Conservancy is the service center for Wisconsin's land trusts, which have protected over 80,000 acres of Wisconsin's special places. The River Alliance provides similar support to local river and watershed organizations.

Through training opportunities and technical support, the River Alliance helps build the capacity of these small groups to protect Wisconsin's rivers and streams, and to restore them to a healthy, free-flowing state.

Through this conference we are creating a unique educational and networking opportunity to strengthen the ability of our member groups to do critical conservation work throughout the state.

Several existing organizations act as both river groups and land trusts, including the Kinnickinnic River Land Trust, the Plover River Alliance and Friends of Milwaukee's Rivers. Some river groups are considering permanent land protection of riparian properties as an important way to protect rivers, and will need the tools that land trusts can offer. Likewise, land trusts working along river corridors will look to the tools that river groups have developed to ensure healthy, functioning rivers.

Because so many of Wisconsin's com-

munity-based conservation organizations have begun to cross-fertilize their river and land protection skills and tools, Gathering Waters Conservancy and the River Alliance of Wisconsin saw the value in bringing them together for this important event.

The conference offers thirty workshops, pre-conference field trips and in-depth training seminars. Just as important as the formal training sessions are the networking opportunities available to participants. The efforts these small organizations have made to protect Wisconsin's lands and rivers have been tremendously successful, and their success stories need to be shared among our conservation community.

This conference provides the first formal opportunity for Wisconsin land trusts and river groups to come together, share their experiences, and explore how they may combine their conservation efforts. ■

—Cristina Pratt, Assistant Director,
Gathering Waters Conservancy
& Diana Toledo, Local Group Assistance
Manager, River Alliance of Wisconsin



Senator Gaylord Nelson,
Founder of Earth Day and
keynote speaker at the
Conference.

"Earth Day achieved what I had hoped for. The objective was to get a nationwide demonstration of concern for the environment so large that it would shake the political establishment out of its lethargy and, finally, force this issue permanently onto the national political agenda."

—Gaylord Nelson

Gathering Waters

Conservancy's mission is to help communities, land trusts and private land-owners protect the places that make Wisconsin special. Gathering Waters Conservancy helps individuals, communities, and non-profit conservation organizations to preserve, protect, maintain, and enhance the beauty and ecological integrity of the lands and waters in the state of Wisconsin.

CrossCurrents is published by Gathering Waters Conservancy.

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Getting the Word Out About Land Trusts

JOHN URBAN



As many of you know, Gathering Waters Conservancy moved into new offices on Madison's east side this past fall. While setting up our offices, I got a chance to chat with several phone salesmen who stopped in trying to sell their companies' services.

During one chat, I met a man whose family owns over a thousand acres near Horicon Marsh. He was excited to learn that he could help his family protect their land without losing ownership of it through a conservation easement.

Although we didn't buy his phone system, he did leave with a folder of information about Gathering Waters and options for preserving his family's farm. Our discussions continue and I hope we can add his family's property to the 80,000 acres that have already been protected by Wisconsin's land trusts.

The lesson from my conversations with the phone salesman is this: **Never pass up an opportunity to educate someone about the role private land trusts play in protecting the special places we all love in Wisconsin.**

To help explain what we do, Gathering Waters is producing a new booklet with specific details on how land trusts work and the many tax and other advantages for participating landowners.

In addition, we're planning a campaign to further publicize Wisconsin's land trusts. Some of you may have heard my recent appearance on Wisconsin Public Radio, discussing land trusts with host, Larry Meiller. We hope to continue to use the media to reach the public. Look for us in your local paper and statewide publications as well.

Don't hesitate to conduct a land trust PR campaign in your own community. You never know where it will lead! ■

—Vicki Elkin

Gathering Waters News

Welcome to Our New Board Member

Gathering Waters Conservancy welcomes Rudy Rasin as our newest board member. Mr. Rasin is President of Rasin Corp., a venture capital company focused on the food field. He currently serves as a board member of Geneva Lakes Conservancy, where he has 40 acres of land under easement. Gathering Waters is looking forward to his support and expertise.

Thank You to Departing Board Members

Gathering Waters would like to thank two outgoing members of the Board of

Directors for their years of dedicated service. Robert Boucher and Ron Ford retired from the board at the end of 2000. Both Bob and Ron made important contributions to Gathering Waters Conservancy during their tenure and we greatly appreciate their hard work.

Goodbye to a Dedicated Intern

The staff of Gathering Waters Conservancy will miss our departing intern, Stacey Ziegelbauer. We wish her great success in her new position as an administrative assistant for The Nature Conservancy in Massachusetts.

2001 Staff Retreat

Every year, Gathering Waters Conservancy hosts a retreat for staff of our member land trusts. This year's was held February 4 – 6 at the Osthoff Resort in Elkhart Lake, Wisconsin. Twenty-six attendees received all meals; lodging (one or two nights); the Franklin Covey "What Matters Most" course, taught by Sydne Kalet; a Franklin Planner; and networking and peer-to-peer exchanges—all for a mere \$100 per person.

This exciting event was generously funded by the Land Trust Alliance Great Lakes Matching Grants Program, The Environmental Support Center, FranklinCovey Donations, and Pick N Save, which allowed Gathering Waters to offer the training at a fraction of the cost.

The "What Matters Most" course, along with the Franklin Planner, is a powerful tool that helps participants organize and prioritize to ensure time is spent on what is most important to them. The training is very popular with high profile organizations and corporations nationwide.

Use of the Franklin Planner system promotes efficiency and inspires confidence in each participant to achieve short and long-term goals, both professional and personal. On Monday, a rapt audience enjoyed Ms. Kalet's engaging style of instruction, and left with positive tools for organizing their work and lives. On Tuesday morning, participants listened to presentations from Renee Kivikko, Director of the Land Trust Alliance Midwest program, and Jordy Jordahl of The Nature Conservancy, and engaged in a lively exchange of information and ideas.

In addition to a very informative and useful program, participants enjoyed networking and socializing during delicious vegetarian dinners prepared by GWC's Assistant Director, Cristina Pratt.

Legal Assistance Program

Gathering Waters Conservancy debuted the Legal Assistance Program for Land Trusts this past Fall. This program is designed to provide low-cost legal advice to participating land trusts to further strengthen Wisconsin's land trust community.

Gathering Waters Conservancy's Land Trust Sponsor members are invited to join the Legal Assistance Program at a cost of \$150 per year *in addition to* the annual Sponsor dues. Members of the Program receive three (3) hours of legal services per year and receive copies of legal responses to other participating land trust's questions. For those joining in 2001, the hours must be used by December 21, 2001.

Call Cristina Pratt at Gathering Waters Conservancy for more information and to join the Legal Assistance Program. ■

Sarah Van Tiem (Dane County Natural Heritage Foundation), Jen Stewart (Riverland Conservancy), Ruth Oppedahl (Madeline Island Wilderness Preserve and Bayfield Regional Conservancy) and Leslie Taylor (Northeast Wisconsin Land Trust) "network" at the GWC Staff Retreat.



"Time management is one of the most important, yet least addressed issues in a small non-profit organization. The time management training provided by Gathering Waters Conservancy's Staff Retreat has made a real difference in the way I approach my work day-to-day. After attending the training, I feel like I'm on top of things more than ever before. It's helped with my stress level and improved my ability to multitask."

—Danielle Wood, Dane County Natural Heritage Foundation



For a clear view of the lake, you pass through a stand of old Hemlock trees.

Gathering Waters Protects 2000 Feet of North Woods Shoreline

Charlie James has a special place in his heart for the beautiful lake communities around Springstead, Wisconsin. “One of the things I like best is waking up at 3:00 a.m. to the call of the loons,” muses Mr. James. His love of the loons was sparked, in part, by the work of his mother, Grace Velie James, who died in 1992. A board member of the Sigurd Olson Institute of Northland College in Ashland, Wisconsin, Mrs. James was awarded an honorary PhD for her work in 1984. She also authored a book on loons titled, *North to Open Water*, and was an inspiration behind “Project Loon Watch” in Wisconsin.

Mr. James’ parents owned a home on Stone Lake, where he has spent time since the age of 17. Today, he refers to the area as “Planet Springstead,” a place where time stands still and quiet prevails.

In the 1960s, as a young man just starting out in business, Mr. James looked for a property to buy near Springstead. He found 75 acres bounded by French and Boot Lakes, with an owner from Illinois who was willing to sell. While the property was beautiful, there was no access, as there had been no easement for a road. Mr. James purchased the property, then hired the district attorney from the County Seat of Hurley to represent him in a public hearing with the town board. He ultimately won approval for access, allowing wider use of the property.

Although he originally had 4500 feet of lake frontage between the two lakes, Mr. James fell in love with a particular 2000 front-foot stretch on Boot Lake. He sold the rest of the property and kept this 40-acre parcel for his family.

Eventually, Mr. James and his wife, Carol, built a lovely cedar home on the property with room enough for their children and ten grandchildren to visit. The whole family enjoys quiet excursions around Boot Lake on their pontoon boat, and Mr. James is an avid fly fisherman and occasional grouse hunter. The property is a family treasure to three generations.

Even though the Jameses know their children and grandchildren love the property, they wanted to make sure it would never be broken up or sold. The children had often urged the cutting of a stand of old Hemlock trees to create a clear view of the lake from the cabin. (Mr. James is fond of telling them, “If you want to look at the lake, take a walk down to the pier!”) So, in order to ensure protection of the property in its current state, the Jameses began investigating the option of donating their development rights in a conservation easement.

Mr. James is a past member of The Nature Conservancy’s Board of Trustees, and is aware of land protection options. The property did not meet TNC criteria for holding an easement, so the Jameses were referred to Gathering Waters Conservancy. They donated the easement on their 40 acres to Gathering Waters in December, 2000.

Mr. James’ advice to other landowners is this, “If you love your property, and want to see it unchanged in future generations, the best way to do it is through an easement. As a secondary incentive, you’ll save money on your taxes.” ■

—Jane de Broux, Director of Development & Communications for Gathering Waters Conservancy

Gathering Waters Conservancy would also like to acknowledge Charlie and Carol James’ generous contribution to our easement endowment fund.



Carol and Charlie James enjoy the winter season at their cabin on Boot Lake.

Carol James enjoys a moment of solitude and an incredible view.



Welcome New Land Trusts!



The North Woods is the heart of northern Wisconsin's lake country, and features one of the highest concentrations of inland freshwater lakes in the world.

The *Chronicle of Philanthropy* calls land trusts “the fastest-growing segment of the environmental movement.” This is definitely true here in Wisconsin where there are now over 45 land trusts serving landowners and communities across Wisconsin.

As service center to Wisconsin's land trust community, Gathering Waters Conservancy's long-term goal is to help ensure every landowner and every community in Wisconsin has access to a land trust. This year, significant progress was

made toward that goal with the formation of six new land trusts: Chenequa Land Conservancy in Waukesha County; Chippewa County Land Conservancy; Driftless Area Land Conservancy in Southwestern Wisconsin; Lauderdale Lakes Conservancy in Walworth County; Milwaukee Area Land Conservancy; and the Northwoods Land Trust.

Several of the new groups are profiled below. Others will be featured in our next newsletter. Please welcome these new groups as they join in our land protection efforts!

The Chippewa County Land Conservancy

The Chippewa County Land Conservancy (CCLC) got its start in the fall of 1999 when a group of local citizens became concerned over changes taking place in the landscape around Chippewa Falls. “A new bridge was being built across the Chippewa River

and hundreds of acres of farmland were slated for residential and commercial development,” explains Alison Sazama, President of CCLC. The time was right to start a new land trust to protect natural areas and preserve the rural character of the county.

The Conservancy is now working to protect two properties. One is a 60-acre parcel immediately adjacent to the city of Chippewa Falls that contains wetlands, 100-year-old white pines and a spring-fed stream. The other is a 40-acre parcel next to the Lake Wissota State Park.

Driftless Area Land Conservancy

Members of the Driftless Area Land Conservancy first met last summer at Bud Jordahl's farm in Richland County (the Jordahl property is protected by a conservation easement held by Gathering Waters). The group came together out of a common concern that the unique and beautiful rolling landscape of Wisconsin's Driftless area could be permanently lost to development.

The mission of the Driftless Area Land Conservancy is to protect the rural landscape and quality of life in Southwestern Wisconsin by protecting the farms and forests, grasslands and wetlands, soils and natural beauty of the area. Today, the valley walls of the Driftless Area are largely forested while the hilltops and valley bottoms are farmland and pastures. Doug Booth, Treasurer of the Conservancy, explains, “We want to keep the landscape much as it is today while protecting the region's important natural features.”

The land trust will work within Richland, Sauk, Iowa and Lafayette Counties, and is now considering several joint land projects with Gathering Waters.



Hiking through the North Woods is one of Wisconsin's great natural pleasures, and NWLT is working to protect this irreplaceable resource.

Milwaukee Area Land Conservancy

The Milwaukee Area Land Conservancy (MALC) is just getting underway. The Conservancy was founded by a core of Southwestern Milwaukee residents concerned about extreme development pressures in the area and the rapid disappearance of remaining natural areas. Delene Hanson, Kristen Wilhelm and other organizers of MALC have come together to protect a 25-acre parcel of Fitzsimmons Woods near Franklin. The land, which is being considered for commercial development, is home to 185 native Wisconsin plants and at least two endangered species.

The Conservancy is now helping the City of Franklin raise funds to protect the parcel. This is just the start, however. According to Ms. Hanson, "Our mission is to try and save as much of the remaining natural areas in Milwaukee County as we can. There are quite a few left, but they are falling to development every day."

Northwoods Land Trust

The Northwoods Land Trust (NWLT) held its kickoff meeting this past February and is off to a quick start. The new land trust will operate in Vilas, Oneida, and surrounding counties. Coordinating closely with other conservation groups in the area, NWLT's mission is to promote conservation by private landowners of natural shorelands, woodlands, wetlands and other natural resources. Several landowners have already expressed an

interest in donating a conservation easement to the new land trust.

"The Northwoods Land trust is forming in response to the desires of individual property owners who want to be able to conserve the lakes and woodlands they love," explains Bryan Pierce, one of NWLT's founders. "These landowners have seen northern Wisconsin lose its wild lakes and stretches of natural shoreline to second homes and cottages, and are now looking for ways to protect their own land, so that future generations can enjoy a bit of the northwoods as it is today." ■

—Vicki Elkin, Executive Director,
Gathering Waters Conservancy

Get Involved

We urge you to support these new land trusts and their work in critical areas. Please contact them directly to learn more about options for protecting your land, or to make a contribution, become a member, or volunteer your time and expertise.

Chippewa County Land Conservancy
Alison Sazama, President, 715-723-1999
Or write: CCLC, PO Box 884, Chippewa Falls, WI 54729

Driftless Area Conservancy
Tim Freeman, 608-987-4091,
nextech@mhtc.net

Milwaukee Area Land Conservancy,
Delene Hanson, 414-425-4608.

Northwoods Land Trust
Bryan Pierce, (715) 479-3648,
bryan.pierce@ces.uwex.edu
Or write: Northwoods Land Trust, P.O.
Box 321, Eagle River, WI 54521



Kristen Wilhelm of the Milwaukee Area Land Conservancy extends her arms to show the size of a 240-year-old bur oak in danger of being cut down to make way for development in Franklin.

"We really appreciate all the information we've received from Gathering Waters and we think it's wonderful an organization like Gathering Waters exists. It's daunting to start a new land trust, and we don't know what we would have done without your help."

—Delene Hanson,
Milwaukee Area Land
Conservancy

The “Death Tax” and Land Conservation

In the old days, millionaires were few and far between in the United States. But a strong economy—and the corresponding increase in real estate and stock values—has increased the number of estates subject to estate taxation.

Bill O'Connor enjoying sea kayaking along Lake Superior.



In 1789, Benjamin Franklin famously observed that, “in this world, nothing is certain but death and taxes.” A frightful combination of these two certainties—death taxes—are currently the subject of debate in Washington, D.C. Surprisingly, “death taxes” figure prominently in land conservation.

Under current law, only a small portion of estates—about 2 percent—are subject to any estate or inheritance tax. Wisconsin phased out its inheritance tax over a five-year period beginning in 1988. Federal estate tax applies only to estates exceeding \$675,000. The amount of an estate that is exempt from inheritance taxes will increase to \$1.0 million between now and 2006.

However, families who *are* subject to estate taxes can face a hefty liability. Estate tax rates on *taxable* transfers begin at 18% and can exceed 55% for taxable estates over \$3 million.

In the old days, millionaires were few and far between in the United States. But a strong economy—and the corresponding increase in real estate and stock values—has increased the number of estates subject to estate taxation. As a result, the impact of federal estate taxes could increasingly, and profoundly, be felt by families whose primary wealth is in valuable land assets, such as farms,

woodlands, or ranches.

Over the years, Congress has tried to reduce the burden on family farmers and ranchers. Most recently, in the Tax Relief Act of 1997, Congress created a tax benefit for certain lands covered by a conservation easement. Under this Act, up to 40% of the “after-easement,” taxable value of land may be excluded from the estate. This can be a very significant incentive to place a conservation easement on land where high value property is involved.

The tax exemption applies to land subject to a perpetual conservation easement meeting federal standards. In addition, the land must be located within 25 miles of a metropolitan area, national park, or urban national forest. Congress made lands near metropolitan areas eligible for special treatment because of a perception that open space is scarcer in the vicinity of urban areas.

The definition of “metropolitan area”—and hence the availability of the estate tax exemption—is far broader than you might think. The Milwaukee Metropolitan Area includes all of Milwaukee, Ozaukee, Washington, and Waukesha Counties. Racine and Kenosha Counties are also Metropolitan Areas. In addition, all lands located within 25 miles of the boundaries of any of those counties also qualify.

Wisconsin’s other metropolitan areas include the counties of Rock and Dane in South Central Wisconsin; Brown, Sheboygan, Calumet, Winnebago, and Outagamie in Eastern Wisconsin; Marathon in Central Wisconsin; La Crosse, Eau Claire, Chippewa, Pierce, and St. Croix in Western Wisconsin; and Douglas, that woody metropolis in the far northwest corner of the state.

President Bush and others have proposed the complete elimination of the estate tax. Doing so would surely reduce the burden on families that own

conservation land, as well as other financial assets. But it could significantly reduce the incentive of affluent Americans to donate money, conservation interests, works of art and other assets to charities. A number of charitable organizations and philanthropic individuals have spoken against repealing the estate tax in part because of the potential impact the repeal could have on charitable giving.

Estate taxes in general, and the special benefits provided for donors of conservation easement lands in particular, have proven to be a powerful incentive for land owners to protect open space, farmland, and wild areas for future generations.

Most of us don't like the thought of either death or taxes, but the relationship between these two subjects may be worth pondering as we consider the tax changes currently being debated in Washington, D.C. ■

—*Bill O' Connor*

Bill is a partner in the law firm of Wheeler, Van Sickle & Anderson, and serves as legal counsel to Gathering Waters Conservancy.

Thank you to the participants of the Legal Assistance Program for making this column possible. (see page three for details)

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Gathering Waters Initiates Study on Conservation Easements, Property Taxes

This spring, Gathering Waters Conservancy is surveying owners of property that has been protected by a conservation easement. The purpose of the survey is to determine how easements affect a landowner's property taxes.

"Every year, dozens of landowners donate or sell conservation easements to one of Wisconsin's 45 land trusts. Unfortunately, not all of these people are aware of or receive the potential property tax benefits available under state law," explains Vicki Elkin, Executive Director of Gathering Waters Conservancy.

Under Wisconsin state law, a local assessor is required to "consider the effect (of a conservation easement) on the value of the property" when assessing it for property tax purposes. Several landowners and land trusts in the state, however, feel that this has not been the case in their situation.

According to Ms. Elkin, "the survey will help us both to gauge the seriousness of this problem statewide and to determine what actions we might take to address this issue."

If you own land that has been protected by an easement and wish to participate in the survey or would like a copy of the survey results, please contact Gathering Waters Conservancy. ■

—*Ezra Meyer*

Ezra is a graduate student in Urban and Regional Planning at the University of Wisconsin-Madison. He has been hired by Gathering Waters to coordinate the survey and summarize results.

Gathering Waters Supporters

A Special Thanks to Our Celebrating Community-based Conservation Conference Supporters

We were very pleased to find great support for our conference from some very generous businesses, organizations and individuals. Gathering Waters extends our thanks and appreciation to the following supporters and non-profit co-sponsors as of March 15, 2001:

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Bon Appetit, New Glarus Brewery, and Willy Street Co-op for food and beverages at our November open house

FranklinCovey Donations for providing Franklin Planners to participants in our Staff Retreat

Kevin of Geekworld for database help

Pick N Save for a gift certificate to help with Staff Retreat meals

Floyd Pochowski for a color printer and internet software

Elizabeth Pratt for loaning her car to Gathering Waters at the LTA Rally in Portland

Cloo Stevenson for hanging blinds in our office

Jeffery Strobel for conference brochure design

Techline Madison for office furniture

John Urban for photography at our open house and photos of Gathering Waters Staff

Gathering Waters Needs You!

The timing is critical for conserving our remaining open spaces and for protecting the places that make Wisconsin special. People are looking to Wisconsin's land trust community to save the landscapes we love. And Wisconsin's land trusts rely on Gathering Waters Conservancy for the support and resources they need to do this critical work.

Please join Gathering Waters Conservancy today. With your partnership, Gathering Waters will help land trusts and landowners protect thousands of acres before our remaining natural places disappear.

Ways of Giving to Gathering Waters

■ Individuals may avoid paying capital gains taxes by donating appreciated stocks and bonds to Gathering Waters. Donors are entitled to a charitable income tax deduction equal to the full market value of the stock.

■ Individuals may also leave a bequest to Gathering Waters. A bequest is a gift made through a donor's will and is completely free from federal estate tax.

■ Frequent Flyer Miles may be transferred to Gathering Waters and used to send staff to training events.



Yes, I want to help land trusts & landowners protect Wisconsin's land and water resources by joining Gathering Waters!

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Please sign me up as a:

- \$35 - 49 Forest Protector
- \$50 - 99 Creek Watcher
- \$100 - 249 Land Defender
- \$250 - 499 Prairie Keeper
- \$500 or more Harbor Sentinel
- _____ Other

Please keep my donation anonymous.

Send form and tax-deductible donation to:

Gathering Waters Conservancy
211 S. Paterson St., Suite 180
Madison, WI 53703

- Please send information about how to volunteer.
- Please send information on protecting my land.
- Please send me information about how to include Gathering Waters in my will.

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