NORTHWOODS LAND TRUST

Leaving a Lasting Legacy for the Northwoods

Interstate Falls - A Celebration!



The Northwoods Land Trust's first outright purchase of a conservation property protects public access to Interstate Falls. Join us on Saturday, June 25th to celebrate the new acquisition (see back page for details).

It only took eight years! Local volunteer and botanist Ian Shackleford, from Hurley, first contacted the Northwoods Land Trust back in 2008 seeking help to protect Interstate Falls. Last December, Shackleford was there to witness that effort finally come to fruition.

In May of 2007, Ian noticed that the property was listed for sale with a local realtor. He was concerned that public access to viewing the falls might be lost forever. A popular attraction for area residents and visitors to the Gogebic Range, the falls is located by the intersection of U.S. Highways 2 and 51 at the edge of the cities of Ironwood, Michigan, and Hurley, Wisconsin.

The Michigan side of the Montreal River is privately owned and already developed with several residences. The Wisconsin side of the falls was also private. For over 60 years however the owners, Donald and Nancy Siebert, kindly allowed public access along the foot trail to the falls and river. With the property for sale though, future public access to the waterfall was in jeopardy.

Interstate Falls is an 18-foot waterfall on the Montreal River along the Wisconsin/Michigan border. A scenic 0.3-mile trail through hardwood-hemlock forest leads to the waterfalls.

According to Shackleford, Interstate Falls has also been known locally as Montreal Falls, Peterson Falls and Siebert Falls. In June of 2007 the U.S. Geological Survey officially recognized two waterfalls on the Montreal River near Ironwood and Hurley - Interstate Falls and Peterson Falls. Peterson Falls is

(*Continued next page*)

INSIDE THIS ISSUE

Summer 2016 Newsletter

- **INTERSTATE FALLS**
- **A LITTLE HISTORY**
- **VIEW FROM ACROSS THE** RIVER
- **2015 CONTRIBUTIONS**
- **FEDERAL TAX BENEFITS**
- **VOLUNTEERS AT HOLMBOE**
- HIKE/PADDLE ADVENTURE
- **ANNUAL MEETING &** DEDICATION

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, Price and northern Langlade Counties.



The accreditation seal recognizes land conservation organizations that meet national standards for excellence, uphold the public trust and ensure that conservation efforts are permanent.

NORTHWOODS LAND TRUST

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Interstate Falls - continued

a set of three cascades located about one-half mile upstream of Interstate Falls.

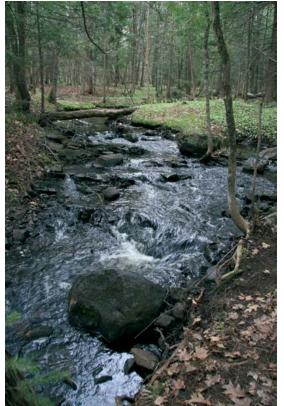
Shackleford established a website and spearheaded efforts to recruit support for protecting the falls (www.interstatefalls.org). In 2008 he also met with the NWLT Conservation Committee to request assistance, and initiated a direct mail campaign to begin soliciting contributions.

NWLT agreed to help. The first efforts focused on a conservation buyer option, seeking to identify someone willing to purchase the property and then grant a perpetual conservation easement to allow public access to the falls. An appraisal was commissioned in 2009, however that concept fell through when the prospective conservation buyer was not able to commit to the purchase.

In 2014, NWLT decided to try again - this time hoping to buy the property outright. NWLT Executive Director Bryan Pierce, Ian Shackleford and Iron County UW-Extension Agent Will Andresen met with the Town of Kimball Board to ensure that there was local support for protection of the falls. Town Chairman Ronald Ahonen has enjoyed the property since when he was growing up and was a strong supporter. At Andresen's urging, the Iron County Forestry Committee and Iron County Board of Supervisors also adopted an amendment to the county's outdoor recreation plan to include Interstate Falls as an eligible project.

NWLT submitted grant proposals to a variety of private foundations seeking funding for the project. After commissioning a second appraisal, in January of 2015 NWLT negotiated an offer to purchase with the Sieberts through REMAX Action North realtor Dean Lantta. The offer was contingent upon NWLT receiving a 50/50 matching grant from the Wisconsin DNR's Knowles-Nelson Stewardship Fund program. The application was submitted on January 30, 2015.

As described in previous newsletters, on February 3rd, Governor Scott Walker proposed freezing the Stewardship program's budget until 2028. Although funding was partially restored by the Wisconsin legislature, it took



The Knowles-Nelson Stewardship Fund grant was awarded for \$97,525.

Interstate Falls Support

This DNR grant was matched dollar for dollar by grants from private foundations and other contributions.

These foundation grants and other contributions also are providing initial funding for other improvements to the property. Our sincerest thanks to the following foundations for their major grants in support of the acquisition and development of the Interstate Falls project:

- Caerus Foundation
- James E. Dutton Foundation
- John C. Bock Foundation
- James D. & Jane P. Watermolen Foundation
- Modestus Bauer Foundation

Since 2008, support in the form of other contributions and pledges specifically for the Interstate Falls project have been received from: The Richard & Patricia Jerow family Ian & Monie Shackleford Marvin Marks & Jeanne Graham Steve Garske Chris Ainslie Janet Bewley & David Saetre Annette & Robert Burchell Debbie & Steve Clark Mark Fedora & Laura Scotford Norene Gilbertson Wade Kuettel Gemma Lamb Brenda Wasley Langerman and James Langerman Little Finland Janet Nordling Chuck & Lois Rackow Colleen Sachs Larry Sands & Felicia Santini Neal Schroeter Michael Shackleford William & Christa Shackleford Charles Supercynski Cathy Techtmann Gena Vetter Cynthia Walters

Thomas Wasley

Interstate Falls - continued

matching state funds. The Stewardship Fund grant was finally approved in December 2015, and covered half of the purchase price. The remaining half was funded by generous grants from five private foundations (see sidebar on page 2).

The Northwoods Land Trust closed on the purchase of the property with the Sieberts on December 16, 2015. DNR grant contract deed restrictions on the property will insure the land is never developed, subdivided or closed to the public.

As a partnership with the Town of Kimball, the Northwoods Land Trust has offered to gift the property to the Town to remain as a scenic conservation area and visitor attraction in perpetuity. At a special Town Meeting held on April 19, 2016, town electors agreed to accept the donation of the Interstate Falls site.

Under a jointly-adopted management plan, the Northwoods Land Trust and the Town of Kimball are currently working to make the site safer and more accessible. Additional contributions from individuals, families, businesses and organizations are helping to fund these important site improvements - and more contributions are welcome! Projects include a boundary survey, construction of a parking lot, entrance sign, boundary and trail signage, an information kiosk, and rerouting of the trail with a small boardwalk. Safety and viewing features at the falls are also needed

"After eight years of concerted efforts by many people, it feels great that the Northwoods Land Trust will soon be making a gift of this unique natural resource and tourism asset to the local community," said Pierce. All are invited to join us on Saturday, June 25th to dedicate the project and visit the falls.

A Little History (from an interview with Don & Nancy Siebert)

"My dad, John Siebert, died in 1956, and I purchased the land in 1958. Dad had wanted to buy the property, but it was never for sale. He just wanted it because it had the falls."

"We owned a gas station where Stoffel's Country Store is now (next to the falls property). I ran the station for 22 years - from 1950 to 1972. Originally when we built the station we didn't have a hoist room. We couldn't afford it. I used to change the oil outside - in the winter time, summer time, it didn't matter. In 30 below weather, that is when they'd come in and want their oil changed. Most of the time they had to get pushed in because the oil wouldn't even turn in the motor. I'd have to get underneath and use a torch to heat it up. My dad used to build a fire on a snow shovel, then he'd push the shovel under the oil pan." "Dad was a janitor at the South Side school. He got sick and I took his job over at the school. Two years later he died, and I had to apply for the job. I

worked a total of 39 years at two schools."

"We lived in Hurley and had five girls - Karen, Mary, Catherine, Diane and Laurie. Now we have two grandchildren - both boys."

"Where Cominski Creek enters the property there was a concrete dam that created a pool for swimming. The dam had wood planks you could drop in to raise the water level." Realtor Dean Lantta and Town Chairman Ronald Ahonen also remembered fishing in Cominski Creek and the swimming hole as kids, although there was some question as to whether or not they had swimming suits. "Where Cominski creek runs into the Montreal River below the falls, there was always a little rapids. I used to fish that when I was a kid. We'd get a 'government pole' – we'd break a stick off to tie the line to. When we were done we'd break the line off, and the next time we'd have to find another stick. I'd drop the bait down under the bank and I'd pull out a nice speckled trout. My friend would run over then and drop his hook down and he'd pull out a trout. There were always two trout."

"When I was running the gas station, a kid went down to the river fishing. *He came up with a 19 inch rainbow he got right below the falls.*"

About 1/4 mile of Cominski Creek. a Class I brook trout stream, also flows through the Interstate Falls property.

organizations to save the Stewardship Fund grants. State Senator Janet Bewley and Representative Beth Meyers both encouraged restoration of

the Knowles-Nelson Stewardship Fund in the state budget. They also provided important support for NWLT's Interstate Falls grant proposal as it was reviewed by the Natural Resources Board and made its way through the Joint Committee on Finance.

support from many concerned

individuals, families and

"We greatly appreciate the assistance and support provided by Senator Bewley and Representative Meyers," said Pierce.

According to Pierce, the Northwoods Land Trust's project is leveraging well over \$100,000 of private donations with the

(Continued next page)

View from across the **Montreal River**



DNR Northern Region Water Leader Tom Jerow, from Rhinelander, retired in 2013 after 33 years of service. Also an NWLT member and supporter, when Tom says he knows the falls, he really means it.

"It's still seems odd to me to refer to this as Interstate Falls," said Tom. "Growing up it was just called 'The Falls.' I've enclosed a picture of my Mom and Dad (Patricia and Richard Jerow) and me at the falls in April of 1956. Where am I? I'm the baby bump!"

The photo was taken from the Michigan side of the falls looking toward what is now the protected property. Note how small the trees were 60 years ago!

The Jerow family owned property on the Michigan side at the time. Not a bad place to grow up!



Celebrating the protection of the Interstate Falls property on December 16, 2015, are (from left): volunteer Ian Shackleford who spearheaded the protection effort, Town of Kimball Chairman Ronald Ahonen, landowners Donald and Nancy Siebert who kept the land from being developed and allowed public access for over 60 years, and NWLT Executive Director Bryan Pierce.

NWLT Annual Report of Contributions Received in 2015

Our sincerest Thank You to all of our continuing members and contributors, and welcome to our new members and supporters!

Memberships and Other Contributions

New Conservation Easement Donors

153 acres	Craig Everts &
	Carolyn Eldon
223 acres	William Lynch &
	Barbara Manger
178 acres	Sue Kartman &
	Cynthia Walters
75 acres	Marena Kehl &
	Peter McKeever
46 acres	Robert & Mary
	Lobermeier
127 acres	Hodag Sports Club
210 acres	Ann & Scott
	Eshelman

Government.

Foundation &

Other Grants

\$97,525	DNR Knowles-
. ,	Nelson Stewardship
	Fund grant
\$55,274	DNR Lake
. ,	Protection Grant
\$50,000	Caerus Foundation
\$25,000	John C. Bock
. ,	Foundation
\$25,000	James E. Dutton
. ,	Foundation
\$25,000	Lux Foundation Inc
\$12,500	James D. & Jane P.
	Watermolen Fdn.
\$6,500	Modestus Bauer
. ,	Foundation
\$2,500	The Suick Family
. ,	Foundation
\$2,500	Vectren Foundation
\$2,000	Coles Family
	Foundation
\$1,100	Wisconsin Land Fur
, i	of the Greater Green
	Bay Community
	Foundation
\$7,500	American Natural
	Heritage Foundation
	& Mueller Family
	Charitable Trust Charles A. & Ida C.
\$623	Charles A. & Ida C.
	Sanders Northwood
	Memorial Fund of th
	Natural Resources
	Foundation of
	Wisconsin
\$523	Focus on Energy
	Program
\$500	Charles & Carol
	James, Greater
	Milwaukee Fdn.
\$475	EarthShare
\$100	Kimberly Clark
	Foundation
\$19	Amazon Smile
	Foundation

Land Legacy - \$1,000 + Nancy Nebgen Patricia Juday Craig Everts & Carolyn Eldon Richard & Amy Jo Aylward Michael Eaton & Carol Ritter Ken Aldridge Don & Sue Kratsch Michael & Peg Uihlein Robert & Elke Hagge Sarah Perry, Fidelity Gift Fund Tannica & James Bragiel DiAnne & Terry Hatch Mick Mlinar Helena Radloff Donald & Virginia Read Don & Mary Spencer Cathy Techtmann

Steward - \$500-999 Ed Drager Willa Schmidt & Kim Genich

Thomas N. & Jo Ann Turriff

Jeff Patterson James & Courtney Tucker Ward & Judith Fuller Jim & Kathy Holperin John & Jan Huppert Charles & Carol James Bob Martini & Kathleen Vick-Martini Bryan Pierce & Gail Gilson-Pierce Janette Smart Richard & Helen Thomas Elizabeth Tuttle Elizabeth Wywialowski

Conservator - \$250-499

Mary Schwaiger Lee Swank Karen Isebrands-Brown & Jim Brown Meta Reigel Brandt & Jim Brandt Mitchell & Sara Olson Timothy Quella Ian & Monie Shackleford Peter McKeever & Marena Kehl River Valley Bank Kay & James Bolick John & Michelle Crump Bill & Jackie Dickens Laura Hammel Merrill & Robert Horswill Joseph & Florence Keenan David & Sara Kozeluh Jim & Erinn Letts Bruce & Candy Pindyck Eloise & Jeffrey Potter Kenneth & Anne Powell Herbert & Lucia Prochnow Mary Rasmussen & Karl Jennrich Peter Schau & Luz Cordova Ton 80 Realty Services

Conservator - \$250-499

Alice & Joe Smith Christine Schmelling William & Susan Sprinkmann Elizabeth Uihlein Thomas Uttech Dan Wisniewski & Fran DeGraff

Founder - \$100-249

Deanna Braeger National Finnish American Festival John & Louise Griffith Bill & Ruth Jaeger Ken & Nancy Manthei Kenneth Morrison Steve & Ann Robertson Otto & Kay Scharpf George & Terry Smith Georgie & Webb Southwick Helen & Robert Towner Penny Warner Gene & Donna Welhoefer Walter & Janet Wellenstein Susan Denholm Judith Hall & Donald Sargent Tiffany Lyden & Kurt Moser Jim Roebke Linda & John Wrobel Neil & Jane Yaris Rick & Linda Lane Sue & Jim Coffman Pete Victora & Leslie Gulliford Alan Albee Snipe Lake Association Squash Lake Association Mary Jo Berner Virginia & Michael Bolger James Braeger Sheri Buller Mark IV Capital Barbara & Patrick Clare Jean Crawford William Crowlev Kathy Dickhut & Paul Gobster Julie A. Dolinky Mary Dunphy & Stephen Anich Ron & Jan Eckstein Bev Engstrom Ron Errett Gregg Ewert Barbara Fabry Mary Lou Findley Jennifer & Doug Fitzgerald Family Charlie & Gail Francis Jav Franke & Pamela Baker Nate & Erin Fuller John & Pier Elissa Geis Larry & Meg George Donald & Karen Grade Ron Greenwald & Lenore Lenten Clifford & Jeanne Haskins Jennifer & Joe Heitz

Founder - \$100-249 Tom Jerow & Steven Schreier Jean Johnson Sarah & Ken Juon Ricky & Christine Kamil Thomas Katisch Sally Ann Kelly Ron & Winnie Krueger Joe & Judy Lakota Dale Lang Lloyd W. Lange, DDS and Family Connie Lefebvre Dr. Gene Likens Peter Lovance John Luther Anne & Michael Maillette Stephen & Karen Malkin Alison & Dylan Manger Gary Meister & Laura Van Valkenberg David Mladenoff & Deborah Hobbins Mark & Ruth Mortensen Al & Kathy Nagy Family William & Susan Niemuth Leo & Marilyn Norden John and Jane O'Brien Marcia & Tim Obukowicz Tim & Jo-Ann O'Neil Scott Patulski & Kristine Krause Dr. Roger & Consie Powell Reach & Schwaiger Certified Public Accountants Mark Regan & Margo Hoover-Regan Roland & Ruth Rueckert Tom & Judy Saeger Anita & Walle Salinas Peter & Colleen Schmitz Virginia Schwerin Emily Shannon Emilie & Aliko Songolo Robert W. Steber Bette Jo Sullivan Robert & Judith Pagano Thoms Jeanine Thubauville & Brian Clarridge Guy & Janice Vitello Michael & Cori Wellenstein Topf Wells & Sally Probasco Karen & David Widule Patty & John Wineman J. Daniel & Lee-Ann Woodman Paul & Sharon Wussow Jim & Dixie Zietlow Roger & Carol Ziff

Supporter - \$50-99

John & Timmie Clemetsen Bill & Barbara Schweisheimer Kenn & Rayma Larson Pam Schoville Dick Simon Sandy Lotto

NWLT Annual Report of Contributions Received in 2015

Supporter - \$50-99 Robert & Judith Mott

Alec Albee Jim & Jane Anderson James & Tonna Appelgren David & Beverly Baar Jeanne Baugnet Ron & Karen Becker Richard & Evelyn Bjorkland Jim & Peggy Boerke Betsy Bricker W. David & Karen S. Butzman April & Edward M. Carroll William H. & Karen Collins Madalvn Conklin Dennis & Brenda Corcoran Muriel Curry Roger Degris William A. Dickens, Jr. Colleen Dougherty & Steven Marcus Mary Douglass Brown & Tom Brown Thomas & Elizabeth Drought Dan & Joanne Dugenske Richard Eggleston & Anita Clark John & Virginia Elsen Dr. L.J. English Edna & Wolfgang Epstein Richard & Catherine Farrenkopf Linda & Tony Granato Denise & Stephen Herzberg Gregory & Dr. Paula Hillmann Vicki Holewinski Bill & Jo Horton Arden & Victoria Hvam Sarah & Cal Johnson Sue Kartman & Cindy Walters James & Liesa Kerler Mr. Jonathan Kopchinski Donald S. Koskinen Fred Kreutz Burton & Dale Kushner Marlette Larsen Sally Latimer & Dan Kuzlik John & Cynthia Lhost Mary Lou Lipscomb Robert & Mary Lobermeier Brian Logan & Susan Barakat Keith & Josie McCaffery Mary & Chris McCann Mark & Sarah McGuire Ben Meyer Richard Miller Gerald & Karen Moore Todd Nicklaus William & Anita Nohava Christine Paulik Robert & Carol Pederson Linda Phelps John & Mary Platner Lance and Wendy Powalisz Jeannine Rateau Bill Reardon Michael & Dawn Rickman Jean Roark Deborah Rohde Jane Schley

Supporter - \$50-99

Sue Schmid James & Shirley Seymour Dale & Rhoda Sharpee Sue & Larry Silton Jim & Sandra Slagle Bob & Lisa Sorge Joe and Nancy Steinhage Trish Stocking Scott & Paula Taebel Beth Tornes Angela Tornes & Mark Budnik John & Susan Twiggs Mike Van Asten Karen & Tom Van Etten Bill Vancos Nancy & Howard Wallace Ruth Weis Charles & Joan Whitburn Ken & Barbara Wiesner Fred & Karen Young Miriam Zietlow

Family - \$35-49

Dale & Julie Bronson Paul & Sherie Sondel Lee & Susan Basten John Bates & Mary Burns Dr. James Bennett Dr. Dean & Barbara Bordeaux Carol Shoberg Brown C.W. Brown Fred W. Busch Dennis & Ginny Buschke John & Carolyn Cain Leane & David Cerven Roland & Diane DeGrand Virginia Elsen & Jose Cariz Jim & Aliza Faber Jan & Glenn Falcon Rev. Robert J. & Yvonne Firary Marcia Flynn-Dirksen & Gordon Dirksen Robert & Kathleen Gramann Bob & Joelle Gregorcich David & Cheryl Groch Diane & Bernie Gruenke Tim Hagen & Kimberly Kelling Bill & Kathy Hall Carol & Jim Heffner Daniel & Susan Horton Rick & Sharron Howard Gary Jackson Ken & Christin Jaworski Nancy Jesse & Paul Menzel Carrie Klabunde & Brad Hess Thomas & Deborah Klein Steven & Molly Knecht Frank & Amy Laundrie Dr. Edmund & Patricia Liebl Ron & Elsie Magnussen Larry & Sharon Maholland John & Kathy Meiners and Family Dr. Barbara Millen & Markley Boyer John Neu Doug, Melissa, & Oleg Novinski

(Continued from previous page)

Family - \$35-49 Ginny Parker Gregory & Bridget Pawell Donald & Carol Pockat Jon R. Reuling Norris & Joan Ross June and John Schmaal Joseph & Stephanie Schmitz Preetie Sikka & Dr. Gurkirpal Sikka Ron E. Skagen Collette A. & David Sorgel Rosemarie Steffen & Paul Mikec Sherman & Sally Stock Daniel & Karen Stroede Rich & Kitty Swiontek Jim Sydow & Pamela Ketelle Erv & Nancy Teichmiller Jack & Judy Terreberry Rick & Julie Thomas Mark & Christine Troudt Dave & Carol Vosters Diane & Gerald Wachdorf Anne & Jeff Weber

Individual - \$25-34

Charles Wilfer, Sr. Adele Anderson Don & Sandy Gillum Christine Schmelling Robert & Margaret Abel Mary Arnold Charles F. Bremigan, Jr. Julie Burt Paulette Carv Pamela & Gary Crapp Terrence Cummings Paul Flak Leslie Gauberti Joan Grace Janice Gumz Joe Hobein Jean Jakusz Amy Johnson James & Harriet Jordan Richard & Liane Klingler Richard Kula Brenda Wasley Langerman & James Langerman Dennis Leith Mike & Sue Lietz Peg Maginn Jacob & Kathleen Martens Susan McCluskey Louis & June Mielke Marv Moore Ralph Nagel Jr. Dale & Debi Nelson Charlene Nemec Janet Nordling George Ojdrovich Richard Olson Joe Panci Cecilia Pardo-Schult Tammy Pedriana Howard & Patricia Prahl James & Patricia Puchter JoAnne Rajek & Bruce Germond Pamela & Thomas Reinkober

Individual - \$25-34

Virginia Ripple Dorothy Rooney Walter & Amelia Rugland Dick Schumann Anne & James Small Karen Smith Nancy Socha Elaine Spencer Georgianna Starz Jeane Stites Joseph & Karen Stoeckl Elizabeth Stone & Richard Theile Janet Stroschein Chris Tews William H. Thomas Josephine & James Tornes Edward Werstein Richard & Arlene Wren Jr. William Zirbes

Other In Kind Gifts & Contributions

Karen Isebrands-Brown & Jim Brown Gary Meister & Laura Van Valkenberg Dan Wisniewski & Fran DeGraff Ron & Karen Becker Lora Hagen Marlette Larsen John & Jan Huppert Roger & Carol Ziff Carolyn & Charles Bosher Richard & Mariel Henske Louise Johnson DeDe Hall Jean Markowski

Memorial & Honory Gifts

Mick Mlinar in memory of Karen Mlinar Ed Drager in memory of Irv Smith, Vic Hanson, Cryrena Faller and Dan Hendrickson Eloise & Jeffrev Potter in memory of John Krause. Louise Schoofs, Patricia Adams, H. Schmidt and J. Connors Alison & Dylan Manger in memory of Luke Manger Lynch Christine Schmelling in honor of Meta Reigel and Jim Brandt's wedding UW Trout Lake Station in

honor of Carole Morrison 🛓

Please let us know if we've made an error so we can correct it in our next newsletter. We truly appreciate your support!

Enhanced federal income tax benefits for conservation easement donations made permanent!

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 permanently renewed at the end of December for 2015 and beyond by Congress and the President. These enhanced benefits had exceptional bipartisan support. Special thanks to all those Wisconsin legislators who supported making these income tax benefits permanent!

While landowners 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 2015 or in the future there is now a special income tax deduction rate. The 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 on the right for an example of how those calculations can work).

Anyone who is considering granting a conservation easement to protect their property may wish to "run the numbers" with their accountant to see how an easement donation could affect their income taxes.

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.

Federal Tax Benefits - an Eample:

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 now permanent federal IRS code, a landowner can deduct up to 50% of their AGI in any one year (or \$15,000/year in this example). The carryforward period for any remaining balance is now an additional 15 years (16 years total including the first year).

Under these enhanced rates, the 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. (Using the previous IRS rates with the 30% AGI annual limit and 5 year carry-forward period, the landowner would only have been able to utilize \$54,000 of the \$100,000 charitable donation value.)

The example is, of course, hypothetical. However, it does illustrate how the now-permanent enhanced rates may benefit a conservation easement donor.

Volunteers upgrade the Holmboe Forest

A crew of volunteers spearheaded by Tim and Marcia Obukowicz helped upgrade NWLT's Holmboe Conifer Forest State Natural Area on May 19th. Also helping were Mary McCarren, Jeff Herrett, Nancy Richmond, Larry Petersen and David Henrichs. Re-routing and installing some boardwalk runners over areas of wet, muddy trail will prevent erosion and make for a more enjoyable walk. Invasive honeysuckles were pulled and the signs re-stained. We greatly appreciate all of their assistance!



Tim drills deck screws while David and Larry lay out the next section.

Join us for a Summer Hike/Paddle Adventure

The Northwoods Land Trust will be holding a free summer hike/paddle field tour on Saturday, August 27th. The tour will start at 10 a.m. and be finished by about 2 p.m. The hike/paddle adventure will feature two recently-conserved properties in Price County.

Participants should meet at the Fifield picnic shelter area just east of the intersection of Hwy. 13 and Hwy. 70. The group will then drive south along old Hwy. 13 to the property owned by Butch and Mary Lobermeier at Coolidge Lake.

We'll take a short hike into the old Coolidge lumber mill town site (now a "ghost town"). We will also get a view of the little "wild lake" now protected by the Lobermeiers along with nearly 300 acres of land. In addition, Butch and Mary will highlight the unique conservation issues on the property that include management for monarch butterflies and removal of invasive buckthorns.

From the Lobermeier property, we'll drive a few miles north and east to reach the boat landing on the Sailor Creek Flowage. Participants should bring along a sack lunch to eat at the Price County dam. (NWLT will

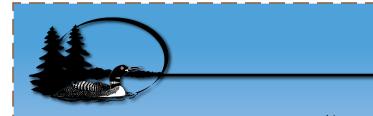


Join us for our summer hike and paddle adventure in Price County on Saturday, August 27th.

provide a cooler with soft drinks and water.)

After lunch we'll launch our canoes and kayaks for a guided tour with Cindy Walters and Sue Kartman of the Sailor Creek Flowage. Cindy and Sue permanently protected several the scenic islands and other shorelands with their second conservation easement. Please call the office at (715)479-2490 if you are able to attend, or email nwlt@northwoodslandtrust.org. We hope you will join the adventure on

August 27th!



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Address:	🗖 Family
City:	🗖 Suppo
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Telephone (w):	Conse
Telephone (h):	□ Stewa
E mail Address:	🗖 Land I
Please make checks payable and mail to:	
NORTHWOODS LAND TRUST, INC. P.O. Box 321 Eagle River, WI 54521-0321	□ My ad \$

NWLT Office Building Wish List

Now that we've moved into our newly-remodeled offices, we realize that we are still in need of a number of pieces of equipment that will help us with maintenance of the building and grounds. Please give us a call if you are willing to donate any of the following:

Snow blower Leaf rake Spades Splitting maul Trail tools (combination hoe/pick) Weed trimmer Garden hoe & rake Garden hose 6' & 8' aluminum or fiberglass step ladders Fence post pounder Post hole digger Floor lamp Bed side table, table lamp Push broom Vacuum cleaner Commercial carpet cleaner Air compressor and air hoses Tools - hammer, screwdrivers, socket set, pliers, wrenches, hand saws, power drill/driver, power sander, skil saw, sabre saw, level, drill bits, roofing nail gun, heavy mallet, and others...

JOIN NORTHWOODS LAND TRUST

Leave a Lasting Legacy for the Northw

ERSHIP CONTRIBUTI	ONS
idual	\$25
ly	\$35
orter	\$50
der	\$100
ervator	\$250
ard	\$500
Legacy	\$1000
dditional contribution of is also enclosed.	

INTERESTS

□ I have property I may wish to conserve, please send me the free landowner's guide.

I am interested in becoming a volunteer to assist the NWLT.

I am interested in contributing to NWLT in my will.



NORTHWOODS LAND TRUST

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BOARD OF DIRECTORS & STAFF Mary Schwaiger, President **Bob Martini, Vice-President** Pete Davison, Secretary Sue Coffman, Treasurer **John Bates** William Dickens **Ron Eckstein** John Huppert H.K. Mueller **Mitchell Olson Meta Reigel Brandt Beth Tornes** Dan Wisniewski **Bryan Pierce**, **Executive Director** Trisha Moore, **Conservation Specialist** Sandy Lotto, **Outreach Specialist**

Please remember the Northwoods Land Trust in your annual and planned giving. Give a gift that will last forever!

Leaving a Lasting Legacy for the Northwoods

You are invited to the Annual Meeting & Interstate Falls Dedication!

The Northwoods Land Trust's 2016 Annual Meeting will be held on Saturday, June 25th at the Town of Kimball Community Center, just west of Hurley, WI.

Starting at 11:00 a.m., the NWLT Annual Meeting will be conducted including a "virtual tour" of the land trust's recent projects and activities, a celebration of several major milestones, and a look ahead at the outstanding projects we have currently in the works.

A free light lunch with the NWLT Board of Directors, also open to the public, will start at noon. This is a great opportunity to get introduced to our exceptional board members and staff. All NWLT members and any others interested in the land trust are invited to participate.

The Interstate Falls Dedication will kick off at 1:00 p.m. at the Community Center. Come and learn about the history of the property, land protection efforts and current plans for improvements. Next we'll carpool to the Interstate Falls property for the dedication and walk to the scenic falls.

If you know you will be able to join us, please contact the NWLT office at (715) 479-2490 so we can plan for lunch.

Directions: The Town of Kimball Community Center is located just one-half mile west of the intersection of U.S. Hwy. 51 and U.S. Hwy. 2 in Iron County, WI. From the intersection, go west on Hwy. 2 and turn left on Center Drive (1st road crossing west of the major intersection across from Stoffel's Country Store) for 1/2 mile. If you miss that road, go ½ mile west on Hwy. 2 and turn south for ¼ mile on County Hwy. D.



The Interstate Falls site includes about 2,500 feet of shoreline on the Montreal River.