

**SUBJECT:** Easement Acquisition and Donation, Goska - Forest Legacy Program, Vilas County

**FOR:** OCTOBER 2015 BOARD MEETING

**TO BE PRESENTED BY:** Douglas J Haag

**SUMMARY:** The Department has obtained an option to purchase a working forest conservation easement on 441.97 acres of land from Gary Goska, Jr. at the price of \$400,000.00 for the Forest Legacy Program in Vilas County. The item is being submitted because the purchase price exceeds \$150,000.00 and because there is a substantial bargain sale donation associated with the purchase.

The easement consists of two parcels; the northern parcel contains 281.97 acres and has an appraised value of \$310,000. The southern parcel contains 160 acres and has an appraised value of \$220,000. Mr. Goska has offered to sell the easement at the price of \$400,000 with the difference between the appraised value and the purchase price to be recognized as a bargain sale donation to the Department. The total value of the bargain sale donation is \$130,000.

The conservation easement area is in Land O' Lakes Township in Vilas County. The eastern border of both parcels is adjacent to the Nicolet National Forest. The southern border of the northern parcel and most of the northern border of the southern parcel is adjacent to property owned by Joseph and Mary Hovel, with whom the Department has also negotiated to purchase a conservation easement. The remaining boundaries are adjacent to private lands or town roads. The northern parcel has excellent public access along Crystal Lake Road. The southern parcel has over 1 mile of frontage on County Highway E. The public will also be allowed motorized access on the parcel over an existing woods road that leads to an area that will be used for a parking lot on the Hovel property that lies between the two Goska parcels. The combination of public road access and the interior road access and parking, combined with an excellent network of interior walking trails (woods roads) will provide good opportunities for hunters and other recreational users to move throughout the property. The northern parcel is made up of upland and lowland with level to rolling topography providing scenic views of the Wisconsin River. The northern parcel has two main forest types with about one-half of the land in swamp conifers and the remainder of the land has a mixed upland forest with aspen, jack pine, red pine, balsam, and scattered birch.

The Wisconsin River bisects part of the northern parcel and makes up part of the eastern boundary of the northern parcel. There is approximately 7,806 feet of two-bank frontage and 3,250 of one bank frontage on the Wisconsin River. The Wisconsin River is relatively shallow and slow moving through the property, making it ideal for recreational activities such as duck hunting, trapping, kayaking, and canoeing. The river also offers excellent fishing, and this stretch is known to contain bass, musky, and walleye. Public outdoor recreation is an important component of this Forest Legacy easement. The entire property will be open for hiking, fishing, hunting, trapping, cross-country skiing, and other nature based outdoor activities.

The southern parcel is mostly upland covered with pine trees and the remainder of the parcel is covered with aspen, spruce, and open marshlands. There are no water features on the southern parcel. The conservation easement will ensure continued opportunities for sustainable forest management on this block of forestland in northern Wisconsin while providing habitat management opportunities for many wildlife species. In addition, the easement will secure the property's economic values as Wisconsin leads the nation in the number of employees and the value of shipments in the forest products sector at \$18 billion annually. The enrichment of sustainable forestry practices on forest ownerships directly benefits our state's economy and environment.

The purpose of the Forest Legacy Program in Wisconsin is to:

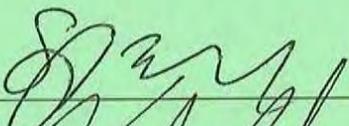
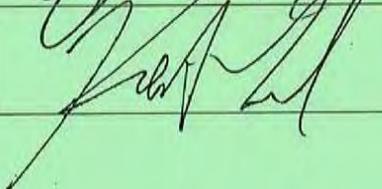
- preserve and protect the land for continued sustainable forestry and resource management and to maintain the undeveloped character of the property by precluding buildings, deforestation or any significant topographical change;
- manage the property as part of the underlying landowner's commercial timber harvest base while providing open space;
- provide for the public the right to access the property for public outdoor recreational uses; and
- accomplish these goals permanently and at lower cost than fee title purchase.

Acquisition of this 441.97 acre Forest Legacy easement, along with the adjoining 600 acre Forest Legacy easement to be acquired from Joseph and Mary Hovel will help promote the sustainable use of the northern forests and ensures that the land will remain open to the public for outdoor recreational activities including hunting, hiking, trapping, fishing and cross country skiing. The property included in this easement will be managed by private owners as working forestland with many opportunities for public recreation.

**RECOMMENDATION:** That the Board approve the purchase of a 441.97 acre conservation easement from Gary Goska, Jr. for \$400,000.00 for the Forest Legacy Program in Vilas County and the Board recognize the donation of \$130,000 in value toward the purchase and that a certificate of appreciation be sent to Gary S. Goska, Jr. and an expression of appreciation be made a part of the official records of the Natural Resources Board.

**LIST OF ATTACHED MATERIALS (Check all that are applicable):**

- Background Memo
- Maps and Documents
- Type name of attachment if applicable
- Type name of attachment if applicable

Approved By	Signature	Date
Douglas J. Haag Deputy Bureau Director		10-13-15
Sanjay Olson Division Administrator		10-14-15
Cathy Stepp, Secretary		10/14/15

*[Handwritten mark]*

CORRESPONDENCE/MEMORANDUM

DATE: October 13, 2015 FILE REF: NF 30119  
 TO: Sanjay Olson  
 FROM: Douglas J. Haag   
 SUBJECT: Proposed Land Acquisition, Gary Goska, Jr. Tract, File # NF-30119,  
 Option Expires: 12/31/2015

1. PARCEL DESCRIPTION:

Forest Legacy Program  
 Vilas County

Grantor:

Gary Goska, Jr.  
 812 Robertson Street  
 Wauwatosa, WI 53213

Acres: 441.97  
Price: \$400,000.00  
Appraised Value: \$530,000.00  
Interest: Easement  
Improvements: 30' x 42' pole building and several sheds

Location: The property is located 1 miles east of Land O Lakes in Vilas County.

Land Description: The northern parcel is approximately 50% upland and 50% lowland with level to rolling topography providing scenic views of the Wisconsin River and contains swamp conifers and the remainder of the land has a mixed upland forest with aspen, jack pine, red pine, balsam, and scattered birch. The Wisconsin River bisect the parcel and makes up part of its eastern boundary. The southern parcel is approximately 80% upland and 20% lowland with level topography. Seventy percent of the southern parcel is covered with pine trees and the remainder of the parcel is covered with aspen, spruce, and open marshlands.

Covertime Breakdown:

Type	Acreage
Lowland Woodland	160.00
Upland Woodland	281.97
Total:	441.97

Zoning: Forestry  
Present Use: Recreation and Timber Management  
Proposed Use: Public Recreation and Timber Management  
Tenure: less than 1 year  
Property Taxes: \$7,148.82  
Option Date: 10/02/15

Stewardship Land Access: This property will be open to the public for all nature based outdoor recreational activities to include hunting, fishing, trapping, hiking and cross country skiing. Physical features of the property may not be conducive to all these activities.



2. JUSTIFICATION:

The Department has obtained an option to purchase a working forest conservation easement on 441.97 acres of land from Gary Goska, Jr. at the price of \$400,000.00 for the Forest Legacy Program in Vilas County. The item is being submitted because the purchase price exceeds \$150,000.00 and because there is a substantial bargain sale donation associated with the purchase.

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3. LAND MANAGEMENT:

The property included in this easement will be managed by private owners as working forestland working with the Department to provide opportunities for public recreation.

4. FINANCING:

State Stewardship bond funds are anticipated:

Funds allotted to program:	Balance after proposed transaction:
\$3,360,000	\$2,615,000

5. ACQUISITION STATUS OF THE FOREST LEGACY PROGRAM:

Established: 2002  
Acres Purchased to Date: 0.00  
Acquisition Goal: 112,876.00  
Percent Complete: 0.00 %  
Cost to Date: \$0.00

6. APPRAISAL TRACT I (281.97 acres):

Appraiser: William Steigerwaldt  
Valuation Date: April 11, 2014  
Appraised Value: \$310,000.00  
Highest and Best Use: Timber/ Investment

Allocation of Values:

Before Value:	\$492,000.00
<u>After Value:</u>	<u>\$182,000.00</u>
Easement:	\$310,000.00

Appraisal Review: Jolene Brod

Comments: The easement has a significant impact on the value of the subject property. The easement removes all development potential and opens the land to the general public for outdoor recreation uses. The economic utility remaining after the easement is in place is primarily related to forestry and timber production. Given the small size of the parcel, the parcel has limited market appeal as an income producing property in the after condition.

APPRAISAL TRACT II (160 acres)

Appraiser: William Steigerwaldt  
Valuation Date: April 22, 2014  
Appraised Value: \$220,000.00  
Highest and Best Use: Timber/Investment

Allocation of Values:

Before Value:	\$316,000.00
After Value:	\$96,000.00
Easement:	\$220,000.00

Appraisal Review: Jolene Brod

Comments: The easement has a significant impact on the value of the subject property. The easement removes all development potential and opens the land to the general public for outdoor recreation uses. The economic utility remaining after the easement is in place is primarily related to forestry and timber production. Given the small size of the parcel, the parcel has limited market appeal as an income producing property in the after condition.

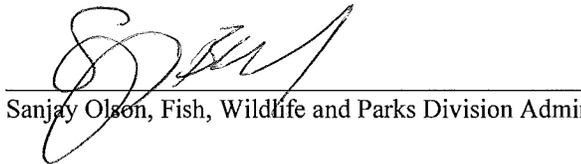
RECOMMENDED:

  
\_\_\_\_\_  
Douglas J Haag, Deputy Director, Bureau of Facilities and Lands

10-13-15  
Date

  
\_\_\_\_\_  
Kristin A. Hess, Bureau of Legal Services

10/13/15  
Date

  
\_\_\_\_\_  
Sanjay Olson, Fish, Wildlife and Parks Division Administrator

10/14/15  
Date



**Gary Goska, Jr. & Joseph P. & Mary E. Hovel Trust - Easement**

...  
Forest Legacy Program

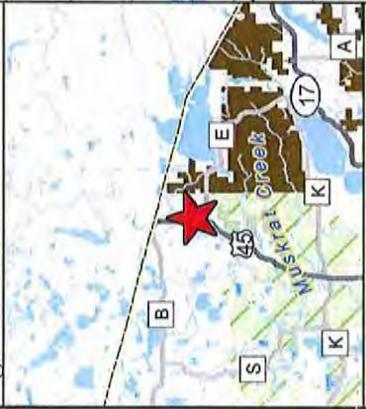
NF 30119 & NF 30118

T42N R10E Sec 1 & 12  
Town of Land O Lakes  
Vilas County

-  Hovel Trust
-  Goska

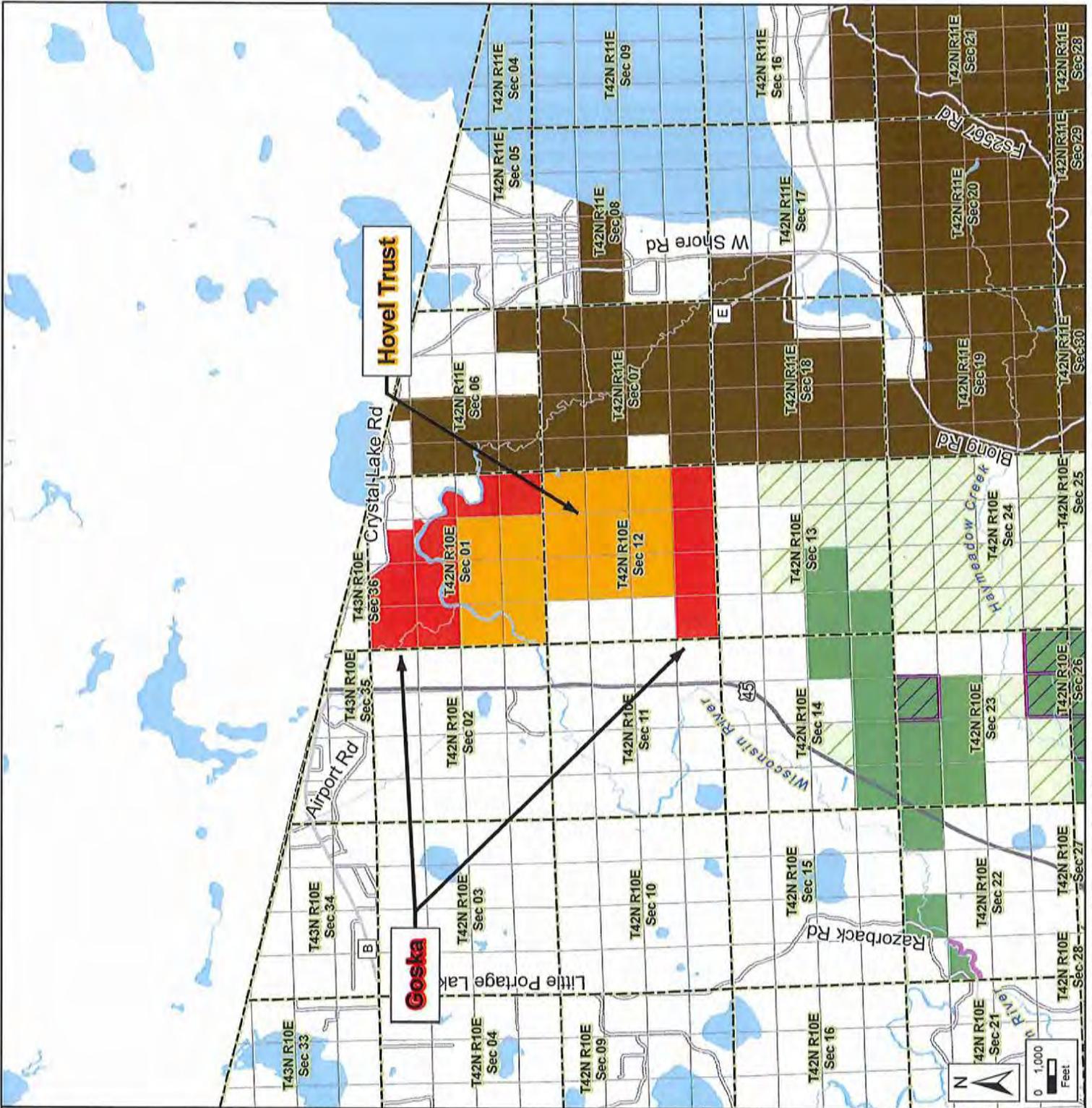
-  DNR Fee Title
-  DNR Easement
-  WDNR Easement (Closed to Public Access)
-  Project Boundary Subject to Act 20
-  Project Boundary Not Subject to Act 20
-  National Forest
-  Board of Commissioners of Public Lands
-  Public Land - Funded by Stewardship Grants
-  County Forest

*Regional View*



 Location of Property

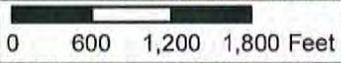
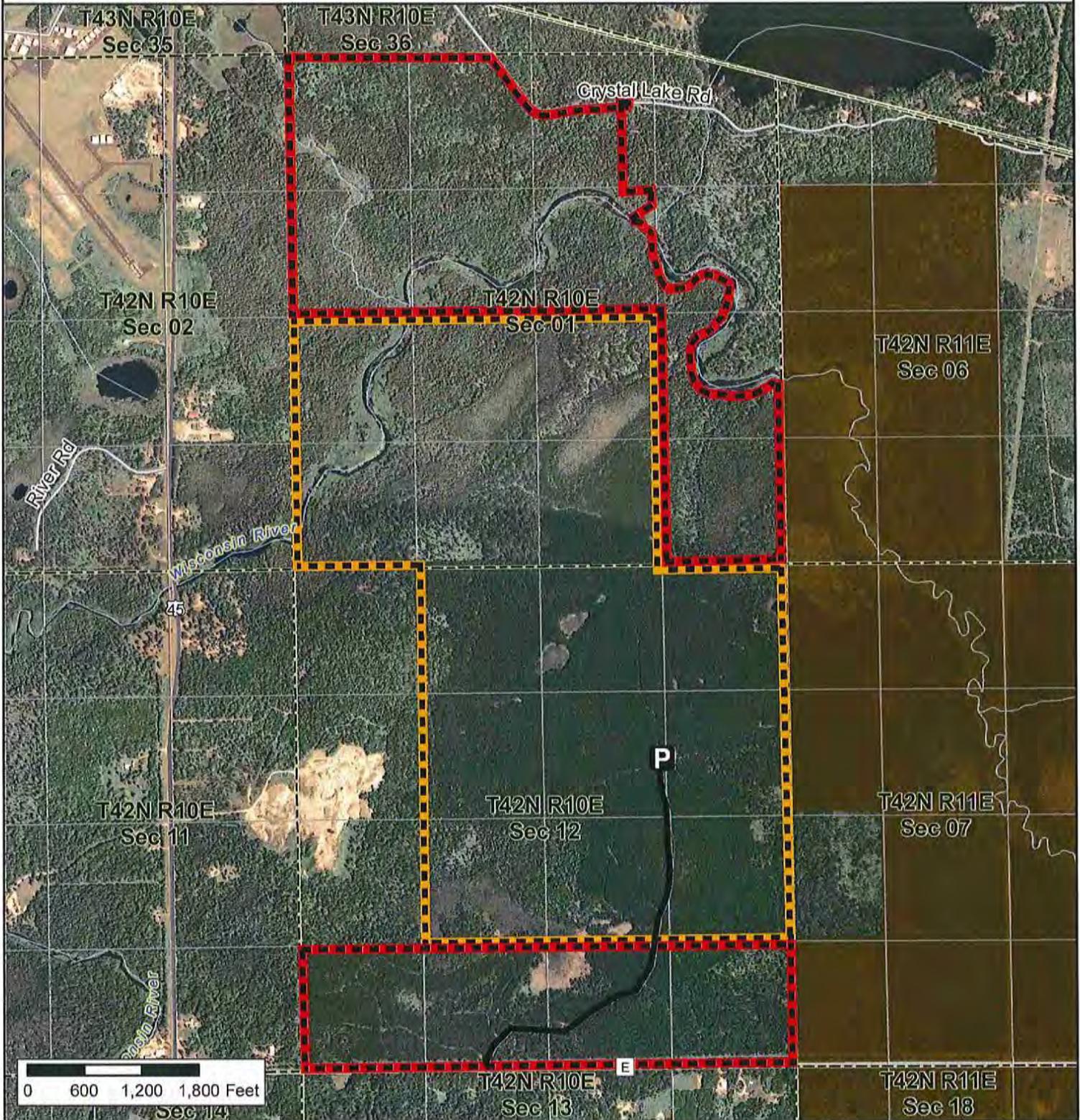
  
WISCONSIN DEPARTMENT OF NATURAL RESOURCES  
Bureau of Facilities of Lands  
Map Created: Sep 30, 2015 kmh



The data shown on this map have been obtained from various sources, and are of varying age, reliability and resolution. This map is not intended to be used for navigation, nor is this map an authoritative source of information about legal land ownership or public access. Users of this map should confirm the ownership of land through other means in order to avoid trespassing. No warranty, expressed or implied, is made regarding accuracy, applicability for a particular use, completeness, or legality of the information depicted on this map.

# Gary Goska, Jr. - Easement

T42N R10E Sec 1 & 12, Town of Land O Lakes, Vilas County



### Forest Legacy Program



Subject - Goska  
Hovel Trust



Parking  
Existing Woods Road -  
Open for Public Motorized Access

National Forest  
Section Line  
QQ Section Lines

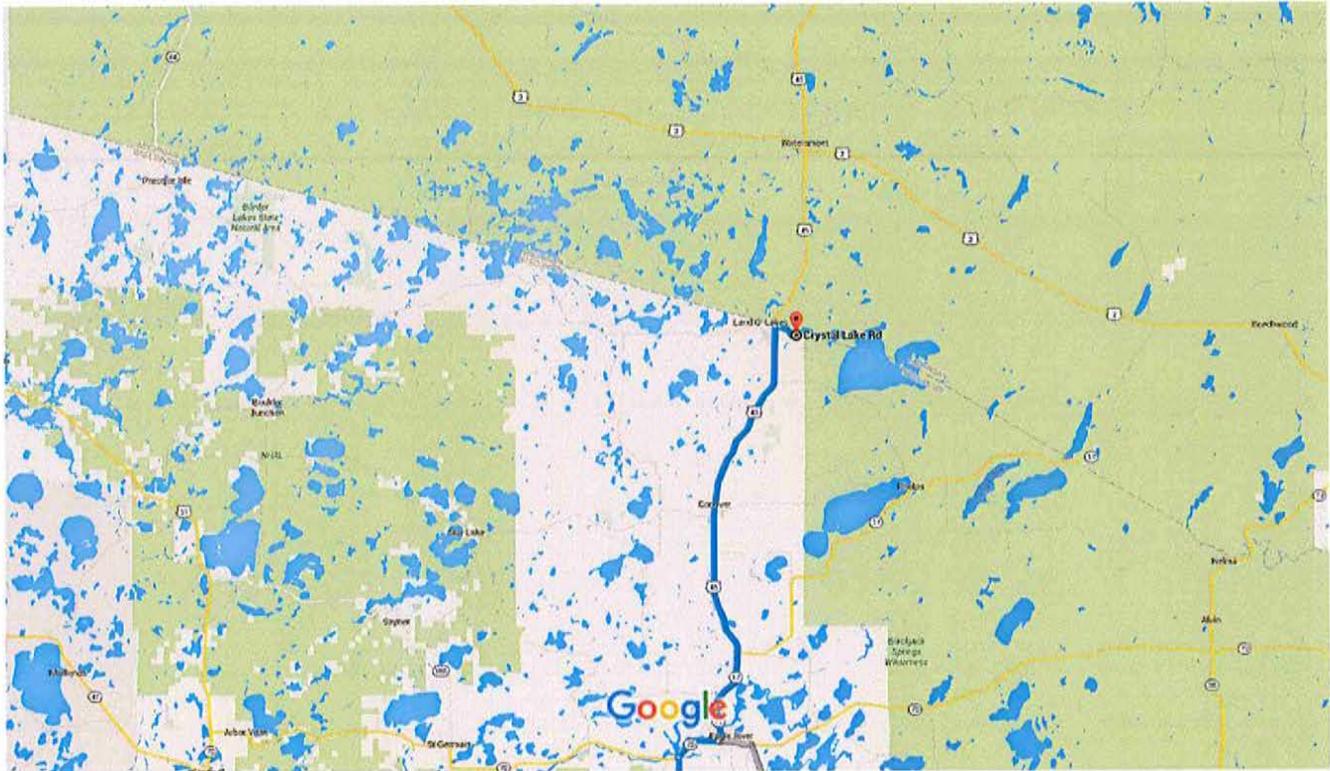


Oct 12, 2015 kmh  
Real Estate Section  
Bureau of Facilities and Lands

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101 S Webster St, Madison, WI 53703 Drive 246 miles, 3 h 55 min to Crystal Lake Rd, Land O' Lakes, WI 54540



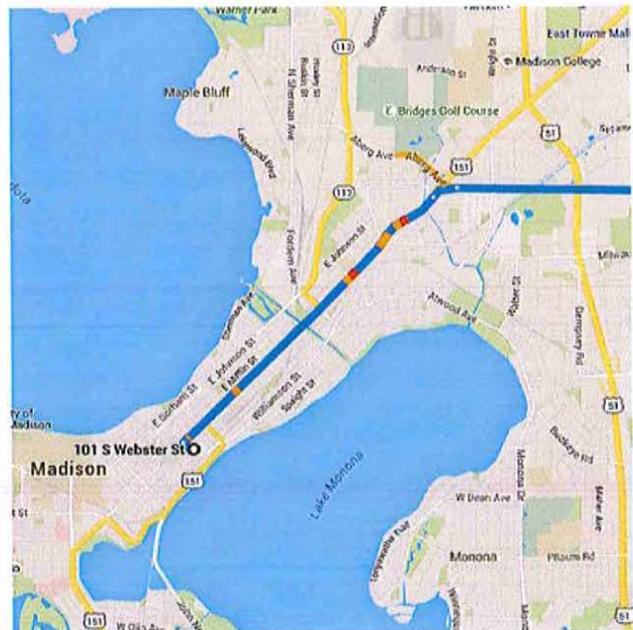
Map data ©2015 Google 2 mi

### 101 S Webster St

Madison, WI 53703

#### Get on WI-30 E

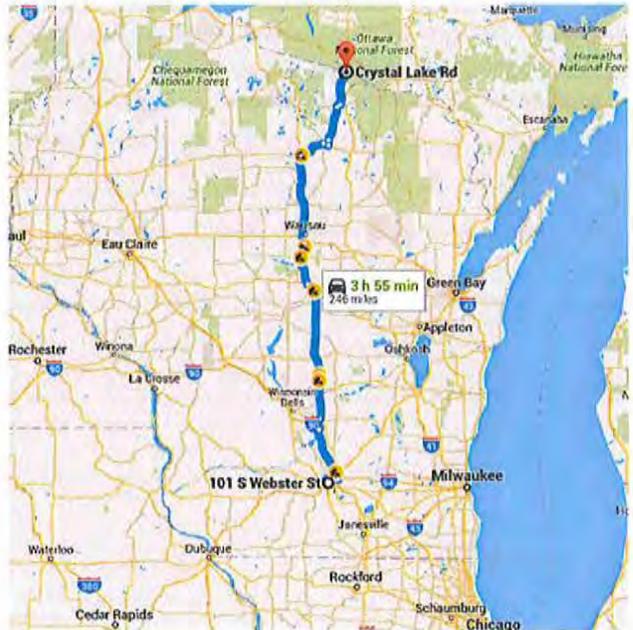
- 8 min (3.3 mi)  
↑ 1. Head northwest on S Webster St toward E Main St
- 0.1 mi  
➡ 2. Turn right onto E Washington Ave
- 2.9 mi  
⬆ 3. Use the right lane to take the Wisconsin 30 E ramp to Interstate 94/Interstate 90
- 0.2 mi



**Follow I-90 W, I-39 N and US-51 N to US-8 E in King. Take exit 234 from US-51 N**

2 h 34 min (183 mi)

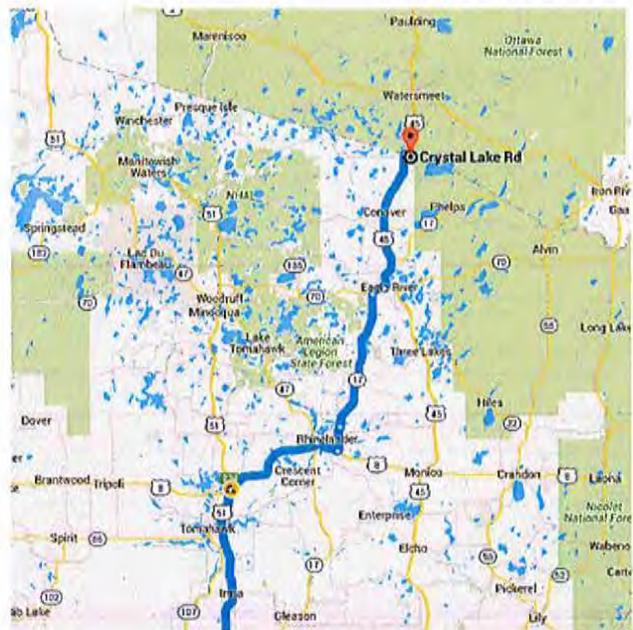
- ↑ 4. Continue onto WI-30 E 2.6 mi
- ↘ 5. Use the left lane to merge onto I-39 N/I-90 W toward I-94 W/Wis Dells  
i Continue to follow I-90 W 29.3 mi
- ↘ 6. Use the right 2 lanes to take exit 108 A-108 B for I-39 N toward US-51/Wausau/Portage 0.9 mi
- ↑ 7. Continue onto I-39 N 79.6 mi
- ↙ 8. Keep left to stay on I-39 N 22.5 mi
- ↑ 9. Continue onto US-51 N 47.4 mi
- ↘ 10. Take exit 234 for US-8 toward Prentice/Rhineland 0.4 mi



**Follow US-8 E, State Trunk Hwy 17 N and US-45 N to Crystal Lake Rd in Land O'Lakes**

1 h 13 min (60.4 mi)

- ↘ 11. Turn right onto US-8 E 14.2 mi
- ↘ 12. Turn right to stay on US-8 E 3.0 mi
- ↙ 13. Turn left onto State Trunk Hwy 17 N 3.3 mi
- ↘ 14. Use the left 2 lanes to turn slightly left onto State Trunk Hwy 17 N/N Stevens St  
i Continue to follow State Trunk Hwy 17 N 18.4 mi
- ↘ 15. Turn right onto State Trunk Hwy 17 N/WI-70 E/WI-70 Trunk E 1.9 mi



- 16. Turn left onto US-45 N/Willow St
  - Continue to follow US-45 N
  - 18.4 mi
- 17. Turn right onto Crystal Lake Rd
  - Entering Michigan
  - 0.2 mi
- 18. Turn right to stay on Crystal Lake Rd
  - Entering Wisconsin
  - 0.9 mi

## Crystal Lake Rd

Land O' Lakes, WI 54540

These directions are for planning purposes only. You may find that construction projects, traffic, weather, or other events may cause conditions to differ from the map results, and you should plan your route accordingly. You must obey all signs or notices regarding your route.

Live traffic

Fast

Slow

## *Acknowledgment Of Gift*

This is to certify that at its October 2015 meeting, the Natural Resources Board gratefully accepted a partial gift of a conservation easement over 441.97 acres of land in Vilas County for the Forest Legacy Program from

**Gary S. Goska, Jr.**

It is significant that landowners such as you are interested in helping protect Wisconsin's natural heritage and contribute materially toward this end.

An expression of our appreciation is a part of the official records of the Natural Resources Board. We present this certificate of sincere appreciation on behalf of present and future generations to thank you for your thoughtfulness and generosity.

*Natural Resources Board*

Terry N. Hilgenberg, Vice-Chair