

NORTHWOODS LAND TRUST

HELP LEAVE A LASTING LEGACY FOR THE NORTHWOODS

You Are Invited to NWLT's Annual Meeting on May 25th in Price County! (See page 7)

P.O. Box 321, Eagle River, WI 54521-0321

May 2013

Richard Millers' Wildlife Sanctuary - A Growing Vision

Richard A. Miller, of Oak Lawn, IL, returned from a sixteen-day archaeology tour of ancient sites in Egypt this spring with a greater perspective on what is important, and what truly lasts. Miller granted a land protection agreement, or conservation easement, to the Northwoods Land Trust just before he left for Egypt. Protecting his land "in perpetuity" has even more meaning and signficance after experiencing the great pyramids.

Rich owns a "long 40" parcel in the town of Flambeau in Price County. Along with his conservation easement donation, Rich has a vision to permanently protect this site as a wildlife sanctuary.

Originally an open farmstead property, most of the 40 acres have now been reforested. Where natural seeding occurred, northern red oak and white pines colonized the former farm fields and grew in both height and breadth, creating "wolf trees" with large, spreading branches. Other areas regenerated into aspen and birch saplings.

Since purchasing the land in 1980, Rich has planted a total of 28,000 red (Norway) pines. Most of the seedlings were planted in 1981-83. Since then, Rich has conducted several selective thinnings of the pine plantation in order



Rich Miller stands by a seeded wildlife opening and game trail created to provide early spring forage for many species of wildlife.



Landowner Richard Miller's property has been managed in cooperation with the Tree Farm program for wood, water, recreation and wildlife.

to improve the timber values. Rich's forest management plan was prepared by consulting forester Pete Bartel, and was part of Consolidated Papers' Tree Farm program. As the Tree Farm sign indicates, however, Rich's interest goes beyond just growing wood. He has a strong interest in preserving the land for water quality, recreation, and especially for wildlife. Rich was selected as Tree Farmer of the Year for Price County and the Northwest Wisconsin region in 1987.

Rich grew up in the Chicago area, the son of George and Estelle Miller. His grandparents were imigrants from Lithuania. Rich's father came from a coal mining family in southern Illinois and worked for the New York Central railroad as a yard conductor.

"I had an uncle, Al Jesunas, who moved to northern Wisconsin in the Phillips area and started a mink ranch near Lugerville, not too far from where my tree farm is," said Rich. "We started going up in the late 1930s to spend vacations with him, so that is how I got hooked on the northwoods and Phillips. The area stirred my boyhood imagination with visions of the wilderness and the

(Continued next page)

MISSION:

The Northwoods Land Trust (NWLT) promotes conservation by private landowners of natural shorelands, woodlands, wetlands and other natural resources, as public benefits for present and future generations in Vilas, Oneida, Forest, Florence, Iron and Price Counties and the surrounding region.

Phone: (715) 479-2490 Email: nwlt@northwoodslandtrust.org Web site: www.northwoodslandtrust.org

Northwoods Land Trust Purpose:

- To provide education and utilize voluntary conservation options with private landowners.
- To preserve natural shorelands on lakes, rivers and other waterways for protection of water quality, fish and wildlife habitat, erosion control, and natural scenic beauty.
- To conserve private woodlands and encourage landowners to manage their forest lands in an ecologically sustainable manner.
- To accept perpetual stewardship for secure conservation agreements with private landowners, such as easements, land donations and property acquisitions.
- To annually monitor NWLT land protection agreements.
- To seek support through donations, grants, endowments memberships and volunteers.
- To leverage our conservation efforts through partnering with other organizations and agencies.

Newsletter Editor: Bryan Pierce Staff Writer: Trisha Moore



Wildlife Sanctuary - continued

unknown. I got attracted to the northwoods at a very early age."

"I have pictures of coming up to Phillips in 1938-39," he commented. "I remember northern Wisconsin when we didn't have electicity, and the era of outhouses. But I also remember how warm and friendly the people in Phillips were. The strength of character of people that I remember growing up always impressed me so much."

"We used to come up every year and go fishing on the South Fork of the Flambeau River and in the Phillips area," related Rich. "Musky fishing was a big avocation of my Dad. I have memories of being in the rowboat with him and watching the musky strikes that always surprised us. We would also row up the river every year and visit one of the loggers who retired from the big saw mill in



Large, spreading northern red oaks and white pines on the property are known as "wolf trees."

Lugerville. He was kind of a hermit, but he would tell us about how the giant muskies in the South Fork would attack red oars – and I believed that!"

"Eventually I bought some property on the South Fork of the Flambeau," Rich said. "We had a trailer house there. Later on in life, my Dad couldn't come up due to health reasons, so I would be there by myself and go fishing. I would cast all week and sometimes never have a strike or sighting of any musky."

"After a while I wanted something more than just fishing," Rich noted, "so I decided to explore tree farming. I met with Ron Herman, the Price County Forester at that time, who was a big help in getting me interested and started. Pete Bartel, who eventually replaced Ron, also became my consulting forester." Rich also noted the assistance he received from Consolidated Papers foresters John Anderson and Paul Agurkis, and Wisconsin DNR foresters Neil Amborne and Rich Windmoeller.

"I met Harry Croy, one of my neighbors, who spent a great deal of time and effort in the field of conservation," said Rich. "Harry operated the Lake Shirley Wildlife Study Area for quite a few years until he passed away. I was impressed by his technical interest and his vision about doing something for the future. He helped me discover the pleasure and joy one could get out of conservation. I acquired a lot of sensitivity from the time I spent with Harry going through his woodlot, listening and seeing all the things that one normally does not see because we are always in a hurry."

"I felt the need to make some sort of contribution to conservation," said Rich.

"I was still single and enjoyed the northwoods, and I wanted to pass on something

(Continued next page)

Left: A variety of trees and shrubs located along the old stone fenceline were planted to add diversity for wildlife. Many were protected from deer and rabbit browsing with wire mesh fencing.

You Can Help!

The Northwoods Land Trust is a non-profit, tax exempt conservation organization. Your gift of cash, stocks, bonds or other financial support is fully tax deductible as charitable contributions under federal law. Donations of property or conservation easements may also provide tax benefits while promoting the conservation of our northwoods.

Wildlife Sanctuary - continued

to posterity. I was not interested in hunting, and saw a need to keep supporting reforestation of the northwoods. There was a lot of empty pasture land as small family farms started to disappear." The remains of a very small, old farmstead home was on the 40 when he bought it.

Rich has also enrolled 38 acres of his property into the state's Managed Forest Law program as a way to control his operating costs. "It is a long-term project," he noted. Rich originally left two acres out of the MFL program, leaving open an option to build there. "With my other property a few miles away on the South Fork of the Flambeau, I wasn't sure where I might want to build. I eventually made a decision to erect a small, year-round home there instead. I no longer would even consider building anything on my Tree Farm."

"There were a lot of hurdles in getting started," he related. "The first plantings triggered a tremendous amount of bracken fern competition, so it was a challenge to figure out what was the right thing to do."

"I put in a few fire lane roads, and I enjoy walking the trails and looking for wildlife signs to try to identify what kind of wildlife are visiting," Rich continued. "The cutting of the grass on the trails attracted blackberry and raspberry bushes along the edges. This seemed to really attract more and more wildlife. I knew I had deer and small animals on it, but I thought my property really 'arrived' when I started noticing bear scat on the trail."

Richard A. Miller Wildlife Sanctuary VISION STATEMENT

"It is the Landowner's express vision and intent to preserve, enhance, restore and manage the forest and other natural habitats on the property for the following purposes:

- to protect and enhance wildlife habitat;
- to sustain the natural scenic beauty of the site;
- to improve and sustain northern forest habitats composed of a variety of naturally occurring species and ages of trees and understory plants;
- to maintain biological diversity, native plant and animal species and the ecological processes that support them;
- to provide for sustainable management for forest products;
- and to maintain soil productivity, prevent erosion and protect or enhance water quality.

The landowner's intent is to have the property maintained as a sanctuary for the preservation of a diversity of species of wildlife..."

- Richard A. Miller, February 13, 2013



Rich Miller (back row center with black sweatshirt) attended the 2009 Wisconsin Coverts Project three-day workshop in 2009 to learn how to enhance his property for wildlife using sound ecological principles.

"I realized that I owned the land, but in some respects all I was doing was becoming a caretaker," he said. "I could see the benefits of what had taken place. The pines were planted at 1,000 per acre, and the survival rate was quite good. As the tree farm was starting to grow, it became good habitat for deer. But as the trees matured further, the understory got to be very sterile. Then I could see the disadvantage of having purely a red pine plantation. It was no longer attracting a wide variety of wildlife. Now with more selective thinning and sunlight, I can see some of the hardwoods, brush and understory coming in. I've seen different stages of forestry, and I've enjoyed watching these changes in the ecology."

Rich has planted clover seed along the trails and created a wildlife opening to attract ruffed grouse. Selective thinnings in certain areas and cutting of mature aspen have encouraged more young aspen to shoot up from the roots. Rich also planted northern red oak and several species of berry-producing shrubs along the rocky south fence line for wildlife. "Deer nipped off the tops during the winter, so I had (wire mesh) tree shelters put around the red oaks and they've done well."

Rich's efforts to make his land more wildlife friendly were also enhanced by his participation in the Wisconsin Coverts Project. Rich participated in the 2009 three-day workshop sponsored by the UW-Madison Department of Forest and Wildlife Ecology. He also attended a Coverts Project Reunion in 2011. Rich said "I enjoyed that exposure very much, including listening to Prof. Scott Craven" (who is on the NWLT board). The program focuses on actions private landowners can take using sound ecological principles to enhance their land's wildlife abundance and diversity.

At the Coverts Reunion, Rich also heard a presentation by NWLT Executive Director Bryan Pierce on voluntary conservation options to permanently protect private lands. "As I've continued to age, the thought has occurred to me

Wildlife Sanctuary - continued

about what I want to do with my property when I am gone. I don't want to see somebody getting their hands on it and carving it up to sell. The presentation started me thinking that working with the land trust could be a significant option for me."

"I want to see it continue in the future after I'm gone as a Norway pine experimental plantation," he commented. "I'm told that Norway pines can live to be 2-300 years old. There is so little left of old growth pine forest in Wisconsin. I would like to see the pines continue to grow and be healthy."

"I now have a pretty diversified woodlot with hard-woods and a mixture of different trees," Rich stated. "Some of the things I've done have added to the aesthetics of the land, and it has attracted so many different kinds of wildlife. Not everybody is a hunter, and I just wanted to do my part to promote and encourage wildlife habitat. Hopefully people in the future will be able to enjoy what I have. It is my way of making a contribution."

"I put so much time and effort, and get so much satisfaction, in watching my Norway pine grow," he noted. "The reforestation concept appeals to me. Like Thoreau at Walden's Pond, this 40-acre parcel helps me understand the beauty of the forest and the spiritual benefits of it."

Rich went to Loyola University and majored in history, but "I decided to go the business route, and worked in private industry all my career. I got a Master's degree in Personnel Management and worked in the field of employee and labor relations." Rich worked for several corporations, including the last 23 years at Independence Tube Corporation, a manufacturer of structural steel tubing. He retired in 2010, but actually postponed his retirement. "I enjoyed my job, my field, and those years went by very quickly."

Rich's interest in history stemmed from high school in the Chicago area. "I had a great history teacher," he said. "We went over to the Oriental Institute, a museum operated by the University of Chicago which specializes in the study of the ancient near East. I was fascinated by ancient Egypt and the Pharaohs, and how their theology evolved before the Judeo-Christian culture. The more I read up on it, the more interested I got. I thought I would become a history teacher, or possibly an archaeologist. I maintained that interest all my life, and I swore that someday I was going to go to Egypt. I finally went this year."

Conducted by a professor from the University of Chicago, the trip traversed the length of Egypt from Cairo down to Aswan, and included a four-day boat trip down the Nile River. "We visited over 30 ancient sites going back in time at least 4,500 years. It was a very enriching experience to me," said Miller. "I am hoping to go back again, because there is so much to learn and be exposed to. It keeps you young at heart."



Rich Miller's perspective on "perpetuity" was heightened by his spring 2013 trip to visit the great pyramids in Egypt.

According to Rich, "what impressed me most was seeing the great pyramid at Giza, composed of 2.5 million blocks. The average block weighs 2.5 tons, and the largest blocks they estimate weigh 80 tons. The stones are fit together at an accuracy within 1/100th of an inch – all before wheels were even invented. There are all kind of theories of how the pyramids were put together, but the excellence and dedication of the ancients is phenomenal."

"Then you look at modern Egypt," he commented. A machine gun guard on the tour bus, and the poverty he observed, brought home to Rich that "we are very lucky to be Americans. There is no comparison of our way of life versus what people in Egypt have to cope with. They are trying to accept democracy and make it work. One of the big challenges I see here is that only 25% of Americans vote in every election. For democracy to be strong and healthy, people have to be involved."

"Our country has so many beautiful resources," he continued. "How do we maintain and protect what we have? Development doesn't mean destroying everything. As you drive through or fly over the area, you can see the northwoods disappearing over time. It would be a huge loss for posterity if our northwoods in Wisconsin, Minnesota and Michigan all get to be urbanized. One of the best ways a landowner can contribute to make this a better world, a better country, is to protect their property."

Rich has taken his land protection efforts a step further by making a commitment in his will to leave the property to NWLT as a bequest. "I want to be absolutely sure that upon my death my property will be fully protected and well taken care of by a highly-respected, dedicated conservation group. The Northwoods Land Trust would be an excellent caretaker for my property."

Protecting Places with Paper and Pen

By Trisha Moore, Conservation Specialist

"With just paper and pen, people who are passionate about a place may be as well-equipped as anyone to protect it."—Carolyn Duckworth

We have had a long winter and a patient spring. But one step at a time we are watching the northwoods awaken to chipmunks, new bird arrivals, and even a salamander skittering across a 3 foot snow bank!

On a lovely sunny and warming day in March - yes, we had a few - my two children and I started our nature journal by covering a hardcover blank-paged book with construction paper. On the front we drew pictures of the warm-weather experiences we were exited for: canoeing, leaves, loons and animal tracks. The back boasts nighttime adventures: bonfires, owl-calling, stars and sleeping in a tent. We have made three entries since - a slow start, but we also feel good that we haven't missed too much!

Nature journaling is an important way to see changes over time. Journals keep us dialed-in to what is happening "out there." They can be equally important over the long-term as compilations of phenological research. Many northwoods properties are passed from generation to generation, and these nature journals can provide a valuable comparison of the present, past and future (read on). Looking back at my own journal in 1996, I wrote "it's May 5 and still snowing!" Not only can I see how much earlier spring has been arriving over the past 17 years, but also how "normal" this spring is for the northwoods.

Phenology is defined by the National Wildlife Federation as "the study of how the biological world times natural events." More simply, it is what is happening when in the natural world. Phenological research is more than observations though. It is the study of these records over time. Research published this year was compiled by UW-Madison and Boston and Harvard Universities (Ellwood ER, Temple SA, Primack RB, Bradlev NL, Davis CC (2013) Record-Breaking Early Flowering in the Eastern United States. PLoS ONE 8(1): e53788. doi:10.1371/ journal.pone.0053788). The study compared current spring flowering dates to those recorded by Henry David Thoreau in Massachusetts from 1852-1858 and Aldo Leopold in Wisconsin from 1935-1945. Leopold's' observations were also continued by daughter Nina Leopold Bradley from 1977-2011.

The research shows that native plants in the eastern U.S. are flowering earlier. Past research has also demonstrated this trend, but the Thoreau-Leopold study is the first to suggest that this trend will continue into the future. The researchers credit naturalists like Leopold and Thoreau for keeping detailed and persistent nature records. This phenological research is not only important to those



of us who know and love nature, but can have profound implications for the way our food is grown, the emergence of crop pests, and the health of agriculture in the U.S.

Records kept on a protected property can be vital to our conservation efforts at the Northwoods Land Trust as well. The baseline documents depicting a property's current state at the time a conservation easement is put in place include photos, maps and also observations. These reports are simply a snapshot in time gathered over a few days. We can record what we observe on a visit to the property and then assume what additional flora and fauna might be present in that habitat to show the value of conserving the property.

Several landowners have bolstered NWLT's evidence of conservation values with years of phenology records of their own. One family contributed to their baseline 40 years of species observations including 52 species of trees/shrubs/vines, 141 wildflowers, 27 animals and 90 birds! With observations like these we can make an even greater case for why a property should be protected in perpetuity.

Grab a pen and paper! Keeping your own nature log is easy. Here are a few tips:

- Record date, time, weather and observations.
- Conduct a bird survey at the same time each year.
- In addition to writing, draw pictures or take photos.
- Protect your observations. The researchers for the Leopold-Thoreau project noted that these naturalists' work was preserved because they were famous. Ensure your records are passed on, copied and stored safely.
- Relax! I was initially inspired by a teacher who kept phenology records every day for 30 years. He did not miss one day in 30 years! When I tried to follow his lead, I journaled for four days, stopped, and became discouraged. Don't quit. Just try to set aside time daily, weekly, or jot an observation on a calendar and go back to the journal at a more convenient time.
- Invite family members or other visitors to the property to add to the journal. The more eyes and ears open, the better.

With our eyes and ears and hearts open to a special place, we are all "well-equipped" to protect it!

Enhanced Federal Income Tax Benefits for Conservation Easement Donations Extended through 2013

Qualified conservation easement donations to a land trust are generally considered charitable contributions and can entitle the landowners to claim federal income tax deductions. The federal Internal Revenue Code requires an appraisal prepared by a qualified appraiser to determine the value of gifts of conservation easements valued at more than \$5,000. The appraisal establishes the charitable contribution value that may be claimed as a deduction for income tax purposes.

Enhanced federal income tax benefits have been in place since 2006, and were recently renewed for 2012 and 2013 by Congress and the President during the "fiscal cliff" negotiations. These enhanced benefits continue to have exceptional bipartisan support. While those with higher incomes may have been able to fully utilize the charitable deduction under the standard rules, the enhanced benefits particularly allow lower- and moderate-income landowners to take better advantage of their charitable deduction values from a conservation easement donation.

For any conservation easement donated in 2013 there is a special income tax deduction rate. This enhancement increases the deductibility of the charitable contribution from 30% to 50% of the adjusted gross income in any one year. Any remaining deduction balance may be carried forward a maximum of an additional 15 instead of 5 years (see sidebar for an example of how those calculations can work).

How much of an impact these enhanced benefits may have for any landowner is something that should be calculated with assistance from a tax expert. Clearly, the enhanced benefits could make a significant difference financially for a landowner. Anyone who is considering granting a conservation easement to protect their property may wish to "run the numbers" with their accountant to see if it makes the most sense to do the donation before the end of 2013.

While the Northwoods Land Trust does strive to make sure every conservation easement qualifies under the IRS requirements, we cannot make assurances as to whether a conservation easement donation will be deductible, what gift value the Internal Revenue Service will accept, what the resulting tax benefits of the charitable deduction will be, or whether the donor's appraisal is accurate.

Because of the complexities of the federal (and state) tax regulations, and the significance of the financial considerations for conservation easement donations, the Northwoods Land Trust strongly recommends that each prospective donor seek their own legal and financial advice regarding the deductibility of their donation.

Enhanced Federal Tax Benefits - An Example:

Following is a sample calculation illustrating how the enhanced federal tax benefits can help a moderateincome landowner interested in conserving their property. Assume that:

- the appraised value of a conservation easement donation on a property is \$100,000, and
- the landowner's adjusted gross income (AGI) is \$30,000.

Under the regular federal IRS code, a landowner can deduct up to 30% of their AGI in any one year (or \$9,000/year in this example). The carry-forward period for any remaining balance is five years (plus the first year or six years total to use the charitable deduction). Under these rates, the total amount of the \$100,000 donation that can be used as deductions is just \$54,000 (or \$9,000/year x 6 years). Based on the original IRS regulations, the landowner would not be able to deduct \$46,000 of their conservation easement donation.

Under the enhanced benefits, a landowner can deduct up to 50% of their AGI in any one year (or \$15,000/year in this example), and the carry-forward period is an additional 15 years (16 years total). Using the enhanced rates, this same landowner can fully deduct the \$100,000 value by claiming \$15,000 each year for 6 years and the final \$10,000 of value in the 7th year.

The example is, of course, hypothetical. However, it does illustrate how the 2013 enhanced rates may be of significant benefit to a prospective conservation easement donor.



Enhanced federal income tax benefits for conservation easement donations can serve as an added financial incentive in 2013.

NWLT Annual Meeting to Feature Price County Field Tour

The Northwoods Land Trust's 12th Annual Meeting will be held this year in the town of Fifield in Price County on Saturday, May 25th. All NWLT members and any others interested in the land trust are invited to participate.

The day will start at 10:00 a.m. with a walking tour of NWLT's first Price County conservation easement, which protects over 300 acres of land and about 4.000 feet of shoreline on Sailor Creek. The field tour will be hosted by landowners Sue Kartman and Cindy Walters.

The tour will include a trail walk with stops at several ponds created specifically to enhance wildlife diversity. Lots of frogs, woodducks and other waterfowl, and many other species of birds should be in abundance for observation, so participants may want to bring binoculars along on the hike. Spring wildflowers should also be blooming.

All hikers should dress for the weather and also come prepared for mosquitoes and ticks at this time of year.

To get to the walking tour, take State Hwy. 70 about one mile east of the intersection with Hwy. 13 in Fifield. Turn south on Hicks Landing Road and continue for about 3.25 miles. Turn east on East Club Road just past the Sailor Creek crossing. Go 1/2 mile to the entrance gate on the south side of the road.

After the field tour, NWLT will provide a free lunch with the Board at noon at the Kountry Kafe in downtown Fifield. The restaurant is located one block south and one block east of the intersection of Highways 70 and 13. You do not need to do the hike to join us for lunch, but we would like all participants to please RSVP by Tuesday, May 21st so we can plan for the lunch.

Following lunch, the NWLT Annual Meeting will be conducted including a "virtual tour" of the land trust's projects and activities. If you can attend, please email nwlt@northwoodslandtrust.org or call (715) 479-2490.



The Northwoods Land Trust's first perpetual conservation agreement in Price County will be the site of a public field tour as part of the 12th Annual Meeting on Saturday, May 25th. The tour will feature several ponds enhancing wildlife diversity on the property.

in my will.



E mail Address: _

JOIN THE NORTHWOODS LAND TRUST

HELP KEEP THE NORTHWOODS THE NORTHWOODS!

4			
num.	Membership Contributions		Interests
	☐ Individual	\$25	☐ I have property
Name:	🗖 Family	\$35	I may wish to
	☐ Supporter	\$50	conserve, please
Address:	□ Founder	\$100	send me the free
	☐ Conservator	\$250	landowner's guide.
City:	☐ Steward	\$500	J
	☐ Land Legacy	\$1000	I am interested
State: Zip:	My additional contribution of	\$	in becoming a
	is also enclosed.		volunteer to assist
Telephone (w):			the NWLT.
, ,	Please make checks payable	to:	
Telephone (h):	Northwoods Land Trust, Inc.		I am interested in
	PO Box 321		contributing to NWLT
F mail Address:	Eagle River, WI 54521-0321		in my will.



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Please remember NWLT in your annual and planned giving. Give a gift that will last forever!

Hurvis Charitable Foundation Grant

Thanks to a \$13,000 grant from the Hurvis Charitable Foundation, NWLT's Thunder Lake Wildlife Conservation Area will soon have the boundaries surveyed and marked. MSA Professional Services in Rhinelander has been contracted to complete the boundary identification and marking. The project is expected to be completed this spring, since the easiest time to access the property is when the ground is frozen. The area consists mostly of wetlands including bog, sedge meadow, cattail marsh and black spruce/tamarack swamp habitats.

Boundary marking is a critical need at this site. In order to meet national accreditation requirements, NWLT must annually inspect each conservation property to ensure there are no encroachments.

The Thunder Lake Wildlife Conservation Area is 144.5 acres in size and is located adjacent to the extensive DNR Thunder Marsh Wildlife Area. Donated outright in 2007 by a landowner who wished to remain anonymous, NWLT's property provides a valuable buffer to the DNR's public lands. NWLT's property is also open to the public for hunting, fishing, trapping, hiking and snowshoeing.

The Hurvis Charitable Foundation's grant is also funding surveys on two other conservation projects with state natural area qualities currently underway in Florence County. We appreciate the Foundation's support!

Accreditation Update

The Northwoods Land Trust submitted our complete application for national accreditation to the Land Trust Accreditation Commission in August of 2012. The Commission did a thorough review of all 25 lbs. of materials. NWLT board and staff members also conducted a teleconference with Commission representatives in February and submitted some follow-up documentation.

We anticipate the next step in the 15-month process won't occur until August when the full Commission meets



to review all of the applications from our cycle. While the process has been long. the extensive internal and external reviews conducted for accredtation have already helped to improve NWLT's policies and procedures in many ways. Thanks to the Arthur L. & Elaine V. Johnson Foundation for supporting NWLT's application!