



# CURRENTS

News & Information for Wisconsin's Land Trusts

## In this edition of *Currents*:

- **The first edition of Attorney Directory**
- **Information on LTA's Midwest Regional Conference and GWC's 10<sup>th</sup> B-Day**
- **C.D. Besadny Conservation Grant Program**

## Conservation News

### New Land Trust Staff & Board Members

Gathering Waters would like to welcome Pam Felt to our staff. Pam is our new Program Coordinator. Pam comes to Gathering Waters via a career path that includes high school teaching, exhibit design, and mountaineering instruction. She received her Master's Degree in Environmental History from the University of Wisconsin-Madison. Before joining Gathering Waters, Pam volunteered for 1,000 Friends of Wisconsin.

GWC would also like to welcome Tuck Mallery to our Board of Directors. Tuck is a partner at the law firm Mallery & Zimmerman, specializing in real estate law. He was also a founding member of

Lakeland Conservancy and serves as its President.

### Directory of Attorneys

The first edition of the Directory of Attorneys Who Will Represent Citizens in Land Use and Environmental Cases has just been posted on the Community Environmental Defense Services website at [www.ceds.org](http://www.ceds.org). To view the directory click on the "Download Publications" button.

The only attorney listed in this directory from Wisconsin is Melissa Scanlan of Midwest Environmental Advocates. If you know of anyone who would like to be added to the directory, please send an e-mail to [atty@ceds.org](mailto:atty@ceds.org).

### Besadny Conservation Grant Recipients

Congratulations to the Kinnickinnic River Land Trust and Ozaukee Washington Land Trust for receiving \$1000 C.D. Besadny Conservation Grants! KRLT received the grant for their Kelly Creek Prairie Restoration project and OWLT received the grant for their Milwaukee River Land Stewardship & Restoration project.

The C.D. Besadny Conservation Grants (BCG) Program provides financial support for natural resources projects and programs that support the Foundation's

mission at a small-scale, grassroots level. Grants of up to \$1,000 are awarded to schools, organizations, individuals, and government agencies (DNR included) for projects involving education, restoration, research, and management of Wisconsin's natural resources.

For more information on this grant program see the "Funding Sources" section of this publication.

### **River Revitalization Foundation Joins the Milwaukee Environmental Consortium**

The Strategic Alliance between Friends of Milwaukee's Rivers and the River Revitalization Foundation, Milwaukee's two river protection groups, will bring the two organizations together to leverage staff and volunteer effort for the rivers of Milwaukee both through combined events and shared office space. As an outgrowth of our two groups' desire to share office space, Milwaukee's 'Environmental Consortium' has been created to include a larger group of environmental organizations that are combining efforts to share space and professional amenities. These organizations include:

- River Revitalization Foundation
- Friends of Milwaukee's Rivers
- The Park People
- Milwaukee Urban Gardens
- Bicycle Federation of Wisconsin
- Urban Open Space Foundation
- Citizens for a Better Environment

The new location of the Consortium is 1845 N. Farwell, Suite 100. Participants sign a membership agreement when joining. Office and cubicle vacancies still exist.

### **Nominations for the Wisconsin Lakes Stewardship Awards**



The Wisconsin Association of lakes is looking for nominations for the Wisconsin Lakes Stewardship Awards. The Award is designed to recognize an individual or group whose outstanding contributions of time and effort made a positive difference in the well-being of Wisconsin's lakes.

There are five categories in which to acknowledge Wisconsin Lake Stewards:

- Individual citizen,
- Organized group,
- Youth or groups involved in the Adopt-A-Lake program,
- Public official or employee, and
- Business.

The deadline for nominations is **February 15, 2003**. For more information and to download a nomination form, **please visit the Wisconsin Association of Lakes website at [www.wisconsinlakes.org](http://www.wisconsinlakes.org)**.

### **New Website Announcement**

The Milwaukee River Basin Partnership announces a website that provides local governments, developers and citizens with a planning guide that encourages sensible land-use decisions to protect the Milwaukee River Basin Resources. While this website focuses on the 900 square mile drainage area of the Milwaukee River, including the Menomonee and Kinnickinnic watersheds, the information in the website can be applied to any township, village, county, or municipality experiencing deteriorating surface water conditions. The website is divided into 12 sections that cover a wide variety of topics like rain gardens, illicit discharges, non-point source pollution and subdivision design. To learn more about water friendly

development planning, visit <http://clean-water.uwex.edu/plan/>.

### **Survey Confirms: Direct Mail Still Has Impact**

A survey, conducted by Vertis – a marketing and advertising firm, found that direct mail plays an influential role in donors' giving decisions. In a survey of 2,000 adults, 59 percent of donors said they were most likely to donate to an organization that they received direct mail from. In addition, 53 percent said they read fundraising and nonprofit direct mail in 2003.

## **Upcoming Gathering Waters Conservancy Events**

### **Gathering Waters Turns Ten!**



Gathering Waters Conservancy is celebrating its 10<sup>th</sup> anniversary in 2004. The celebration will be held on April 23 at Club Majestic in Madison. The event is being held in conjunction with the Midwest Land Trust Conference.

### **GWC & LTA to Co-Sponsor Conference**

April 23-25, 2004  
Concourse Hotel, Madison, WI



The Land Trust Alliances Midwest Regional Conference is taking place in Madison next April. Gathering Waters Conservancy will be co-sponsoring the event. The theme for this year's conference is "Conserving a Sense of Place."



Field trip opportunities include Aldo Leopold's "Sand County," Frank Lloyd Wright's Taliesin, and Botham Vineyards on TNC's Military Ridge Prairie.

Conference highlights include Innovative Partnerships for Conservation Board Leadership, Women in Conservation Breakfast, "Sense of Place" Poetry and Prose coffeehouse, and Advanced and Introductory Sessions on Conservation Easements, Fundraising, Stewardship, and Organizational Leadership.

The keynote address will be given by Scott Russell Sanders, an author and distinguished professor of English at Indiana University.

For more information, please contact Pam Foster Felt at [pfelt@gatheringwaters.org](mailto:pfelt@gatheringwaters.org) or 608-251-9131.

## **Other Conferences and Events**

### **Changing Landscapes 2: Anticipating the Effects of Local Land Use Change**

January 22-23, 2004  
UW-Madison Pyle Center

Changing Landscapes 2 is the second workshop of its kind to introduce decision support and impact assessment tools to individuals who work with or advise local decision-makers and citizen planners. The first took place in the spring of 2003 and was very successful. Both workshops are part of a larger effort to help support land use decisions in the state by determining which tools available to the public are the most accessible and useful in informing local land use decisions.



A final workshop agenda and other information will be available soon. **For further information, please visit <http://www.dnr.state.wi.us/org/es/science/landuse/>.**

**8<sup>th</sup> Annual Natural Landscaping Conference**

January 24, 2004  
Hilton Garden Inn, Oshkosh, WI

The Fox Valley Area Chapter of Wild Ones will be holding its annual all-day natural landscaping conference, "Toward Harmony with Nature," on January 24 in Oshkosh. Expert guest speakers on a variety of natural landscaping topics will be featured in concurrent sessions, along with a keynote speaker, buffet lunch, and exhibits by native plant nurseries, nature centers, booksellers, nature artists, and environmental organizations.

For more information, or to request a brochure and registration form, **contact Janet Wissink (920) 589-2602 or Donna VanBuecken (920) 730-3986.**

**Law of Easements: Legal Issues and Practical Considerations in Wisconsin**

February 17, 2004  
Radisson Inn, Madison, WI

A one-day seminar designed for engineers, attorneys, surveyors, project managers, presidents, vice presidents, owners, property and real estate managers, right of way agents, public works and utilities directors, land specialists, planners, developers, principals, architects and board members.

You will receive a professionally prepared manual at this seminar compiled specifically for this seminar by the following instructors: Karen Bassler of Gathering Waters Conservancy; Douglas S. Buck of Foley & Lardner; and

Christopher B. Hughes and Richard C. Yde of Stafford Rosenbaum LLP.

For further information **please contact Karen Bassler at [kbassler@gatheringwaters.org](mailto:kbassler@gatheringwaters.org) or 608-251-9131.**

**The Woodland School 2004 Winter Forestry Conference**

February 21, 2004  
Kalahari Convention Center  
Wisconsin Dells, WI

This Woodland School conference, entitled *Profitable Forests: Discovering & Promoting Your Woodland Assets*, will feature



conventional and innovative strategies to

maximize financial returns on forestry investments. Some of the questions to be discussed include, Should a landowner work with established timber producers or consider contracting for logging services and selling logs or lumber themselves? Are wood cooperatives a good idea or not? What are timber theft scams to watch out for? How can landowners work together on timber harvests and other forestry projects? How is forest certification likely to effect timber markets in Wisconsin?

Fred Souba, Chair of the Wisconsin Governor's Council on Forestry, and Paul DeLong, Wisconsin DNR Forestry Division Administrator, will be among the speakers. For further information please contact Sarah Hultine at 608-355-0279 or visit [www.thewoodlandschool.org](http://www.thewoodlandschool.org).

**Ask an Attorney**

**Send us your questions! Free legal advice!** We're looking for questions to be featured in this section. Send any

questions or suggestions to Karen Bassler at kbassler@gatheringwaters.org

## **Funding Sources**

### **C.D. Besadny Conservation Grant Program**

The C.D. Besadny Conservation Grants (BCG) Program provides financial support for natural resources projects and programs that support the Foundation's mission at a small-scale, grassroots level. Grants awarded through this program range from \$100 - \$1000.

Grants are awarded to schools, organizations, individuals, and government agencies (DNR included) for projects involving education, restoration, research, and management of Wisconsin's natural resources. Grants are not given to private landowners for property improvements or to individuals for completing projects that are part of an advanced degree program.

The annual grant deadline is **January 15, 2004**. For specific applicant requirements and information on how to apply, **please visit the Natural Resources Foundation of Wisconsin website at [www.nrfwis.org](http://www.nrfwis.org)**.

### **Wisconsin Environmental Education Board Grants**

The Environmental Education Grants Program is a project of the Wisconsin Environmental Education Board (WEEB). Initiated in 1990, WEEB will administer a total of \$600,000 in grant funding in 2004.

Proposals for the following 2004 grant priorities are due January 17<sup>th</sup>:

- Promote broad community environmental education (EE) through the development and

implementation of community EE projects.

- Make use of existing resources and successful projects.
- Create new EE resources.
- Promote the implementation of *Wisconsin's Environmental Education Academic Standards*.

Eligible applicants include corporations, all units of government, public and nonpublic education institutions seeking to enhance existing EE programs within their institutions.

For more information or to download application materials, **please visit <http://www.uwsp.edu/cnr/weeb/application/forms.htm>**.

### **Revolving Loan Fund for Great Lakes Basin**

The Conservation Fund has been awarded the largest environmental grant in history (\$3.975 million) by the Charles Stewart Mott Foundation to create a revolving loan fund. The goal is to protect coastal and freshwater ecosystems in the Great Lakes basin through short-term loans to land trusts and government agencies to purchase ecologically significant areas and conservation easements. Technical assistance will be provided by the Conservation Fund to help complete the acquisitions. **For more information, please contact Peg Kohring at (616) 426-8825 or [pkohring@aol.com](mailto:pkohring@aol.com)**.

## **Resources Available from Gathering Waters**

### **Gathering Waters' Library**

**New additions to the library:**

- *Woodland Visions: Appreciating and Managing Forests for Scenic Beauty* by Lowell Klessig

- *Beyond the Birdfeeder: Creating a Bird-Friendly Yard with Native Wisconsin Plants* – a new publication put out by the Wisconsin Society for Ornithology

Gathering Waters has an extensive library containing books, magazines and reports covering every topic of interest for a land trust. A few subject areas include: fundraising, board of directors, smart growth, forestry, land and natural resource management, and legal and tax issues. If you are interested in learning more about our resources or are looking for information on a particular topic, **please feel free to drop by the office and check out a book, or call Sara at (608) 251-9131.**

### **Conservation Information Packets**

Gathering Waters is in the process of updating their information packets for land trusts. Topics include:

- Conservation Easement: Agricultural
- Conservation Easement Appraisals
- Conservation Easements: Basic
- Conservation Easement Baseline Documentation & Hazards Assessment
- Conservation Easement: Educational and Research
- Conservation Easement: Forestlands
- Conservation Easement: Monitoring
- Conservation Easement: State of Wisconsin
- Conservation Easement: Streambank or River
- Conservation Easement Tax Advantages
- Conserving Agricultural Lands
- Property Tax Assessment and Conservation Easements
- Property Tax Exemptions for Non-Profit Organizations
- Purchase of Development Rights
- Registry Programs

These packets are a great resource for land trusts and landowners. If you are interested in any of them, **please contact Sara at 608-251-9131 or [saramurphy@gatheringwaters.org](mailto:saramurphy@gatheringwaters.org).**

### **Newsletter Articles**

Gathering Waters Conservancy can provide land trusts with articles for your newsletters. Examples include the tax benefits of conservation easements, protecting woodlots, and much more. **Call Beth at (608) 251-9131** for more information.

### **Wisconsin's Land Trust Listserv**

Gathering Waters Conservancy's e-mail listserv is your opportunity to communicate directly with your colleagues in the land trust movement. To join, visit the [website: http://www.topica.com/lists/wisconsinlandtrusts](http://www.topica.com/lists/wisconsinlandtrusts) and follow the instructions for subscribing. You may also call Sara at Gathering Waters and ask to be put on the list.

## **Resources Available for Sale**

If you are interested in obtaining any of the following material please print off an invoice at [www.gatheringwaters.org](http://www.gatheringwaters.org) and send it to Gathering Waters or **contact Sara at (608) 251-9131, [saramurphy@gatheringwaters.org](mailto:saramurphy@gatheringwaters.org).** *Prices do not include shipping.*

### **Books**

Gathering Waters has several publications available for sale. They include:

- *In Their Own Words...* 1 for \$3  
2 for \$5  
5 for \$10

\*special rate for LT members of GWC:  
10 for \$10

- *Preserving Family Lands: Book 1* by Stephen J. Small...\$10
- *Preserving Family Lands: Book 2* by Stephen J. Small...\$10
- *Preserving Family Lands: Book 3* by Stephen J. Small...\$10
- *Appraising Easement: Guidelines for Valuation of Land Conservation and Historic Preservation Easements...*\$20
- *Balancing Nature and Commerce in a Gateway Community* by Jim Howe, Ed McMahon, & Luther Propst...\$10

### **Handbooks & Workshop Materials**

Handbooks compiled by Gathering Waters as well as workshop material from various Gathering Waters Conservancy seminars and trainings are available:

- *Starting a Land Trust in Wisconsin: What You Need to Know to Establish a Non-Profit Conservation Organization...*\$15
- *Private Land Conservation: A CLE Workshop for Attorneys...*\$10
- *Building Your Membership for Fundraising and Effectiveness...*\$20

### **Smart Growth CD-ROM**

Gathering Waters Conservancy and several partners have compiled a CD-ROM on Comprehensive Planning:

- *Comprehensive Planning for Natural Resource Protection...*\$10

It includes information about the Smart Growth law, guides to planning for specific elements, information on natural resource data, guides for public participation as part of the planning process and contacts for more information. In addition, there are sample plans, model ordinances and

other documents relevant to smart growth planning.

### **GWC Fact Sheets for Landowners**

Gathering Waters Conservancy has updated landowner information sheets available for land trusts. The sheets include:

- GWC Overview
- Land Trusts in Wisconsin
- Conservation Easements
- Conservation Options for Landowners
- Tax Benefits of Conserving Land
- Purchase of Development Rights

We can provide up to 25 copies of each sheet, free of charge, to our sponsor members. The sheets can also be printed from our website, **www.gatheringwaters.org**. If you would like to see other topics covered by a fact sheet, please **contact Karen at (608) 251-9131**.

### **Attachments**

The following attachment is an article that we thought would be useful or interesting for the land trust community. Included in this edition:

- ***A closer look at deductions for donations to charity by Stephanie Strom*** – originally published in the New York Times December 12, 2003

December 12, 2003

## Closer Look at Deductions for Donations to Charity

By STEPHANIE STROM

**C**haritable donations of everything from mittens and food to property and planes is coming under Congressional scrutiny, thanks to research raising questions about the real value of donated vehicles.

A report to be released Friday by the General Accounting Office, the investigative arm of Congress, finds that there were often wide discrepancies between the value donors of vehicles claimed as deductions on their tax returns and the amount received by the charities that were their beneficiaries.

Vehicle donations cost the government \$654 million in tax revenue in 2000, but the study suggests that charities received less than 5 percent of the value donors claimed in two-thirds of 54 donations to four charities that gave information to the agency.

For instance, one taxpayer valued his 1994 Saturn SL2 Sedan at \$5,750, the car sold for \$1,350 and the charity received \$968. In another case the G.A.O. examined, a taxpayer valued his 1986 Toyota 4-Runner at \$3,950 on his tax return, the vehicle sold for \$300 and the charity received \$5.

In six of the cases, so little value was realized that the charities ended up owing money to the middlemen who handled the vehicles.

"This report further exposes what's proving to be a rat's nest of problems in the area of aggressive valuation of in-kind gifts," said Senator Charles E. Grassley, chairman of the Senate Finance Committee.

Mr. Grassley, an Iowa Republican, said his concerns went well beyond cars. "Donations of land, art and intellectual property are all raising concerns," he said. "The Finance Committee will look at significant reforms in this area."

A committee staff member said it would probably consider a measure limiting the deduction vehicle donors can claim to the amount charities receive for the vehicles. The committee is also looking into using the Internal Revenue Service's Art Advisory Panel, which examines values placed on donated art when questions arise, as a model for appraising claims for other noncash gifts.

"We are looking at boats, planes, land, art, patent donations, pharmaceuticals," the staff member said. "All those things are open to abuse."

Noncash donations are a growing part of the philanthropic world. More than 30 percent of corporate philanthropy is in the form of donated goods, according to surveys by the Conference Board, a business research organization, and more charities are courting in-kind gifts.

The U.S.O., which provides support to American military personnel, started accepting cars as donations in January. At the end of October, it had received \$94,000 from 215 cars that were donated to it, or about \$437 a car on average. That is just a fraction of the \$60 million the U.S.O. has raised this year, but in charity, every nickel and dime counts.

"It's a very easy way for us to make money," said Diane L. Rogers, the organization's director of corporate giving.

The America's Car Donations Charity Center handles the donation for the U.S.O., determining whether the vehicle offered will generate any money, towing it, transferring title and selling it. The U.S.O. gets 80 percent of the proceeds after charges related to the disposal of the vehicle are deducted.

Critics and regulators say noncash philanthropy is rife with abuse. While the Internal Revenue Service has a compliance program to detect inflated valuations, it has told Congressional investigators that it does not follow up on leads because it has higher priorities.

What is more, the I.R.S. plans to end the program in January, although in response to the general accounting report, Commissioner Mark W. Everson said the agency planned to reassess the program.

A spokesman for the I.R.S. declined to comment on the report.

Rick Cohen, executive director of the National Committee for Responsive Philanthropy, a nonprofit watchdog group, said: "I've always been concerned about the donation of anything that isn't cash. Cars are the tip of the iceberg in terms of noncash donations that warrant a whole new level of scrutiny."

Mr. Cohen noted that proposals have been floated in Congress to increase valuations of donated food, thereby enhancing the tax benefits of such donations, and to raise the ceiling on donations for which corporations could receive tax deductions.

Pharmaceutical and technology companies are among the biggest corporate givers because of in-kind donations. According to Business Week, Eli Lilly valued its noncash philanthropy at \$204.8 million in 2002, four times its monetary contributions.

Microsoft and General Mills also made the magazine's list of top 15 in-kind givers, making donations they valued at \$207.1 million and \$22.6 million, respectively.

Sally Corrigan, president and chief executive officer of Gifts In Kind International, a nonprofit group that serves as a conduit for corporate product donations, said individual donations of cars, land and other property were different from corporate contributions of inventory.

Ms. Corrigan noted that corporations have other options for disposing of inventory, like liquidation or destruction, that lower their tax burdens in the same way a charitable deduction would, and that there are penalties for overstating the value of donations. "I can't think of anyone who would think it was a better idea to destroy a product than to give it away to a charity that can use it for people in need," she said.

States are increasingly pursuing complaints about in-kind donations. California has been the most aggressive, requiring vehicle donors to fill out detailed receipts and annually publishing a list that shows what portion of the proceeds of car donations went to charity and what went to commercial fundraisers.

The California Attorney General's office has found abuses with other noncash gifts as well. It investigated the Jewish Educational Center in San Francisco, which solicited donations of jewelry, art, vehicles and time-shares, among other things.

"None of this stuff had a whole lot of value, particularly the time-shares and land, which often had contamination problems," said Belinda J. Johns, deputy attorney general for charities. "When the receivers went to liquidate it, they couldn't sell it."

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# Join Us!

We hope you will consider joining Gathering Waters Conservancy as an individual member. Membership dues are used to promote state policies that support private land conservation and the work of land trusts, establish new land trusts in critical areas, present statewide and regional conferences, train lawyers, appraisers and other professionals who work with landowners and land trusts, and to promote collaborative conservation efforts among conservation organizations around the state.

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**Yes, I want to help land trusts & landowners protect Wisconsin's special places and natural treasures by joining Gathering Waters Conservancy with my gift of:**

- \_\_\_ \$35 Forest Protector
- \_\_\_ \$50 Creek Watcher
- \_\_\_ \$100 Land Defender
- \_\_\_ \$250 Prairie Keeper
- \_\_\_ \$500 Harbor Sentinel
- \_\_\_ \$ Other

Send tax-deductible contribution to:

Gathering Waters Conservancy  
211 S. Paterson, Suite 270  
Madison, WI 53703

**Please send me information on:**

- protecting my land
- gift memberships
- including Gathering Waters in my will
- volunteering
- Will your employer match your gift?

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