



# NEWS FROM WISCONSIN'S WOODS



*A partnership of the Wisconsin Tree Farm Committee and Wisconsin Woodland Owners Association*

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## Tax Policy and Forestry

Tax policy is not often top of mind when policy-makers think of policy to conserve America's forests. Yet tax policy, out of any policy that Congress or the White House enacts, impacts every single family woodland owner and therefore has a tremendous impact on our forests and the communities and economies that rely on them.

Tax policy can influence whether a family can afford ongoing maintenance, like fixing a forest road or installing a fire break. It can influence whether a family can take the long-view: keep their land in trees and manage for the long-term. And it can influence whether a family can pass their land to the next generation and avoid breaking it into smaller parcels or selling to a developer.

Currently, there are several federal income tax provisions that provide landowners with tools to manage their land for the long-term and do ongoing maintenance and improvements to keep their forests healthy. In addition to maintaining these tax provisions, there are many other ways Congress can incentivize forest owners with tax policy; from improving casualty loss provisions to help forest owners recover from devastating natural disasters, to simplifying tax policy to make it clear forest owners are businesses, to reducing the estate tax burden while maintaining the step up in basis.

Wisconsin's forests provide critical benefits to Wisconsin—from clean air and water, to wildlife habitat, places to hike, hunt, and fish, good paying jobs, and forest products we all use every day. As stewards of our forests, family forest owners have a long commitment to their conservation and management for generations to come, and often care for their land and provide these public benefits at little to no cost to the taxpayer. On top

of this, family forest owners also provide jobs. The role of family forest owners is more important than ever. Unfortunately, these families also face a unique situation that is often overlooked by current tax policy. While family forest owners cultivate a crop like any other farmer, the extended growth period for productive timber harvests mean some families will only harvest a piece of land once per generation. Tax laws designed for agricultural row crops can inadvertently leave these family forest owners out in the cold, even while they invest heavily in their lands for the duration of the growth cycle. Forests are also capital intensive, especially when it comes to planting, and in the event of a natural disaster. In some cases, a single natural disaster could force a family business to close and sell their land to developers. Our tax code must be deliberative, putting family forest owners on an equal footing with other farmers to ensure owners can continue providing the positive benefits to communities across our country.

The top federal policy issues for family woodland owners include:

- Affording forest management and replanting.
- Supporting long-term investment.
- Helping landowners after disasters.
- Simplifying the code by treating family forests as businesses.
- Passing the land to the next generation.

For more information on tax policy and how you can get involved, please go to [www.treefarmssystem.org](http://www.treefarmssystem.org). Don't hesitate to take your concerns to your local legislators.

## Volunteer Spotlight

Looking to get more out of your WWOA membership? Consider joining one of our volunteer positions! We have both short-term (occasional stuffing and labeling envelopes) and on-going opportunities to fit your schedule.

WWOA features a variety of committees that help our organization thrive. These on-going opportunities are a wonderful way to share a special talent and meet other WWOA members!

Some of our committees that would specifically love to see some new faces include:

- *Publications Committee*: Help generate ideas, write, and review articles for our *Wisconsin Woodlands* magazine.
- *Website Committee*: Assist in keeping our website & Facebook page up to date with current natural resource news and all things WWOA.

You can learn about all of our volunteer opportunities and read detailed position descriptions by visiting our website at <http://wisconsinwoodlands.org/opportunities/>. If you have questions about anything volunteer related contact our volunteer coordinator, Abby, at [volunteer.wwoa@gmail.com](mailto:volunteer.wwoa@gmail.com) or at 715-346-4798. We would love to have you join us!

## 2018 Annual Meeting

Mark your calendar now to attend WWOA's 2018 Annual Meeting on September 20-23 at the Potawatomi Carter Casino and Hotel in Wabeno (NE Wisconsin).

WWOA has negotiated a special hotel rate of \$83 plus tax per night for the convention in their newly renovated facilities. Make your room reservation today by calling (715) 473-6785 or toll-free (800) 487-9522 and remember to mention that you are with WWOA for the special rate.

Every hotel room includes a LG 47" TV, Simmons Beautyrest Recharge Pillow Top bed, extra firm MircoLoft Gel Pillows, Keurig coffee machine, compact refrigerator, microwave, in-room safe, iron & ironing board, hair dryer, complimentary Wi-Fi & bottled water. They also have a pool area, whirlpool, sauna, and fitness room.

WWOA will also block rooms at another facility in the area. Please contact the WWOA office or check our website after New Year's if you are interested in this option.

The Phoenix Falls and NEWFO chapters are already planning for this wonderful fall event—so don't miss out on the fun!



## WWOA Gift Shop

Just in time for the holidays the WWOA Gift Shop is offering a variety of WWOA logo clothing, books about our forests for adults and children, and beautiful four season notecards using WWOA's photo contest photos.

See your winter issue of *Wisconsin Woodlands* magazine page 19 or visit us online at [wisconsinwoodlands.org/gift-shop/](http://wisconsinwoodlands.org/gift-shop/) for an order form and to view a variety of items.

## Like Us on Facebook

Visit us on Facebook at [www.facebook.com/WisconsinWoodlands/](http://www.facebook.com/WisconsinWoodlands/) and like our page so we can keep in touch with you. If you don't have a Facebook account, you can still visit our page to see what is happening.

Have you visited our website lately at [wisconsinwoodlands.org](http://wisconsinwoodlands.org)? Keep up with WWOA news, chapter activities, volunteer openings, browse our links or download our Sample Timber Sale Contract or My Land Handbook.

## 2017 Tree Farmers of the Year, Dale and Catherine Paulson

Dale and Catherine Paulson have been named the 2017 Tree Farmers of the Year. Their 131 acre Tree Farm is located in Bayfield County. Their woodlands are made up of red pine, oak with some mixed hardwoods and aspen/birch along with a small 2 acre parcel of grass. Over the years they have harvested 132,680 board feet of lumber and 2301 cords of pulp. Their original management plan was written in 1988 and updated in 2016. The nominating forester is Zak Neitzel, Forester Ranger from Brule, Wisconsin.

Dale purchased the original property in 1988, and has steadily added parcels to it. During that time he has done his own logging, and also used to work at a local sawmill. Part of his property borders the Cranberry River, which is a trout stream and also serves as a breeding ground for salmon from Lake Superior. Dale is very concerned with the water quality, and has done work with conservation groups to protect and enhance the stream. Dale has many areas of the property where he has planted seedlings or done TSI work. Trails are also maintained on the property.

Dale has a woodworking studio on the property, and also sells honey from hives on the property, so he shares his love of the property and land stewardship with many people, both from the community and tourists. Maple syrup is another amenity they enjoy from their woodland. He serves as a positive example of sound forestry for the local community and is also well connected to the local logging community, serving as a good example for them as well. Dale also has encouraged his son in land management, and he is beginning to acquire parcels in the area and enroll them in the Managed Forest Law Program.

Dale has spent many years in the woods, and his love of it is evident as soon as you meet him. He serves as an excellent ambassador of sound forestry to the public, of which he has considerable contact. Zak, the nominating forester said he consistently gets phone calls from landowners in the area who want forestry assistance after talking to Dale. The fact that he cuts his own timber, and even used to saw a lot of

it back when he worked at Isaksson's Sawmill ties him even more to his property.

He often says "I just want to leave it better than I found it, leave it in good shape for the next person." Dale also has his land open to public recreation, even though he is a hunter. Dale enjoys hunting deer and grouse as well as chasing a few turkeys from time to time.

Congratulations to Dale and Catherine for the outstanding work that they do and for being selected as the 2017 Wisconsin Outstanding Tree Farmers of the Year. They will be hosting the 2018 Tree Farm Field Day on their property. A date has not yet been set, but watch for future mailings and notifications. Everyone is welcome to enjoy the beautiful North Shore of Wisconsin.

## How YOU Can Become the Next Outstanding Tree Farmer of the Year

Each year the Wisconsin Tree Farm Committee selects a Tree Farmer of the Year. You don't need to own a tree farm with a large number of acres or stands of high quality timber. Don't judge your tree farm by its size, every tree farm is different. You only need to be passionate about your woodlot, proud of what you have done and a willingness to share your successes as well as failures with other landowners.

Each year a call is put out to our inspecting foresters for nominations for the Outstanding Tree Farmer of the Year. Nomination deadline is March 31st. If you are unsure who your inspecting forest is for your county, you can contact the Wisconsin Tree Farm Committee at 715-252-2001. Take this opportunity to share your Tree Farm and your Tree Farm message.

The Wisconsin Tree Farm Committee is happy to work with you through this process. One of the biggest rewards of your hard work and elbow grease is to be recognized for everything you have done and to show you are a great steward of the land. Seek out your nomination.

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## **Woodland Owner Activities In Your Neighborhood**

You are invited to join us for a variety of woodland owner activities during the winter. The Wisconsin Woodland Owners Association and Wisconsin Tree Farm Committee, along with others, co-sponsor conferences around the state during the winter months.

Come in out of the cold woods to meet other woodland owners and learn something new about your woodland that will save you time, energy, and money! If you do not receive information about the conference near you a few weeks before the conference, contact WWOA at [wwoa@uwsp.edu](mailto:wwoa@uwsp.edu) or 715-346-4798 for registration information. Check our website calendar of events for updates on the conferences at ***wisconsinwoodlands.org***.

### **2018**

**January 27**—Northeast Wisconsin Woodland Owners Conference at Northeast Wisconsin Technical College in Green Bay. Registration begins at 8:30 and the event begins at 9:00.

**February 3**—Fox Valley Winter Landowner's Conference at LaSure's Banquet Hall in Oshkosh from 7:30 am to 1:00 pm.

**February 3**—Southeast Wisconsin Woodland Owners Conference at Waukesha County Technical College, Main Street, Pewaukee.

**February 10**—North Central Woodland Owners Conference at Westwood Center in Wausau (new location). Registration begins at 8:00 am with Welcome at 8:45 am.

**March 3**—West Central Woodland Owner Conference. TBA