



Protecting the Northwoods: A Landowner's Quick Guide to Permanent Conservation

The future of our pristine waters depends on the choices we make today. The Northwoods Land Trust (NWLTL) is here to help you turn your love for your land into a lasting legacy. This summary outlines how we work together to protect private shorelands, woodlands, and wetlands forever.

Land Conservation Tools: How It's Done

Every property is unique, and our most popular tools are designed to be flexible to meet your family's specific goals.

- **Conservation Easements:** A landowner retains private ownership and can still sell or pass the land to heirs. The easement permanently limits subdivision and certain development to protect the land's natural features. The easement goes along with the deed to the property in perpetuity.
- **Land Donation:** Donating land outright is a simple way to ensure your property is protected and cared for forever. This is often the best choice for those who do not wish to pass land to heirs or want to be relieved of management responsibilities.

Some people buy land for the sole purpose of conserving it through a donation to NWLTL. In special cases, NWLTL uses a tool called a "reserved life estate" where a landowner gifts land to NWLTL, and at the same time, retains a right to enjoy it for a specified time period.

- **Bequests:** You can donate land through your will or estate. Discuss your intentions with NWLTL first to learn if your land qualifies for permanent protection. This will ensure your conservation vision is carried out after your passing. *Land that does not qualify for permanent conservation may also be bequeathed to NWLTL to support the protection of land elsewhere in the northwoods.*
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The Conservation Journey: Steps to Success

Protecting land is a collaborative process. While the timeline varies based on each person's or family's circumstances, these are the typical steps:

1. **Initial Conversation:** Contact NWLTL to learn if your land qualifies for permanent protection. If so, share your goals and your land's features to learn what tools might be right for you.
2. **Site Visit:** We visit your property to conduct an ecological assessment and determine if it meets our conservation criteria, such as significant shoreline or wildlife habitat.

3. **Drafting the Agreement:** For easements, we work together to define what rights you want to keep (like maintaining an existing cabin) and what restrictions are important to protect the land. This is crafted into a legal framework. For land donations, it's simpler, and the agreement is more of an outline of your intent to donate the land with stated purposes.
4. **Baseline Documentation:** We create a detailed report using maps and photos to document the property's condition at the time of the agreement.
5. **Closing:** The closing documents are signed and recorded with the county, making the protection permanent.
6. **Appraisal:** You may choose to have an appraisal commissioned if you want to claim your gift on your federal income taxes.
7. **Celebrate:** Your story is captured during a personal interview and luncheon with some of NWLT's staff and board members.

"I was mostly concerned about possible future subdivision after I'm gone. I've seen how the immediate area has changed, rather dramatically on some lakes, over the past 30 years. I really wanted to prevent that from happening on Myrtle Lake, which is a special little gem."

-Eric Lindert (pictured, left), a **conservation easement donor** protecting 55 acres surrounding his home, and the entire shoreline along Myrtle Lake, in Oneida County.



Financial Benefits & Tax Incentives

Permanent conservation is a generous act that can also provide significant financial advantages.

- **Federal Income Tax:** For easements, if your donation meets IRS requirements, you can deduct the value of the gift—up to 50% of your adjusted gross income (AGI) per year. If the gift's value is higher, you can carry the deduction forward for up to 15 additional years. For land donations, you can deduct the value as you can any other charitable contribution. An appraisal is needed to determine the value of such donations.
- **Property Taxes:** For easements, the "assessed value" of land *may possibly* be reduced because certain development rights have been relinquished. It is up to a county tax assessor to make this determination. For land donations, property taxes are no longer your responsibility.
- **Capital Gains:** Placing an easement on property that you plan to sell may lessen capital gains and protect the land at the same time. Donating land for conservation purposes, instead of selling it on the open market, allows you to avoid capital gains taxes.
- **Estate Tax Reduction:** Easements reduce the fair market value of land, which can lower estate taxes for heirs. For land donations, the value of the land is removed from the estate.

Frequently Asked Questions (FAQs)

- **Does my land qualify for permanent protection with NWLT?** Your land must be located within our seven-county service area: Vilas, Oneida, Forest, Florence, Iron, Price, or northern Langlade. We typically require 500 feet of shoreline. There are exceptions, for example, if you share a boundary with an existing conserved property. We may also protect larger properties (40+ acres) with little or no shoreline.
- **Does the public get access to my land?** No. A conservation easement does not require public access; your land remains private unless you specifically choose to grant access. For land donations to NWLT, the land trust becomes the landowner, and typically public access is allowed.
- **Can I still manage my forest?** Yes. We often draft "working forest" terms into easements that allow for sustainable timber harvesting and forest management. If you donate forestland to NWLT, it could be managed in the future, depending on the intentions spelled out at the time the land gift was made.
- **What happens if I sell the land?** The easement "runs with the land," meaning all future owners must follow the same conservation rules you set.
- **How does NWLT ensure the land stays protected?** We take our responsibility seriously. Every year, we visit the property to monitor the land and ensure the terms of the agreement are being honored. We maintain a Land Stewardship Fund that allows NWLT to monitor, maintain, and/or defend conservation property.
- **Are there costs involved?** In a land conservation transaction, landowners may have their own costs associated with hiring professionals, like a surveyor or attorney. Landowners also commission and pay for their own appraisal if a charitable deduction is claimed on income tax returns. Landowners are typically asked to contribute to NWLT's Land Stewardship Fund to support long-term protection activities. For each property, a cost calculation is created and discussed with a landowner. If a landowner cannot afford to make a contribution to the Fund, then NWLT will raise funds through grants or other means.

Ready to take the next step? Email Kari Kirschbaum, Land Protection Director, at kari@northwoodslandtrust.org or call (715) 479-2490 to start the conversation.

Read our newsletters at www.northwoodslandtrust.org/publications. There are stories from 100+ families who have taken their own conservation journey with NWLT.



"For years, our family explored and cherished our rugged land with its wildness and ancient hemlocks, which is why we ultimately chose to donate it to the Northwoods Land Trust."

-Tad & Hannah Pinkerton (pictured, right), **land donors** of a 66-acre parcel with over one mile of shoreline on Thunder Lake, in Oneida County.

