



Voluntary Conservation

Landowners can choose how
to leave their land legacy

Northwoods Land Trust

A person is sitting on a dark dock at sunset, reading a book. The person is silhouetted against the bright, colorful sky. The water of the lake reflects the sunset colors. In the background, there is a dense line of trees. The overall scene is peaceful and serene.

Voluntary Conservation can...

**Preserve
natural
shorelines**



**Protect critical
natural areas**

**Conserve wildlife
habitat**



A photograph of a person walking away from the camera on a dirt path through a forest. The person is wearing a dark blue hoodie and shorts. The forest consists of many tall, thin, vertical tree trunks, likely pines or cypresses, with green foliage visible in the background. The ground is covered with grass and some small plants. The text "Promote sustainable forest management" is overlaid in the center of the image.

**Promote sustainable
forest management**

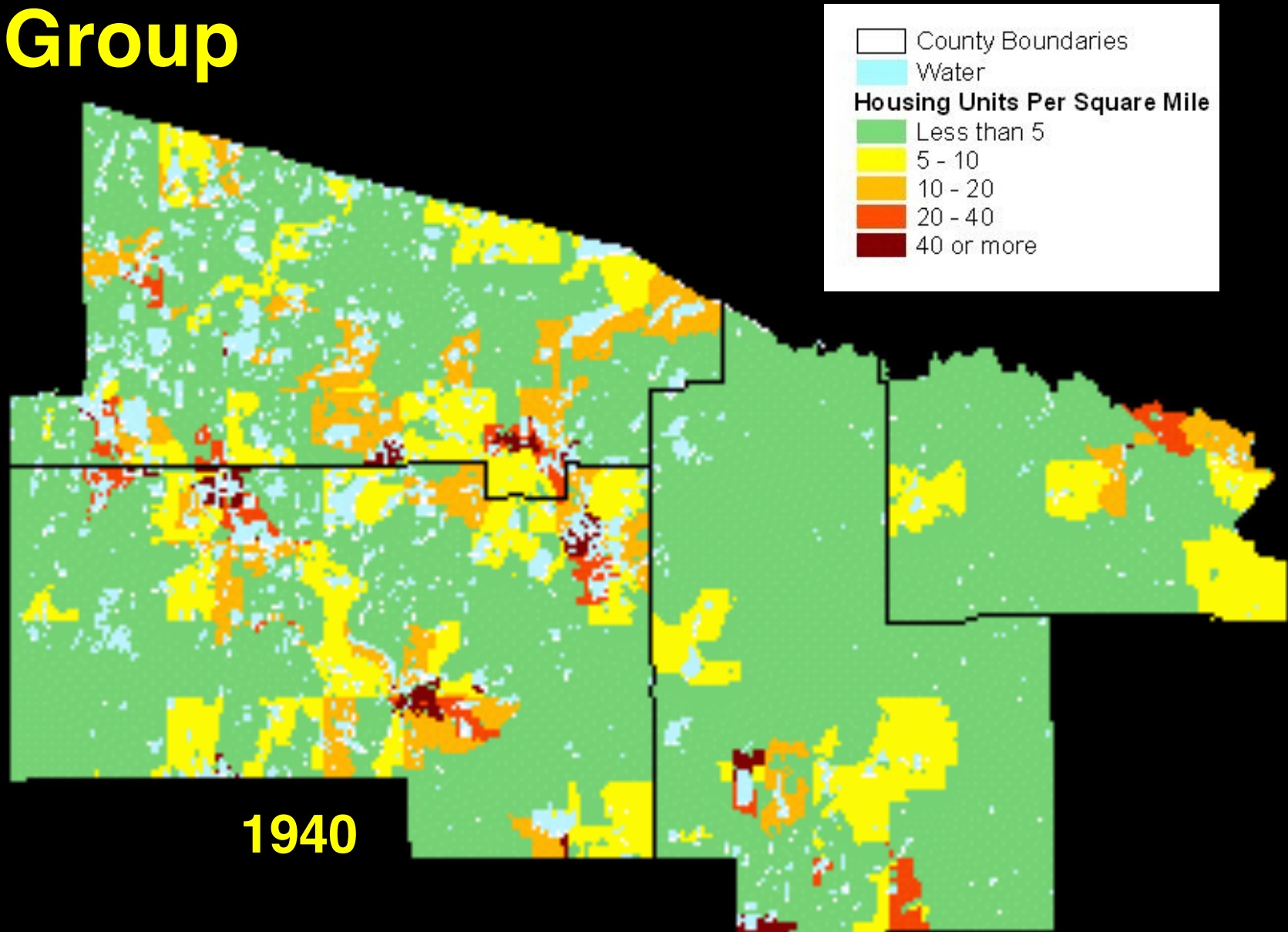
A photograph of a person in a grey kayak on a calm lake. The background is a dense forest with trees in various stages of autumn, showing vibrant reds, oranges, and yellows. The sky is blue with some white clouds. The text "Enhance recreation opportunities" is overlaid in white serif font on the lower left side of the image.

**Enhance recreation
opportunities**

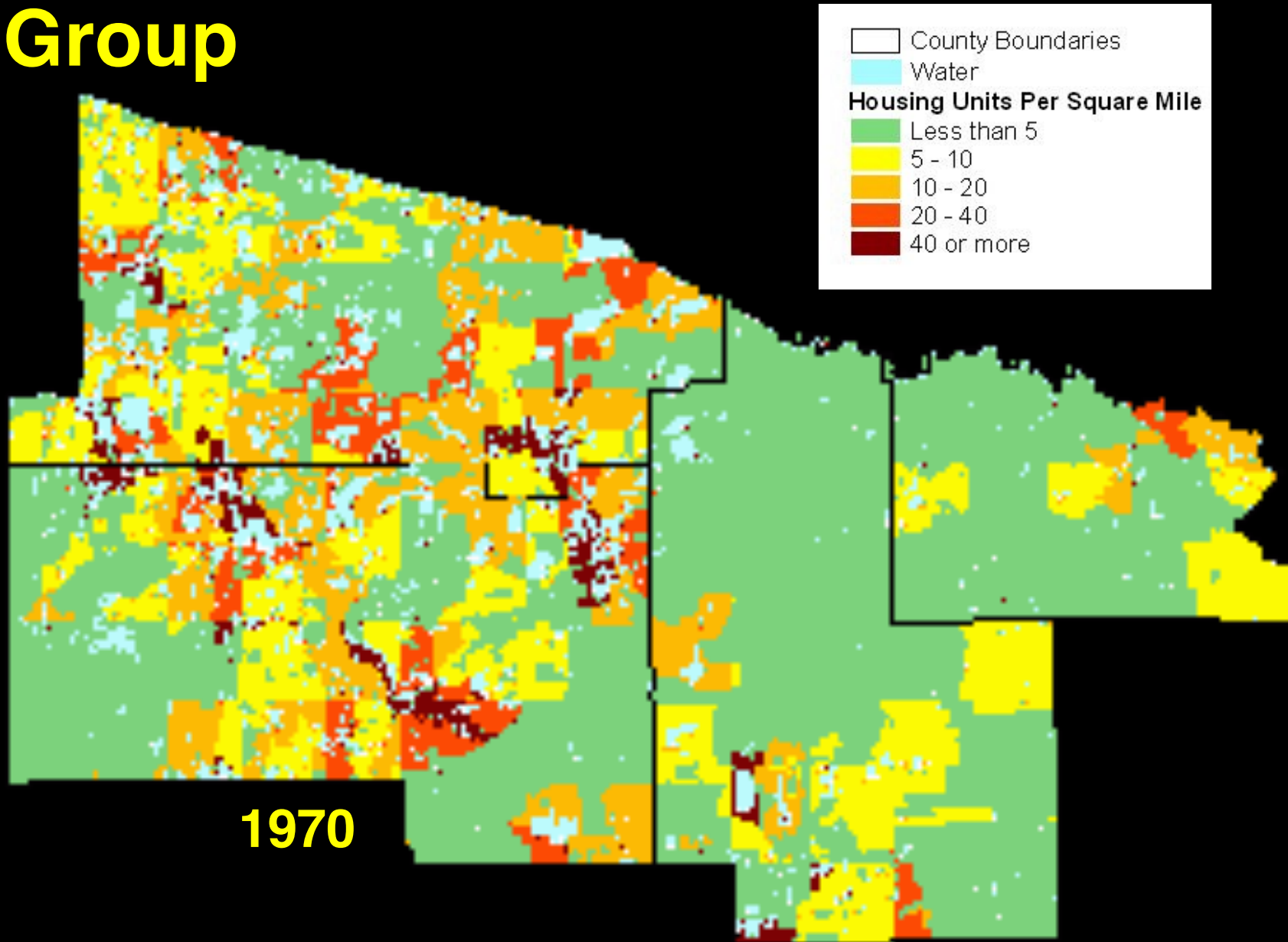
**And provide for lasting enjoyment
by future generations**



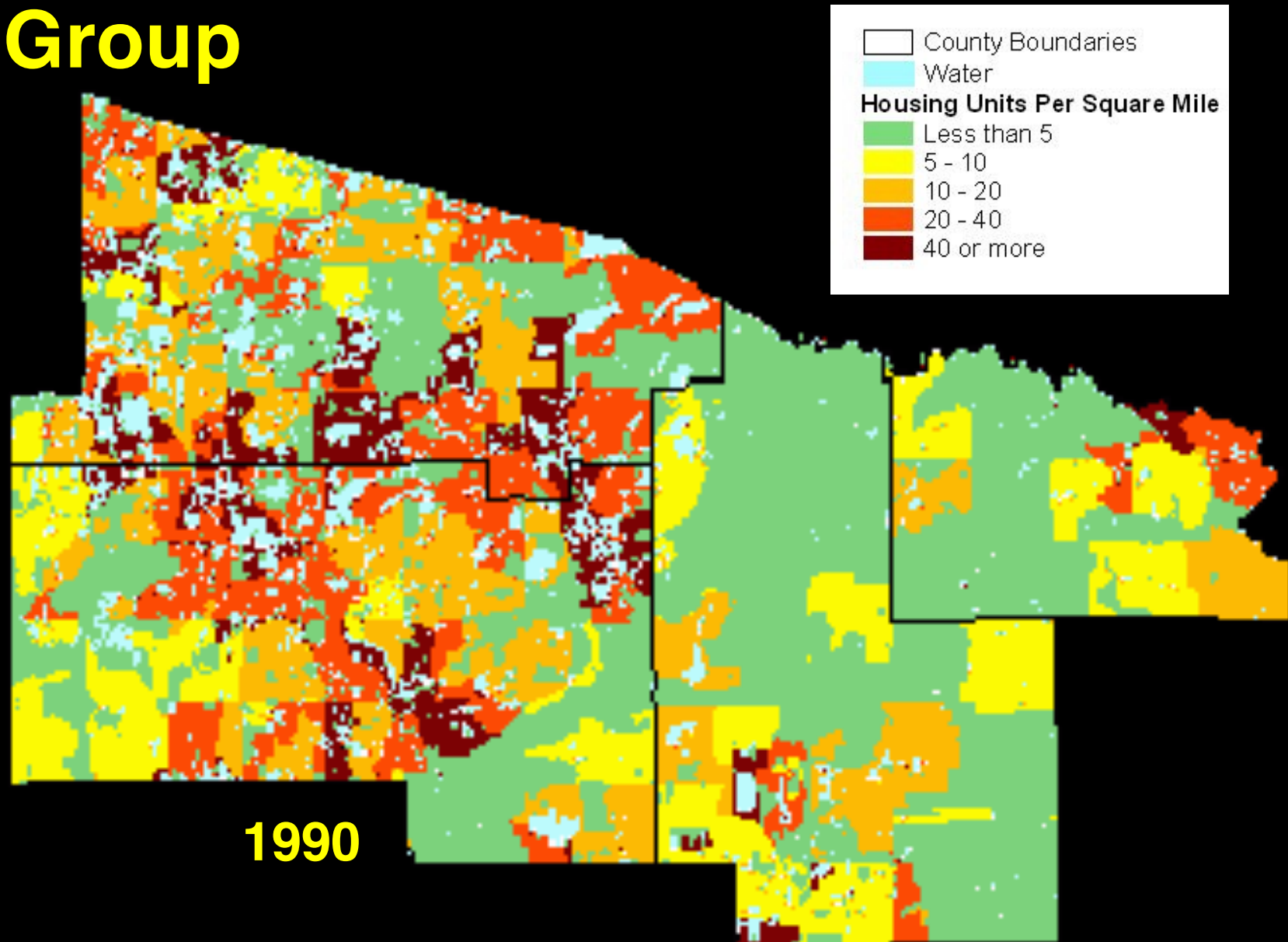
Housing Density by Partial Block Group



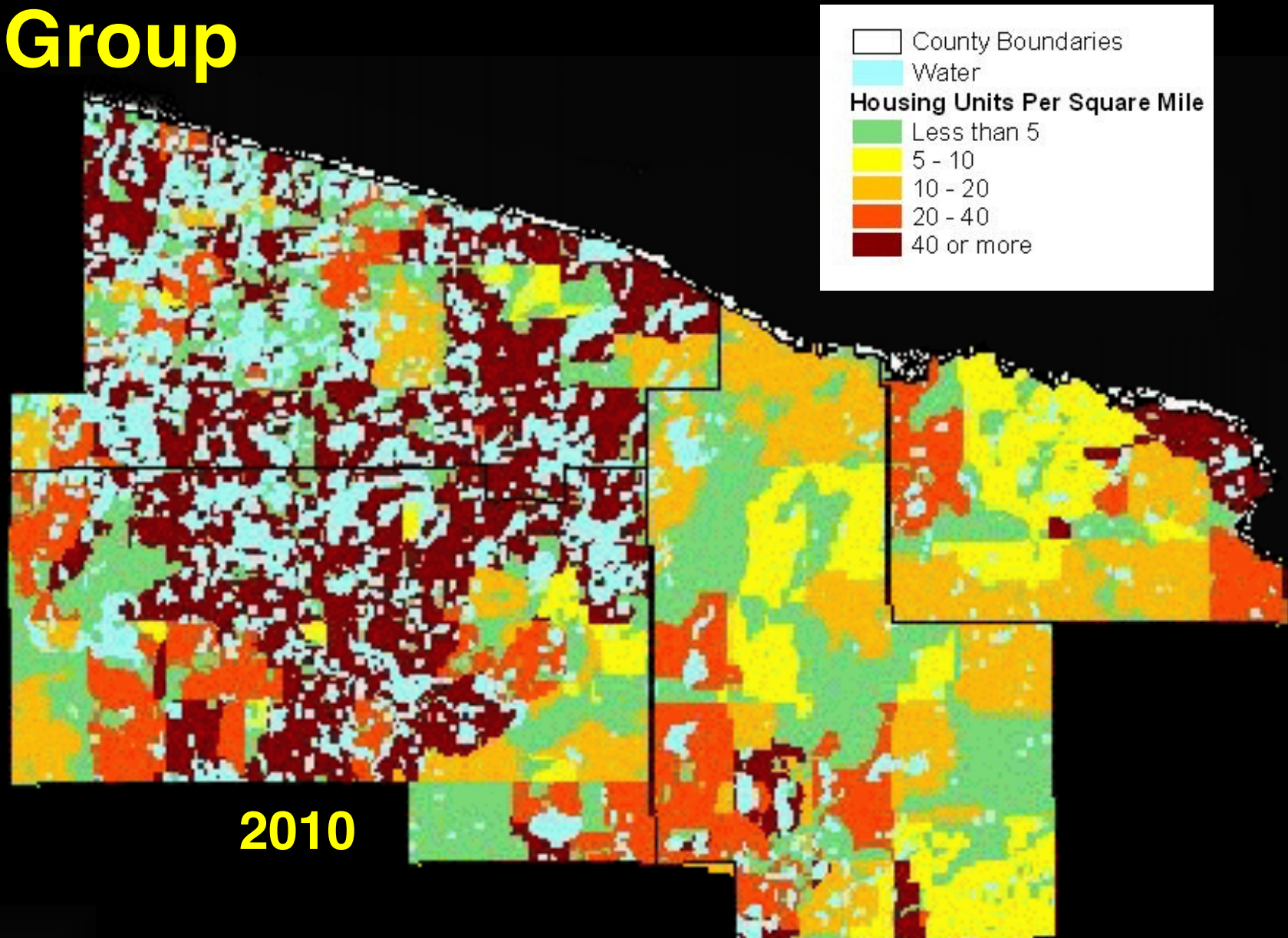
Housing Density by Partial Block Group



Housing Density by Partial Block Group



Housing Density by Partial Block Group



WILDERNESS LOTS
In the Heart of the Nicolet
OFFERED EXCLUSIVELY BY...

**PHELPS
 EAGLE RIVER
 THREE LAKES**

Nicolet Sign



N

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

SOLD

PRIVATE ROAD EASEMENT

PRIVATE ROAD EASEMENT

ELVOY CREEK

ELVOY CREEK

5

4

3

2

1

6

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TOLL FREE 1 [REDACTED] -LAND

SOLD

*Available Waterfront Property Is Vanishing...
Like A Sunset.*

Claim Your Piece Of Nature. Call [REDACTED]



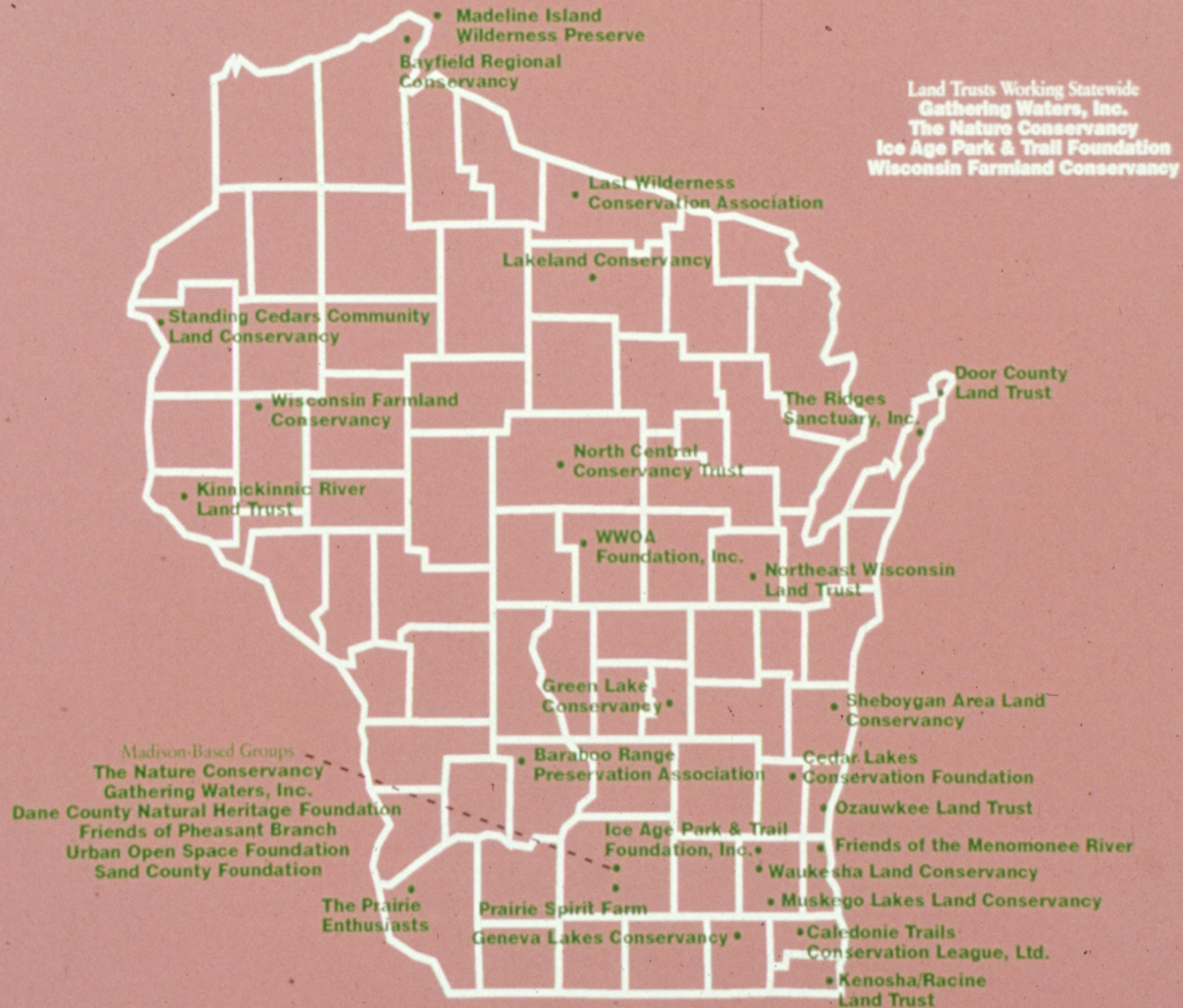
WHITECO

A large, dark silhouette of a tree stands against a clear blue sky. The sun is positioned behind the tree's trunk, creating a bright glow and casting long shadows. The tree's branches are intricate and spread out, with some bare branches visible. The overall scene is serene and natural.

What is a Land Trust?

**A non-profit, tax-exempt 501(c)(3)
conservation organization that
works with private landowners
to conserve their properties.**

WISCONSIN LAND TRUSTS





Why partner with Land Trusts?

Technical & legal expertise

Focus on perpetuity

Funding resources for monitoring & enforcement

National standards

**What are the
options?**



A photograph of a field of wildflowers, primarily yellow Black-eyed Susans and some purple flowers, set against a dark background. The text is overlaid on the left side of the image.

Conservation easements
Land donations
Land purchases - ex. bargain sale
Limited development
Registry program
Tax programs

CONSERVATION EASEMENT WHAT IS IT?

A conservation easement is a voluntary legal agreement between a landowner and a land trust or government agency that:

- Restricts present and future uses of the land**
- Protects a parcel of land forever**
- Is flexible and can be tailored to the needs of the landowner or the property**
- Allows the land to remain in private ownership so the landowner can live on, donate, sell or bequeath the property**
- Can entitle the landowner to several types of tax deductions if the easement is donated**



CONSERVATION EASEMENT

Q & A

Q Who holds a conservation easement and how is it administered?

A *A qualified nonprofit organization, like a land trust or government entity, can hold an easement. The organization is responsible for establishing, monitoring and enforcing the easement in perpetuity.*

Q Who decides what restrictions govern a conservation easement?

A *The landowner and land trust or other entity decide together.*



Q & A
CONTINUED

Q Does a conservation easement grant public access to land?

A *No. But access can be a stipulation of an easement agreement.*

Q How does an easement effect the landowner's ability to sell, develop or pass the land to heirs?

A *Restrictions defined in the easement document run with the land forever so protected land can be sold or transferred at any time without affecting enforcement.*



**Q & A
CONTINUED**

Q What are the financial benefits of donating a conservation easement?

A *Landowners who donate an easement to a land trust or other qualified entity can claim a charitable deduction. This can include federal and state income taxes, federal estate taxes, gift taxes and property taxes.*

Q How is the value of a conservation easement determined?

A *The difference between the property's full-market value before and after donation of the easement.*



Land Donations

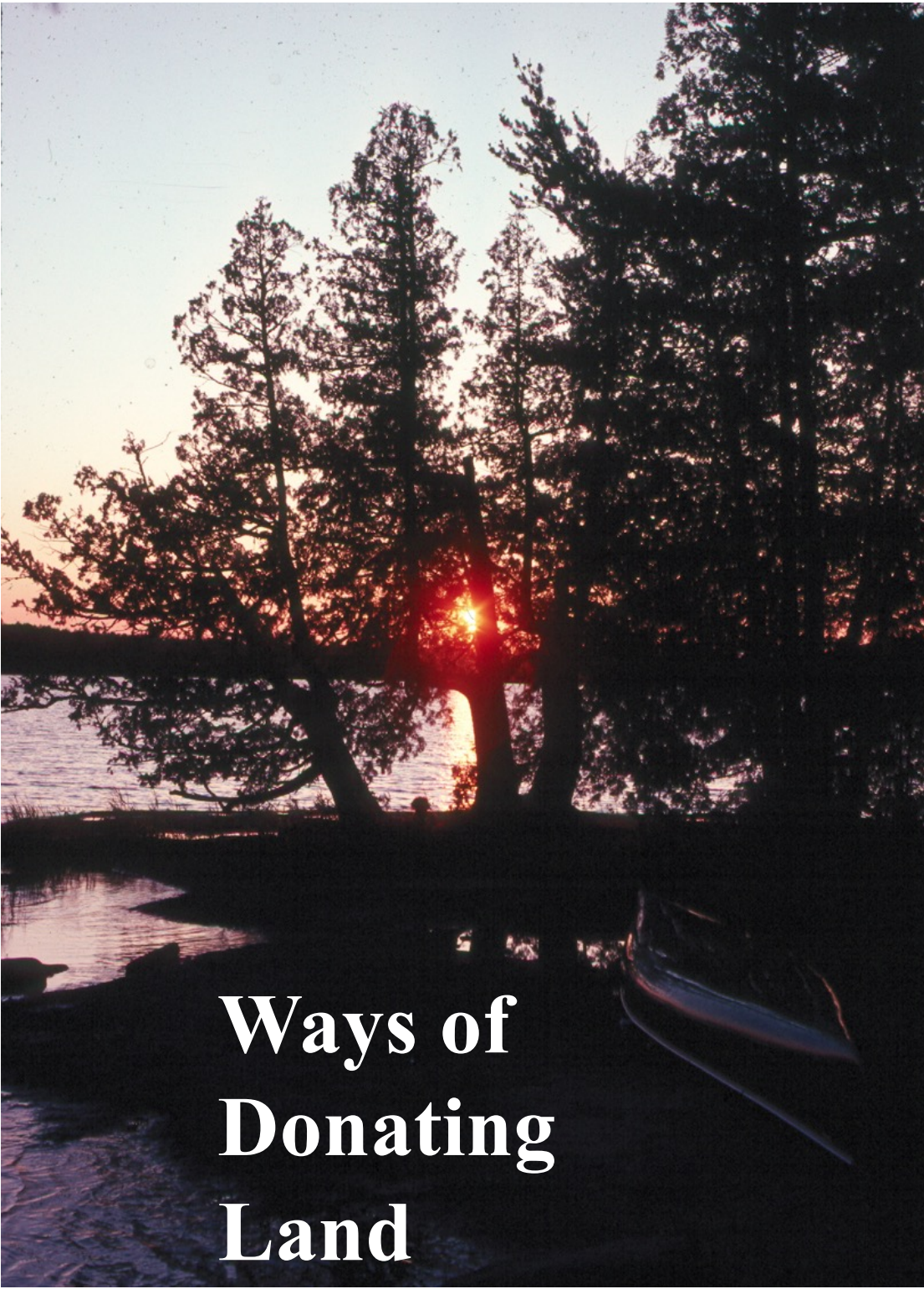
Another option...

Land donation is a good protection strategy for conservation- minded landowners who want to:

- Transfer responsibility for managing the land.**
- Do a simple transaction while realizing substantial income tax deductions & estate tax benefits.**
- Make sure the land is protected permanently.**

COMMON REASONS A LANDOWNER DONATES LAND TO A LAND TRUST

- **Their love for the land**
- **Support for the land trust's mission**
- **There's no heir or likely heirs cannot or will not protect the land**
- **Property is highly appreciated**
- **A desire to reduce estate tax burdens**
- **Treasured land is too great a responsibility**



**Ways of
Donating
Land**

Outright donation

**Donation by
bequest in will**

**Remainder interest
or reserved life
estate**

Trade lands

Lease back



Land Purchases - Bargain Sale

**Grants -
Stewardship Fund
Lake Protection Grants
Contributions from other
organizations (lake assns.)
or private individuals**



Limited Development

**Includes local PDR
& TDR Programs**

**Reserve some land for
development with
conservation of the rest**



Conservation Buyer/Seller program

- Eugene & Elenore Streich property
1500 feet of frontage on Harmony Lake
One reserved building site, up to 2,500
sq. ft. of footprint for all structures

A scenic sunset over a lake. The sky is filled with soft, orange and yellow clouds, with the sun low on the horizon. The water reflects the colors of the sky. In the foreground, the dark silhouette of a tree trunk is visible on the left side. In the background, a dark line of trees marks the far shore.

Registry Program

**Voluntary conservation agreement
with technical assistance**



Tax Programs -

**Managed Forest Law
Conservation or
Wetland Reserve
Forest & Stewardship
Incentive Programs**



An example...

**Willa Schmidt -
Snipe Lake
Conservation Easement**



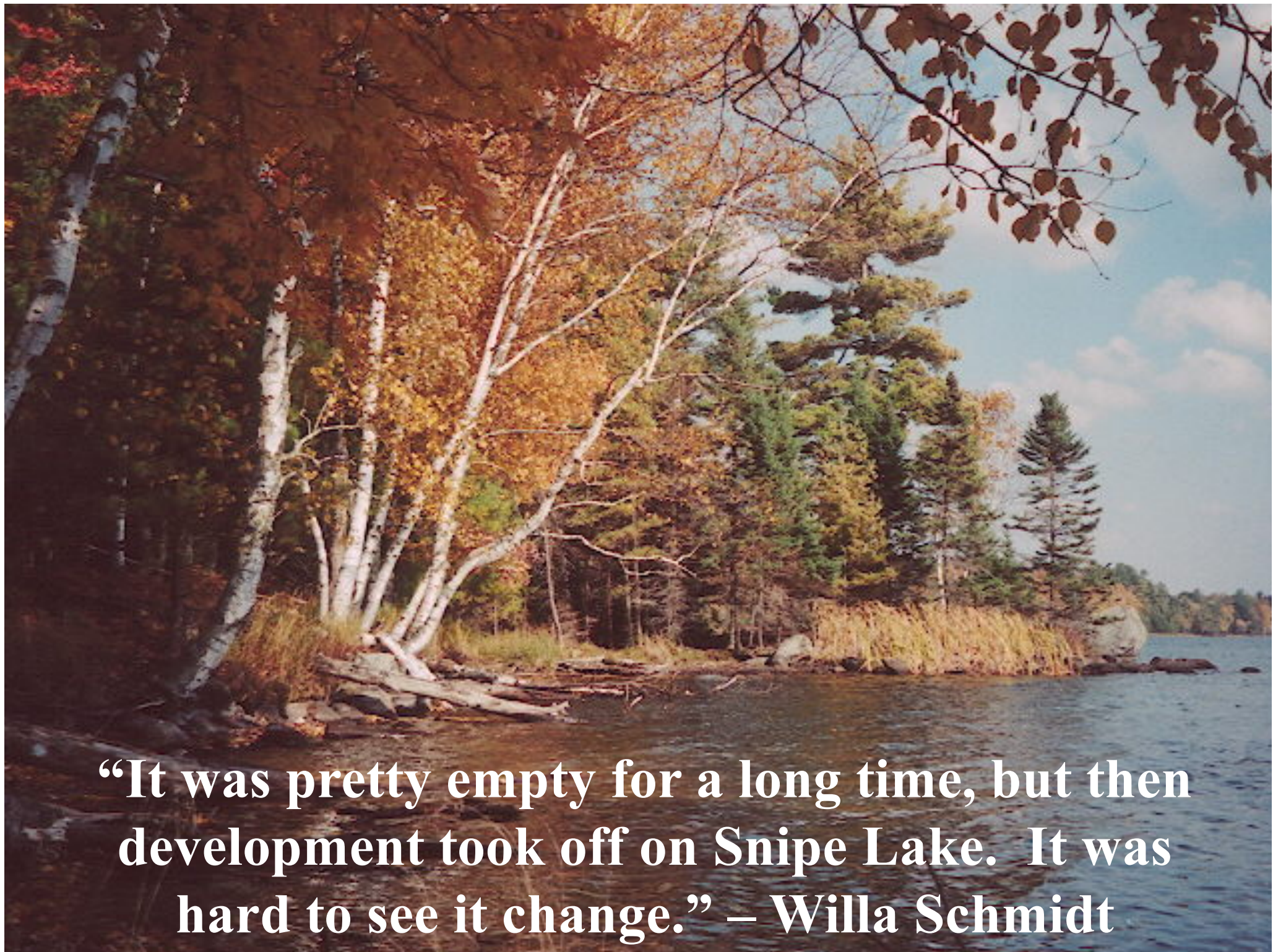
**Purchased by parents
in 1941 for \$1300.**



**Original cottage on
small, adjoining lot
to be removed**



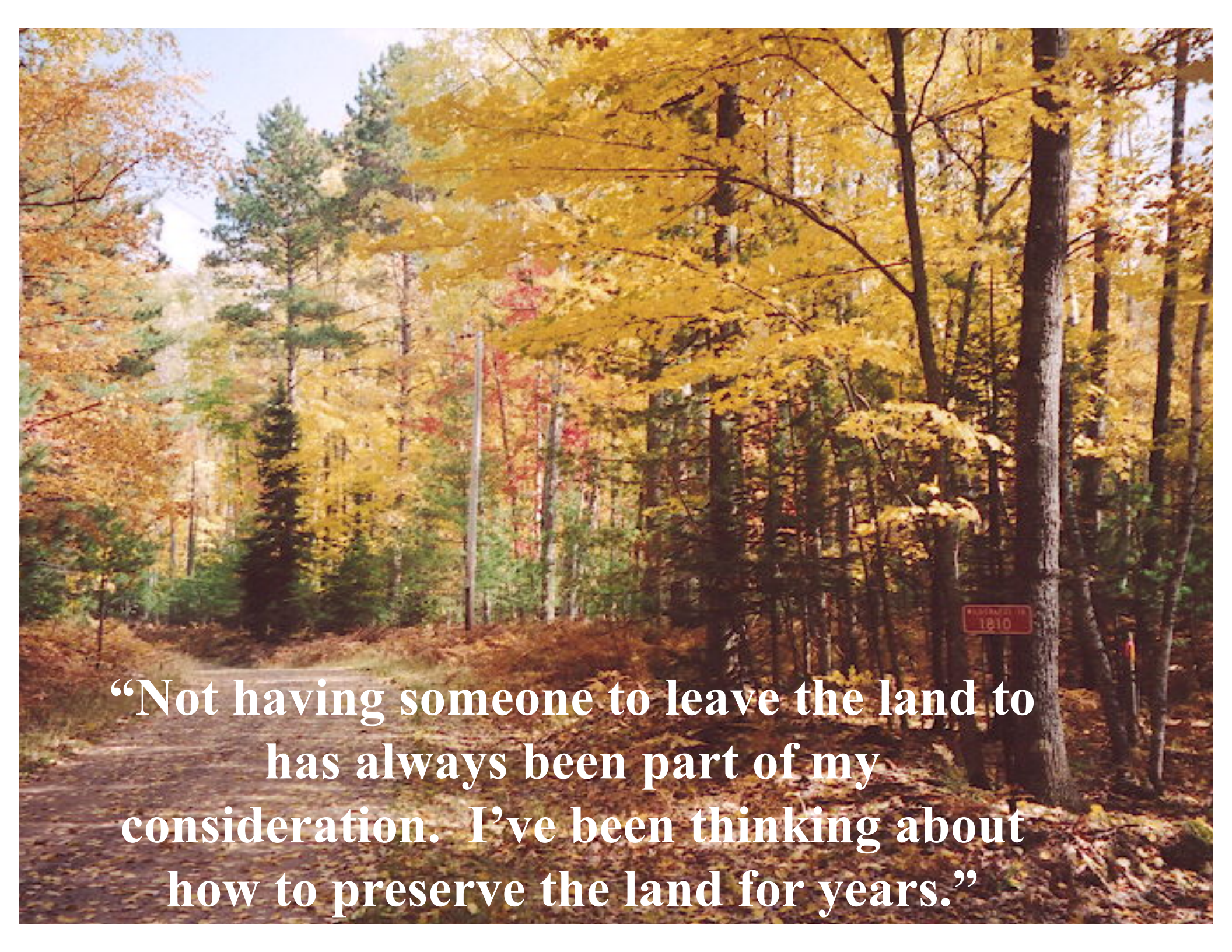
**Over 1500 feet of natural
shoreland frontage**



“It was pretty empty for a long time, but then development took off on Snipe Lake. It was hard to see it change.” – Willa Schmidt

A photograph of a wooded area in autumn. The ground is covered in fallen yellow and brown leaves. Several tall, thin trees stand in the foreground and middle ground. In the background, a red building with a grey roof is visible. A pink survey marker is visible in the foreground, near the bottom center.

Approx. ½ acre “construction zone” surveyed and marked

A photograph of a forest path in autumn. The path is covered in fallen leaves and leads into a dense forest. The trees are mostly deciduous, with many showing vibrant yellow and orange foliage. There are also several tall, thin evergreen trees scattered throughout. A red sign is attached to a tree trunk on the right side of the path. The sign is rectangular and has the text "PROGRAM 18" and "1810" on it. The overall scene is peaceful and scenic, capturing the beauty of the fall season.

“Not having someone to leave the land to has always been part of my consideration. I’ve been thinking about how to preserve the land for years.”

A photograph of a forest with large trees and a body of water in the background. The text is overlaid on the image.

**Kern Conservation Easement –
1000 feet of frontage & 56 acres**



“It is so incredibly beautiful. I hope it is safe and will stay there forever.” - sisters Ellen McKenzie and Joann Kindt protected their 16-acre farmstead.

Diana Anderson - 12.8 acres on Sunset Lake in Vilas County

To Diana's grandchildren:
"I protected this land so I could
tell you 'See? This is what the
northwoods should look like.'"



A photograph of a sunset over a body of water. The sun is a bright, glowing orb in the upper center, partially obscured by wispy clouds. The sky is a deep orange-red. The water in the foreground is dark, with a shimmering reflection of the sun. The horizon line is visible in the lower third of the image.

NWLT Conservation Interests

- **Large remaining shorelines on otherwise developed lakes**
- **Wild Lakes**
- **Upper Wisconsin River/Northern Rivers Initiative**
- **Blocks of forest lands**
- **Contiguous/in-fill with public lands**

Conservation Land Donation: Dugan Squash Lake Nature Preserve



**Roger Degrís
Conservation Easement**

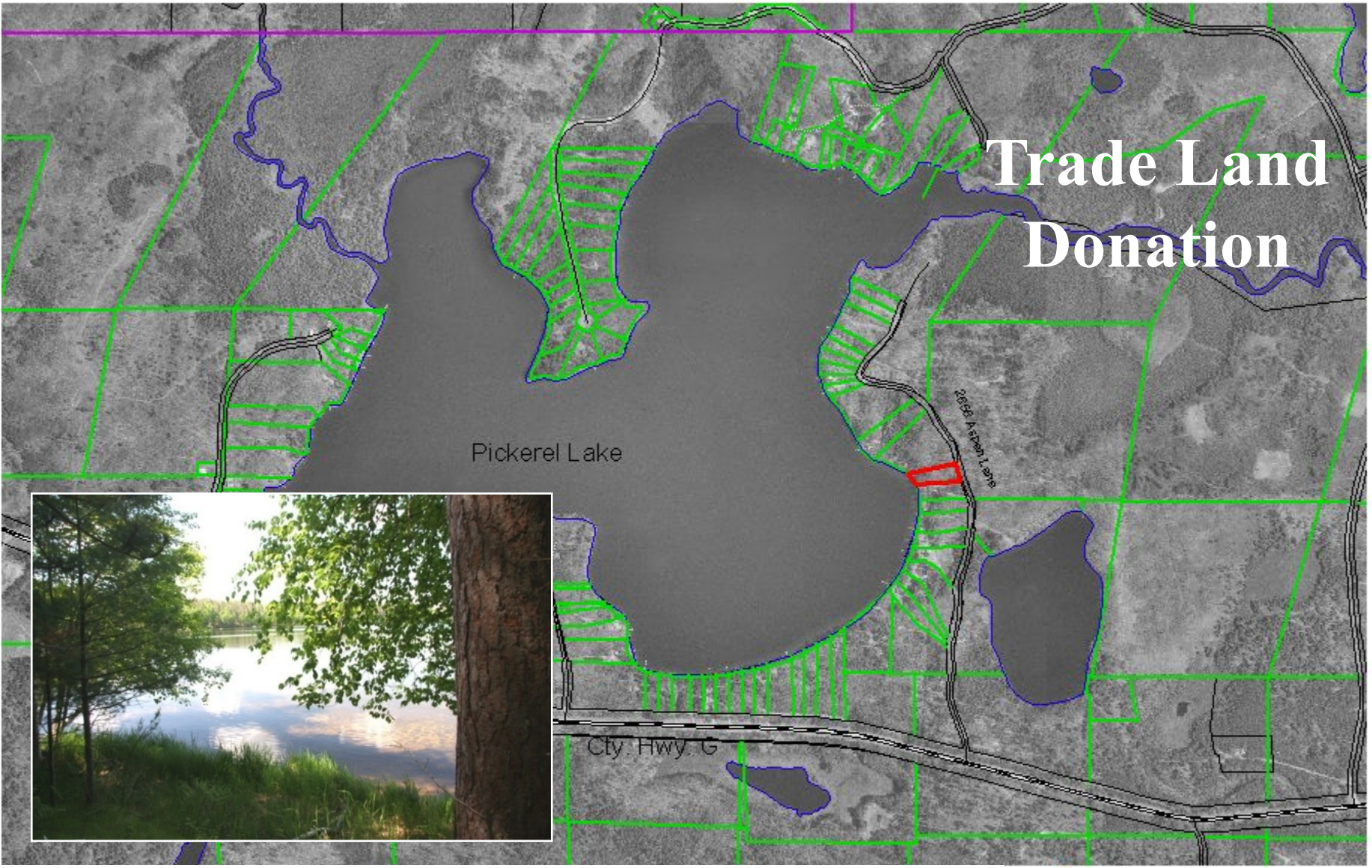
**Dugan Squash Lake
Nature Preserve**

SQUASH LAKE RD

OAKWOOD HEIGHTS DR

PENINSULA RD

LONG VIEW DR



Trade Land Donation

Pickerel Lake

City Hwy. G

2015 August 1, 2018



FOR SALE to support NWLT!
100-foot lot on Pickerel Lake
near Eagle River, Vilas County.



A photograph of a field of wildflowers, primarily yellow Black-eyed Susans and purple flowers, with green foliage. The text is overlaid on the top left portion of the image.

Current NWLT Conservation Projects

Conservation easement donations – 78

Conservation land donations – 5

Conservation land acquisition – 1



Northwoods Land Trust protection totals :

- * Over 11,000 acres.**
- * >26 miles of natural lake shorelines, including on 8 DNR-listed “wild lakes.”**
- * >33 miles of river and stream corridors.**
- * About \$22 million of easement/land values.**

Outreach Projects

- Landowner education projects in Price County focusing on large sections of natural lake shorelands & all “wild lakes”.
- Priority river & stream property owners in Forest County.

NWLT Conservation Projects

- **Conservation Land Donations**
 - Thunder Lake Wildlife Conservation Area
 - Holmboe Conifer Forest State Natural Area
 - Dugan Squash Lake Nature Preserve
- **Registry program: 3-Vilas, 2-Oneida, 1-Forest**

We rely on volunteers ...

- **Newsletters, mailings**
- **Provide financial support**
- **Board of Directors & Council of Trustees**
- **Conservation easement monitoring**
- **Land protection and management**
- **Educational presentations and events**



**Ways of Giving
to a Land Trust**

Please join us!

**Cash contributions
Stocks & Bonds
Securities on Life Income Gifts
Outright Gifts of Land
Gifts of a Conservation Easement
Remainder Interest
Estate Planning/Bequests
Life Insurance
Retirement Plans
Deferred Gift Annuity**



Contact:

Gathering Waters Conservancy

www.gatheringwaters.org

Northwoods Land Trust

www.northwoodslandtrust.org

Northwoods Land Trust

Contact:

Bryan Pierce

Executive Director

P.O. Box 321

Eagle River, WI 54521-0321 (715)

479-2490

nwlt@northwoodslandtrust.org

www.northwoodslandtrust.org



You make the call...

Conservation Option Scenarios

- **SCENARIO 1: THE WOODS**

100-acres w/ 1000 feet of frontage.

Old structures do not meet minimum setback, but want to add on and build a new bunkhouse.

Two college-age sons to inherit the property.

Concerned with property taxes, estate taxes and sons' ability to manage the property.

An aerial photograph showing a wooded area. A red boundary outlines a large rectangular region in the upper half of the image. A blue boundary outlines a smaller, irregularly shaped region in the lower-left quadrant, which includes a dark, irregularly shaped pond. To the right of the blue boundary is a large, dark, irregularly shaped body of water. The text "THE WOODS" is centered in the upper-middle part of the image, within the red boundary. The background is a grayscale aerial view of a forested landscape with various textures and features like roads and streams.

THE WOODS

You make the call...

Conservation Option Scenarios

- SCENARIO 2: THE FLOWAGE
75 year old widower with no heirs
Peninsula on river flowage
Not interested in dealing with DNR
Wants to live on land until he dies
Has little income, so may need compensation
for conservation

**The
Flowage**

RIVERVIEW DR

PINE LAKE



You make the call...

Conservation Option Scenarios

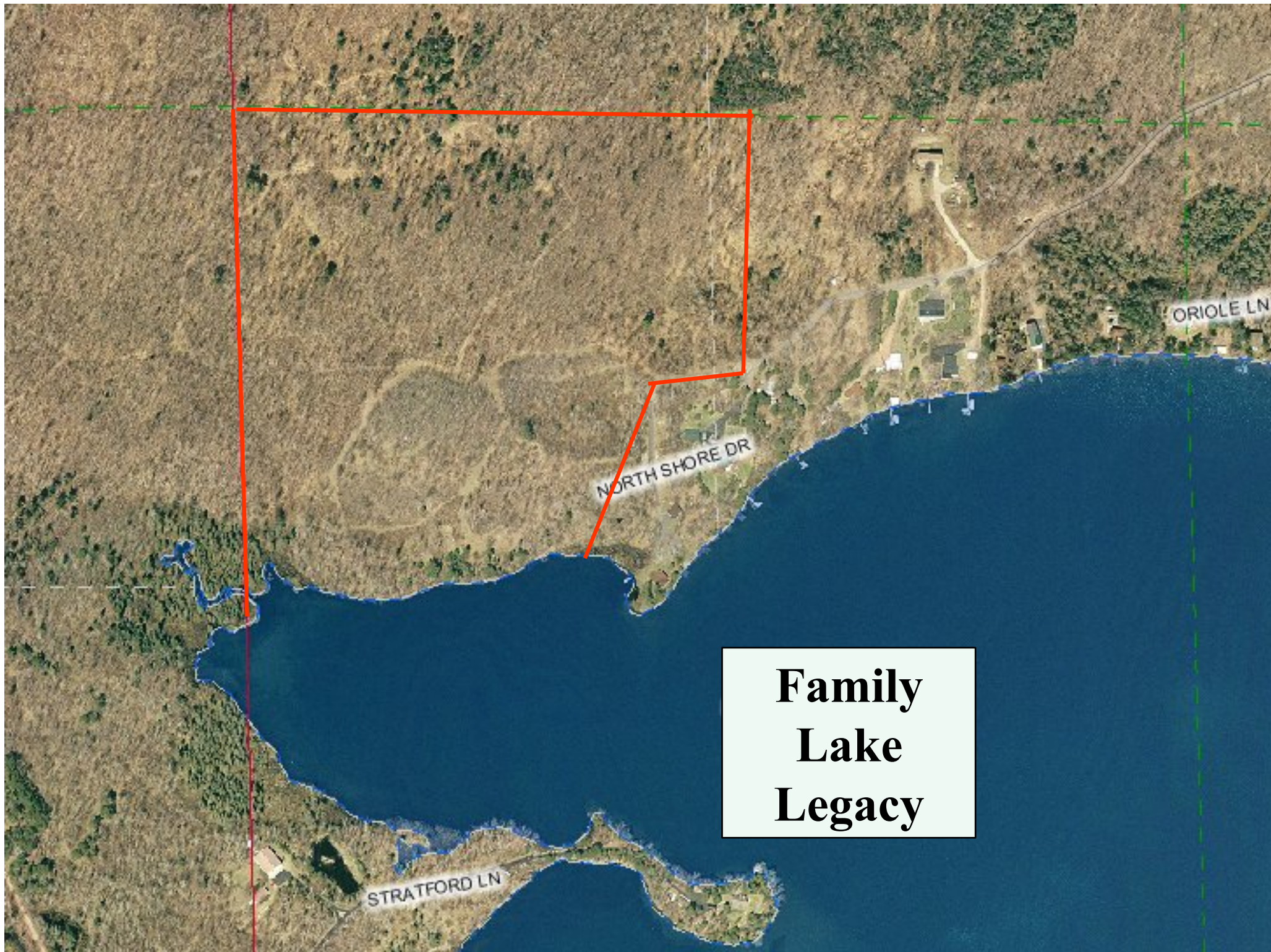
- SCENARIO 3: FAMILY LAKE LEGACY

Elderly woman with several children – she fears they will sell for development.

Long stretch of critical shoreline.

Going into nursing home and must sell the property.

Lake Association would like to see it protected.



**Family
Lake
Legacy**

You make the call...

Conservation Option Scenarios

- SCENARIO 4: YOU or YOUR LAKE!
What conservation tools might work best?