



BARABOO RANGE
PRESERVATION ASSOCIATION

The Range Steward

Fall 2004

Newsletter of the Baraboo Range Preservation Association

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Progress on Land Protection

THIS last spring, Baraboo Range Preservation Association submitted five grant requests to the Wisconsin Stewardship Fund Program. These grants, if funded, will cover 50% of the cost of conservation easements on five properties. We expect to finalize one, perhaps two easements by year's end. Easement completion through the Stewardship Program has been a much slower process than expected, but we are optimistic after recent conversations with Stewardship Program staff.

The easement on Sharlotte Collier's 329 acres is in final stages of negotiation (see article in BRPA's spring 2004 news-

letter). BRPA greatly appreciates Farming and Conservation Together's (FACT) decision to support funding for the Collier easement among its many other projects benefiting wildlife, landowners, and the land itself.

Farming and Conservation Together is a local organization of farmers, conservation professionals and local government officials. FACT works to help landowners implement conservation practices within the Fairfield Marsh area. They have completed 35 projects to date with another 15 projects in progress. FACT had already invested funds in wetland,

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Baraboo Range
Preservation Association
P.O. Box 205
107 Walnut Street
Baraboo, WI 53913
608-355-7512
www.baraboorange.org



bluff prairie and lowland prairie restoration on the Collier property. Its generous support of \$131,700 toward the purchase of the Collier easement will assure that this important restoration work will continue and that the agricultural and forest lands on the Collier property will remain productive far into the future. Grants from organizations such as FACT, Wisconsin Stewardship Fund, landowner donations, and your contributions make it possible for BRPA to protect important natural areas and resources on properties such as Charlotte Collier's in the Baraboo Range.

In addition to the four other easements in progress, Baraboo Range Preservation Association has been approached by several landowners interested in donating all or part of

the value of a conservation easement on their properties. Two of these properties contain important water resources including extensive wetlands, seepages, a trout stream, and creek and river frontages. Both owners have invested substantial time, money, and love in restoring their properties. Protection of their conservation efforts is a significant part of the motivation to establish easements.

Your support of the Baraboo Range Preservation Association makes it possible to provide enduring protection for these important resources as well as respond to the other landowners who approach us throughout the year. Once all of the above easements are completed, BRPA will be providing protection to over 1,700 acres in the Baraboo Range.

Back by Popular Demand!

HAROLD KRUSE'S *Natural Areas of the Baraboo Hills* is being reprinted!

Harold's first book contains his reflections on the people, plants, animals, geology, and conservation history of the many natural areas of the Baraboo Hills. The color photographs in this beautifully illustrated book give the reader a deeper appreciation for the Baraboo Hills while inspiring us to discover the areas for ourselves.

Many thanks to The Nature Conservancy, Citizens Natural Resource Association, Ken Lange, Mark & Jennell Ballering, Norb & Ruth Schmitz, Jim Severance, Ron & Earlene Persche, Mary Luckhardt, Virginia Metcalf & Mary Yeakel, Allan & Nancy Schmid, and other BRPA members for making the reprint possible.

A copy of Harold's book will be given to those who renew their memberships or donate at or above the \$100 level. Books are also available for purchase and make excellent books to introduce friends and family to the Hills. Cost of the book and postage and handling is \$12.50. All proceeds will support Baraboo Range Preservation Association's work in the Baraboo Hills. (To order, see back page)



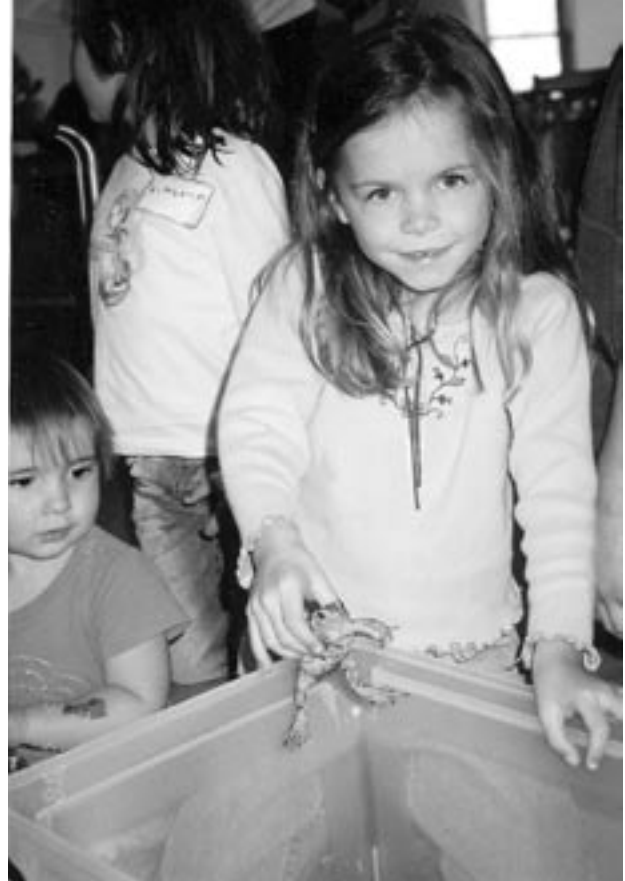
President's Message

By John Taapken

ON a recent Sunday evening when the Northern lights lit the sky, I was again reminded of the wonderful complexity of the universe, and of the progress of the seasons, whether or not we are prepared.

In thinking back over the events of the summer and fall, I am reminded that BRPA has made much progress in the essential work of giving land owners options for land conservation, in coordination with our conservation partners. A highlight would have to be the addition of Weidman Park to lands owned by the Village of Rock Springs. We are also moving closer to completion of the Coller and Mossman easements, and work is beginning on others. There is much to celebrate.

Our annual meeting at Kids' Ranch just outside Rock Springs was a successful gathering of members and friends in a beautiful setting on a gorgeous fall day. David Stokes educated and entertained adults and children alike with songs and stories about creepy creatures. It would be wonderful to have him



back in the near future. The idea of having more social events has come up often, and I think this is something that we should pursue. It is when we get together and dream up ways to further our goals that we are often at our collective best.

I would like to note the passing in October of Roger Shanks. He was a friend of conservation and good land use planning, and worked tirelessly for the benefit of the land and creatures he loved. Sauk County has lost a true friend and champion.

Though much has been accomplished, there remains much to be done. We have significant conservation goals on the horizon, but can't reach them without your help. Please continue to support BRPA with your ideas, time, and effort. Stay connected - the best is yet to come!



David Fordham Memorial Fund and YEPS

THIS year, the promise of the Fordham family's gift began to be realized. Funds were dedicated to supporting the Youth Environmental Projects of Sauk County or YEPS. Board member Jane Stevens provided the link between BRPA and UW-Extension in the creation of YEPS. The BRPA board agreed that YEPS was a good fit with the Fordham legacy. The new YEPS program is very fortunate to have the enthusiastic leader-

ship of Jessica Jens, Sauk County's 4-H Youth Development Agent.

YEPS is dedicated to working with community members and organizations to involve youth and families in conservation work and appreciation of nature. YEPS action and service learning projects help connect youth and families to their community's landscape and build future conservation leadership and support.

So far, youth, their parents, and community members have met to collect seeds and to hand plant prairie seeds at a variety of prairie restoration sites including Mirror Lake State Park, Badger Army Ammunition Plant, International Crane Foundation, and the Kraemer Quarry at the Lower Narrows.

If you are interested in supporting or participating in this effort, please let us know. For more information, the YEPS website is: <http://www.uwex.edu/ces/cty/sauk/4h/YEPS.html>.



Hiking with BRPA in 2004

THANKS to Jane Stevens and this year's hike leaders, Baraboo Range Preservation Association had another great lineup of hikes for members. In October, Laurel Redmon & John Thuesen shared their enthusiasm for wild mushrooms while leading us in the hunt at Devils Lake State Park. Thanks to them, mushrooms we frequently walk by were identified, examined, and tasted! We hope that Laurel and John will lead another of these adventures soon! Your 2005 hike schedule will be mailed in January. Please provide your email address to help save mailing costs and to receive "friendly reminders" before each hike.



Thank You!

BARABOO RANGE PRESERVATION ASSOCIATION'S ability to protect the land is only as strong as its membership base.

A sincere thank you to the following individuals and businesses for their membership renewal and response to appeals since the last newsletter.

Renewing Members

Dan Anderson &
Joan Nugent
Deane & Edith Army
Robert & Jean Dent
Michael & Carla
DiIorio
Craig Karr
Nancy Lange
Ron & Linda
Lestikow
Mary Luckhardt
Gary Teschner
Constance Threinen
Robert Troller
Joe Van Berkel &
Linda Foster
Marcus & Sharon
Wenzel
Mary Willson
Scott Zupanc

New Members

John & Jean Alt
Francis Bowen
Sister Rose
Marie Dischler
Stanley &
Virginia Dodson
Nancy & Donald Field

Gene & Karen Filus
James Fortier
Barbara & Roger
Goodwin
Helen Hartman
Richard &
Katherine Knight
Jeff Melby
Kenneth &
Nancy Nelson
Laurel Redmon &
John Thuesen
Donna Rose
Helen Saloutos
Neil & Lucille
Thompson

Donations

Anonymous (2)
Mark & Jennell
Ballering
Linda Bormann
Citizens Natural
Resource
Association
Michael &
Carla DiIorio
Nancy & Donald Field
Arno Helm
Hugh Iltis &
Sharyn Wisniewski
Jaeger-Mellerop
Family

Charitable Trust
Ken Lange
Nancy Lange
Mary Luckhardt
Paul & Nichelle
Martin
Virginia Metcalf &
Mary Yeakel
The Nature
Conservancy
Ron & Earlene
Persche
Allan &
Nancy Schmid
Norb & Ruth Schmitz
Jim Severance
Judy Spring
John &
Donna Taapken

In Kind Donations

Mark Ballering
Winthrop Byers
John Exo
Jim Froelich
Gathering Waters
Conservancy
Goblin Fern Press
Bryant Hazard
Kiri Henschel
Jennifer Jens
Harold Kruse

Ken Lange
Aldo Leopold
Foundation
Wayne Maffei
Jerome Mercer
Ralph Middlecamp
The Nature
Conservancy
Rob Nelson
Bart Olson
Ron & Earlene
Persche
Laurel Redmon &
John Thuesen
Village of Rock
Springs
Judy Spring
Steep 'N Brew, Inc
Jane Stevens
John Taapken
Donna Taapken
Mark Tully
Harley Vodak
David Wernecke
Nancy Zucker

Special Thanks for responding to the "Wish List"!

Dave Statz
Mimi Wuest

MISSION

The Baraboo Range Preservation Association is a land trust which works to preserve and protect the qualities and culture of the Baraboo Range through promotion of ecologically responsible land use.

We achieve our mission through collaboration with groups having similar goals, community education, and land trust projects.

The Tax Benefits of Conservation Easements

Creating An Easement Can Save You Money!

AS a reader of this newsletter you probably already know the value of creating land conservation easements. Conservation easements insure that property remains in a natural state and protect Wisconsin's scenic beauty and diverse natural habitats. Easements also protect productive farm and forest lands. You may not be as well aware though, of the generous tax benefits that flow to landowners who enter conservation easements.

Income Tax Benefits. Donating a conservation easement results in a deduction from income for tax purposes. The amount of the tax deduction is the total value of the easement as measured by the "before and after test." Under this test, the deduction is equal to the difference between the fair market value of the property before the granting of the easement and the fair market value of the property after. For example, if a land parcel is valued at \$250,000 before the conservation easement and \$150,000 after, the value of the conservation easement is \$100,000 - and you can deduct that amount. The precise amount in each case is determined by qualified real estate appraisals. Under federal tax rules, the amount that may be deducted in any one year is limited to 30 percent of total adjusted gross income but the balance of the deduction may be carried forward and used for up to five subsequent years.

Property Tax Benefits. Currently, many assessors do not recognize a difference in the value of properties with and without con-

servation easements. Eventually, the market value of these properties will be recognized by assessors and lower property tax rates may result.

Estate Tax Benefits. In addition to income tax and property tax benefits, conservation easements also provide donors with two very substantial estate tax savings. First, the property is included in the donor's estate at its reduced value. This means that the value of the conservation easement is deducted from the total value of the land. In our example, only \$150,000 is includable in the estate for tax purposes.

There is yet another estate tax benefit available to many if not most conservation easement donors. This is section 2031(c) of the Internal Revenue Code and it allows a deduction from the net value of the land included in the estate of up to 40 percent of net value to a maximum of \$500,000. In our example, a deduction under this section reduces the land value to be included in the estate from \$150,000 to \$90,000. ($\$150,000 - (40\% \times 150,000)$)

Summary. For landowners wishing to protect and preserve their land, tax laws offer very real savings. The value of the easement can be deducted in the year the easement is donated, the assessed value for real estate tax purposes will be lowered at some point, and the total value included in your estate for tax purposes will be lowered by the value of the easement plus up to an additional 40 percent. If you are considering creating a conservation easement on your land, you want to discuss these three types of savings with your tax advisor.

Weidman Park Celebration!

THANKS AGAIN to all those who helped purchase the future addition to Weidman Park. On July 22, board members, donors, and Village of Rock Springs officials met to celebrate the purchase of the 5 acre addition.

Once Baraboo Range Preservation Association agrees on easement terms with the Wisconsin Department of Natural Resources, the property will be transferred to the Village of Rock Springs for addition to Weidman Park. This coming spring, be sure to look for the nesting Blue Herons at the ridgeline of the gorge, west of Narrows Creek. If you keep your eyes and ears alert, you may also encounter an Acadian Flycatcher or Hooded Warbler while enjoying the beauty of spring

wildflowers. Weidman Park is 1.5 miles west of Rock Springs on Highway 154. Stop at the wayside and you're in the middle of the park!



Front: Nancy Lange, Dorothy Coens, Winthrop Byers, Helen Salutous, Sandra Byers, Nancy Vodak, and Harley Vodak. Back: John Taapken, Earlene Persche, Jim Froelich, Becky Penzkover, Ron Persche, Bob Penzkover, and Richard Knight.

How can you help?

Become a member

Join with the hundreds of individuals and families that support the Baraboo Range Preservation Association's efforts to protect and care for the Baraboo Range and surrounding area. Your annual membership donation assures that our organization continues to build appreciation of the Range through educational offerings and work with other conservation groups to leverage public and private dollars for land protection.

Protect your land

Join other landowners who have provided long term protection for their land through the donation or discounted sale of a conservation easement. These landowners have assured the future care of their land while benefiting from income tax savings and estate planning advantages.

Support special projects

Your donations make protecting specific lands possible. As highlighted in this newsletter, Weidman Park and Sharlotte Coller's

property are ecologically diverse and beautiful areas. Your support of efforts to protect these and other properties leaves a legacy for all to benefit from.

Donate to the stewardship endowment or acquisition fund

Your donation to the stewardship endowment fund helps assure the current and future stewardship of conservation easement lands. The acquisition fund will help Baraboo Range Preservation Association purchase easements on significant areas in the Baraboo Range.

Volunteer

Volunteers make Baraboo Range Preservation Association what it is. From work in land protection activities such as exotic plant control and easement monitoring to ongoing educational activities for adults and children to service on the board, volunteers are key to our successes. For more information, contact David at 608-355-7512 or david@baraboorange.



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Become a Supporting Member or make a \$100 or more contribution and we'll send you a copy of Harold Kruse's *Natural Areas of the Baraboo Hills* as a thank you gift!

- I am RENEWING my membership. This is a NEW BRPA membership.
 Individual \$25 Family \$35 **Supporting \$100** Sustaining \$500 Patron \$1,000

I would like to make a tax-deductible contribution to support:

- Easement Acquisition Fund Stewardship Endowment
 David Fordham Fund/YEPS Cabin Fever Lectures Other

Please send _____ additional copies of *Natural Areas of the Baraboo Hills*.

I've enclosed \$12.50 for each book (*one book is included with your Supporting \$100 membership*)

Total amount enclosed \$ _____

Name _____ Phone _____

Address _____

City _____ State _____ Zip _____

Please return to: **Baraboo Range Preservation Association**
P.O. Box 205
107 Walnut Street
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