



## Lessard-Sams Outdoor Heritage Council

Protection/Enhancement of Public Land Forest Habitats Through Strategic Acquisition of Private Land Inholdings

Laws of Minnesota 2023 Accomplishment Plan

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### General Information

**Date:** 12/21/2022

**Project Title:** Protection/Enhancement of Public Land Forest Habitats Through Strategic Acquisition of Private Land Inholdings

**Funds Recommended:** \$1,018,000

**Legislative Citation:** ML 2023, Ch. X, Article 2, Section 2, subd

**Appropriation Language:**

### Manager Information

**Manager's Name:** Scott Johnson

**Title:** Forest Conservation Coordinator: Minnesota/NW Wisconsin

**Organization:** Ruffed Grouse Society/American Woodcock Society

**Address:** 100 High Tower Boulevard

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### Location Information

**County Location(s):** Aitkin, Lake, St. Louis, Cass, Koochiching, Pine, Lake of the Woods, Hubbard and Beltrami.

**Eco regions in which work will take place:**

- Northern Forest

**Activity types:**

- Enhance
- Protect in Fee

**Priority resources addressed by activity:**

- Forest

## Narrative

### Abstract

This proposal serves to protect 580 acres and enhance 140 acres of forest habitats within Minnesota's public forests through fee title acquisition of strategic private forest land inholdings in State, County and National Forests. Successful efforts will 1) greatly increase management efficiencies and effectiveness of surrounding public forest lands, 2) address primary forest habitat management concerns of forest habitat loss, degradation, fragmentation, and 3) serve to address critical forest and recreational user access needs. Grant funding will also be used to ensure acquired land is turned over to a public entity with suitable infrastructure and forest habitat.

### Design and Scope of Work

At its most basic level, forest wildlife habitats can be assessed and managed through a thought process that looks at composition (cover types), pattern (stand, patch size and distribution) and structure (age class) of a forest assessed and managed at a site and landscape scale. However, all too often efficiency and effectiveness of this basic process is complicated or unattainable due to private land inholdings that complicate or, hinders forest habitat management efficiencies (boundary, access issues) and reduces forest habitat effectiveness (fragmentation).

To address these overall forest management and related habitat impediments, this proposal would protect strategic forest habitats through the acquisition of private forest land inholdings. Acquisition process would involve input from public forest land agencies as to priority locations, parcels for protection along with a process to vet a potential acquisition as to intent of the proposal and funding source (Outdoor Heritage Fund). While the primary intent of this project is to protect forest habitats through fee title acquisition, a portion of this proposal's budget is also noted for initial development and forest habitat enhancement needs of the parcels acquired. Initial development may include such needs as a property boundary survey, access development or repair, etc. Forest habitat enhancement efforts, coordinated with public land managing agency, may include a forest cover type inventory, tree planting, invasive species control, etc. to prepare for and complement existing sustainable forest management plans.

Process of notifying affected county boards as to tax revenue concerns due to acquisition of private land inholdings will depend on the notification requirements of the public land administrator a parcel is being acquiring for (i.e. State, Federal or County). In all cases the RGS/AWS will notify a county of any acquisition intent or effort instigated by this proposal and will work to address, facilitate any information needs or requests they may have.

### **How does the plan address habitats that have significant value for wildlife species of greatest conservation need, and/or threatened or endangered species, and list targeted species?**

As identified in the Minnesota's 2015-25 Wildlife Action Plan; habitat degradation, loss, and fragmentation are the predominant stressors impacting SGCN populations. In addition, it notes that habitat fragmentation is one of the top stressors impacting 23% of all SGCN species.

To ensure that acquired private forest land inholdings address SGCN related forest habitat concerns noted in this section, the criteria, prioritization and selection process for parcels to acquire will lean heavily on science-based process in collaboration with receiving public land agency to vet ecological attributes of the parcel being acquired and how it may serve to enhance management aspects of adjacent public land it will be part of.

Depending on forest habitat type acquired and location in the state, SGCN examples positively impacted by this

project include four-toed salamander, Blanding's turtle, eastern hog-nosed snake, golden-winged warbler, red-shouldered hawk, American woodcock, black-backed woodpecker, moose, southern flying squirrel, and big brown bat.

**Describe how the plan uses science-based targeting that leverages or expands corridors and complexes, reduces fragmentation or protects areas identified in the MN County Biological Survey:**

This project will utilize numerous science-based conservation plans, resource assessment processes and GIS modeling applications provided by the public agency partners in this effort to evaluate each potential acquisition and determine if it will provide significant forest habitat protection and enhancement benefits. Plans and data sources include MN County Biological Survey information, Minnesota's Wildlife Action Plan (2015-25), Minnesota's State Forest Action Plan, and various County and National Forest natural resource plans. To the greatest degree possible, preference will be given to private land inholdings/parcels that serve to expand forest corridors and complexes; reduced fragmentation, protect SGCN conservation focus areas and species hot spots, and align with plans and goals of the future public land agency which the private land inholding is acquired for.

**Which two sections of the Minnesota Statewide Conservation and Preservation Plan are most applicable to this project?**

- H1 Protect priority land habitats
- H3 Improve connectivity and access to recreation

**Which two other plans are addressed in this program?**

- Minnesota DNR Strategic Conservation Agenda
- Minnesota Forest Resource Council Landscape Plans

**Which LSOHC section priorities are addressed in this program?**

**Northern Forest**

- Provide access to manage habitat on landlocked public properties or protect forest land from parcelization and fragmentation through fee acquisition, conservation or access easement

**Does this program include leveraged funding?**

Yes

**Explain the leverage:**

As in-kind, RGS will provide ~\$10,000 in personnel salaries and 84,086.5 as waived federal indirect for its portion of direct support services. Also, it is expected that an additional ~\$20,000 as in-kind (personnel salary, support) will be received from various public land administrators through their efforts in parcel acquisitions, related initial development and/or forest habitat enhancement needs and another \$10,000 as agency donated support to enhancement and restoration contracts.

**Per MS 97A.056, Subd. 24, Please explain whether the request is supplanting or is a substitution for any previous funding that was not from a legacy fund and was used for the same purpose.**

This proposal supplements various State Forest, County Forest and National Forest acquisition efforts that have been achieved through previous LSOHC grants and other funding efforts by various public forest land administrator.

## Non-OHF Appropriations

Year	Source	Amount
-	-	-

### How will you sustain and/or maintain this work after the Outdoor Heritage Funds are expended?

All parcels will have agreed to initial development and forest habitat enhancement needs addressed and completed as part of a final transfer to a public forest land administrator. Thereafter any and all needs to sustain and/or maintain an acquired parcel after that transfer will be the responsibility of the public forest land administrator and their related funding sources.

### Actions to Maintain Project Outcomes

Year	Source of Funds	Step 1	Step 2	Step 3
Post transfer to public forest land administrator	Public forest land administrator	Monitoring	Maintenance	Habitat Enhancements

### How will the program directly involve, engage, and benefit BIPOC (Black, Indigenous, People of Color) and diverse communities:

Diverse stakeholder communities have been participants in the development of the action and management plans referenced in support of this strategic private forest land acquisition proposal. Additionally, tribal authorities in the forested region of Minnesota will be consulted and a part of all aspects of this effort, including the critical step of identifying and selecting private inholdings for acquisition.

## Activity Details

### Requirements

**If funded, this program will meet all applicable criteria set forth in MS 97A.056?**

Yes

**Will county board or other local government approval be formally sought\*\* prior to acquisition, per 97A.056 subd 13(j)?**

Yes

**Is the land you plan to acquire (fee title) free of any other permanent protection?**

Yes

**Will restoration and enhancement work follow best management practices including MS 84.973 Pollinator Habitat Program?**

Yes

**Is the restoration and enhancement activity on permanently protected land per 97A.056, Subd 13(f), tribal lands, and/or public waters per MS 103G.005, Subd. 15 or on lands to be acquired in this program?**

Yes

**Where does the activity take place?**

- State Forests
- Other : National Forest and/or county forest lands.

## Land Use

**Will there be planting of any crop on OHF land purchased or restored in this program?**

No

**Is this land currently open for hunting and fishing?**

No

**Will the land be open for hunting and fishing after completion?**

Yes

**Describe any variation from the State of Minnesota regulations:**

None

**Who will eventually own the fee title land?**

- State of MN
- Federal
- County

**Land acquired in fee will be designated as a:**

- State Forest
- County Forest
- Other

**What is the anticipated number of closed acquisitions (range is fine) you plan to accomplish with this appropriation?**

four to eight

**Are there currently trails or roads on any of the proposed acquisitions?**

Yes

**Describe the types of trails or roads and the allowable uses:**

Unknown at time of proposal, will vary with each private parcel acquired. Detailed trail/road information and maps will be included in information provided to LSOHC with final authorization to acquire a parcel.

**Will the trails or roads remain and uses continue to be allowed after OHF acquisition?**

Yes

**How will maintenance and monitoring be accomplished?**

Final road/trail type and level of use will be determined in coordination with recipient public land agency and their existing plans and regulations at the time of identification of a potential acquisition parcel.

**Will new trails or roads be developed or improved as a result of the OHF acquisition?**

Yes

**Describe the types of trails or roads and the allowable uses:**

Depends on desires of the final public land administrator. All efforts will be made to minimize/limit construction of new trails or roads and will be noted in the process to seek final LSOHC authorization for each private parcel as is vetted.

**How will maintenance and monitoring be accomplished?**

Future road, trail needs are the responsibility of the public land administrator.

**Will the acquired parcels be restored or enhanced within this appropriation?**

-

**Will the land that you acquire (fee or easement) be restored or enhanced within this program's funding and availability?**

Yes

**Timeline**

<b>Activity Name</b>	<b>Estimated Completion Date</b>
Proposal end date	6/30/27
* Repeat steps noted for all parcels as they are acquired	-
Initial development, forest habitat enhancements completed	12/1/24
Close on parcel(s)	7/1/24
Purchase agreements	1/1/24
Contract appraisals ordered	7/1/23
Final LSOHC/ Partner review, authorization of parcel(s) to acquire	6/1/23
Identify priority acquisitions	3/1/23
Engage public forest land administrators, refine selection process	1/1/23

**Date of Final Report Submission:** 06/30/2027

**Availability of Appropriation:** Subd. 7. Availability of Appropriation

(a) Money appropriated in this section may not be spent on activities unless they are directly related to and necessary for a specific appropriation and are specified in the accomplishment plan approved by the Lessard-Sams Outdoor Heritage Council. Money appropriated in this section must not be spent on indirect costs or other institutional overhead charges that are not directly related to and necessary for a specific appropriation. Money appropriated to acquire land in fee may be used to restore, enhance, and provide for public use of the land acquired with the appropriation. Public-use facilities must have a minimal impact on habitat in acquired lands.

(b) Money appropriated in this section is available as follows:

- (1) money appropriated for acquiring real property is available until June 30, 2027;
- (2) money appropriated for restoring and enhancing land acquired with an appropriation in this act is available for four years after the acquisition date with a maximum end date of June 30, 2031;
- (3) money appropriated for restoring or enhancing other land is available until June 30, 2028;
- (4) notwithstanding clauses (1) to (3), money appropriated for a project that receives at least 15 percent of its funding from federal funds is available until a date sufficient to match the availability of federal funding to a maximum of six years if the federal funding was confirmed and included in the original approved draft accomplishment plan; and
- (5) money appropriated for other projects is available until the end of the fiscal year in which it is appropriated.

**Budget**

*Budget reallocations up to 10% do not require an amendment to the Accomplishment Plan.*

**Totals**

Item	Funding Request	Antic. Leverage	Leverage Source	Total
Personnel	\$77,900	\$10,000	Ruffed Grouse Society	\$87,900
Contracts	\$55,700	\$10,000	public forest land administrators	\$65,700
Fee Acquisition w/ PILT	\$271,800	\$10,000	public forest land administrators	\$281,800
Fee Acquisition w/o PILT	\$557,000	\$10,000	public forest land administrators	\$567,000
Easement Acquisition	-	-	-	-
Easement Stewardship	-	-	-	-
Travel	\$16,700	-	-	\$16,700
Professional Services	-	-	-	-
Direct Support Services	\$11,100	\$69,700	Ruffed Grouse Society Waived Indirect	\$80,800
DNR Land Acquisition Costs	-	-	-	-
Capital Equipment	-	-	-	-
Other Equipment/Tools	-	-	-	-
Supplies/Materials	-	-	-	-
DNR IDP	\$27,800	-	-	\$27,800
<b>Grand Total</b>	<b>\$1,018,000</b>	<b>\$109,700</b>	-	<b>\$1,127,700</b>

**Personnel**

Position	Annual FTE	Years Working	Funding Request	Antic. Leverage	Leverage Source	Total
RGS- Forest Conservation Coordinator	0.15	4.0	\$60,100	\$5,000	Ruffed Grouse Society	\$65,100
RGS- Accounting, Admin and office staff	0.08	4.0	\$17,800	\$5,000	Ruffed Grouse Society	\$22,800

**Amount of Request:** \$1,018,000

**Amount of Leverage:** \$109,700

**Leverage as a percent of the Request:** 10.78%

**DSS + Personnel:** \$89,000

**As a % of the total request:** 8.74%

**Easement Stewardship:** -

**As a % of the Easement Acquisition:** -

**How will this program accommodate the reduced appropriation recommendation from the original proposed requested amount?**

Acres to be acquired/ enhanced were reduced to meet LSOHC funding recommendation of \$1,018,000 as reflected in this Accomplishment Plans Parcel List.

**Describe and explain leverage source and confirmation of funds:**

As in-kind RGS will provide ~\$10,000 in personnel salaries, \$69,700 as waived federal indirect for its portion of direct support services. Also, it is expected that an additional ~\$20,000 as in-kind (personnel salary, support), \$10,000 contracts will be received from the various partner public land

**Personnel**

**Has funding for these positions been requested in the past?**

-

**Contracts**

**What is included in the contracts line?**

The amount noted in the contract line is primarily for initial development needs that may be needed for parcels that end up being acquired for a county or National Forest. Initial development needs for a parcel that ends up in a State Forest is noted under the DNR IDP budget.

**Fee Acquisition**

**What is the anticipated number of fee title acquisition transactions?**

Four to Eight

**Travel**

**Does the amount in the travel line include equipment/vehicle rental?**

No

**Explain the amount in the travel line outside of traditional travel costs of mileage, food, and lodging**

**I understand and agree that lodging, meals, and mileage must comply with the current MMB Commissioner Plan:**

Yes

**Direct Support Services**

**How did you determine which portions of the Direct Support Services of your shared support services is direct to this program?**

RGS indirect rate is established at 39.11%. RGS has waived and offered to leverage as in-kind all indirect (calculating personnel, contracts, travel, DNR acquisition and IDP budget items only- excluding actual fee acquisition ). DNR Acquisition and IDP are now funded separately by DNR Core Functions program and therefore waived federal indirect is less than previously- when these costs (\$55,000) were included in the calculation.

**Federal Funds**

**Do you anticipate federal funds as a match for this program?**

Yes

**Are the funds confirmed?**

No



**What is the approximate date you anticipate receiving confirmation of the federal funds?**

If a federal/National Forest parcel meets proposal intent and is selected, amount of federal funds used as a match will be documented in a final parcel authorization request to LSOHC.

Output Tables**Acres by Resource Type (Table 1)**

Type	Wetland	Prairie	Forest	Habitat	Total Acres
Restore	-	-	-	-	-
Protect in Fee with State PILT Liability	-	-	280	-	280
Protect in Fee w/o State PILT Liability	-	-	280	-	280
Protect in Easement	-	-	-	-	-
Enhance	-	-	140	-	140
<b>Total</b>	-	-	<b>700</b>	-	<b>700</b>

**Total Requested Funding by Resource Type (Table 2)**

Type	Wetland	Prairie	Forest	Habitat	Total Funding
Restore	-	-	-	-	-
Protect in Fee with State PILT Liability	-	-	\$458,100	-	\$458,100
Protect in Fee w/o State PILT Liability	-	-	\$458,100	-	\$458,100
Protect in Easement	-	-	-	-	-
Enhance	-	-	\$101,800	-	\$101,800
<b>Total</b>	-	-	<b>\$1,018,000</b>	-	<b>\$1,018,000</b>

**Acres within each Ecological Section (Table 3)**

Type	Metro/Urban	Forest/Prairie	SE Forest	Prairie	N. Forest	Total Acres
Restore	-	-	-	-	-	-
Protect in Fee with State PILT Liability	-	-	-	-	280	280
Protect in Fee w/o State PILT Liability	-	-	-	-	280	280
Protect in Easement	-	-	-	-	-	-
Enhance	-	-	-	-	140	140
<b>Total</b>	-	-	-	-	<b>700</b>	<b>700</b>

**Total Requested Funding within each Ecological Section (Table 4)**

Type	Metro/Urban	Forest/Prairie	SE Forest	Prairie	N. Forest	Total Funding
Restore	-	-	-	-	-	-
Protect in Fee with State PILT Liability	-	-	-	-	\$458,100	\$458,100
Protect in Fee w/o State PILT Liability	-	-	-	-	\$458,100	\$458,100
Protect in Easement	-	-	-	-	-	-
Enhance	-	-	-	-	\$101,800	\$101,800
<b>Total</b>	-	-	-	-	<b>\$1,018,000</b>	<b>\$1,018,000</b>

**Average Cost per Acre by Resource Type (Table 5)**

Type	Wetland	Prairie	Forest	Habitat
Restore	-	-	-	-
Protect in Fee with State PILT Liability	-	-	\$1,636	-
Protect in Fee w/o State PILT Liability	-	-	\$1,636	-
Protect in Easement	-	-	-	-
Enhance	-	-	\$727	-

**Average Cost per Acre by Ecological Section (Table 6)**

Type	Metro/Urban	Forest/Prairie	SE Forest	Prairie	N. Forest
Restore	-	-	-	-	-
Protect in Fee with State PILT Liability	-	-	-	-	\$1,636

Protect in Fee w/o State PILT Liability	-	-	-	-	\$1,636
Protect in Easement	-	-	-	-	-
Enhance	-	-	-	-	\$727

### Target Lake/Stream/River Feet or Miles

## Outcomes

### Programs in the northern forest region:

- Forestlands are protected from development and fragmentation ~ *Strategic parcels that increase forest management efficiencies, recreational access and enhance forest habitat functionality will be acquired and restored so as to provide sustainable and resilient forest ecosystems for forest wildlife species. Parcels acquired will be transferred to appropriate public forest land administrator/agency, managed as part of their respective processes and plans. Proper ecological vetting of parcels acquired will ensure that intent and outcomes noted in this proposal are addressed with each parcel acquired.*

## Parcels

*For restoration and enhancement programs ONLY: Managers may add, delete, and substitute projects on this parcel list based upon need, readiness, cost, opportunity, and/or urgency so long as the substitute parcel/project forwards the constitutional objectives of this program in the Project Scope table of this accomplishment plan. The final accomplishment plan report will include the final parcel list.*

### Parcel Information

#### Sign-up Criteria?

No

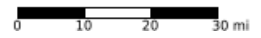
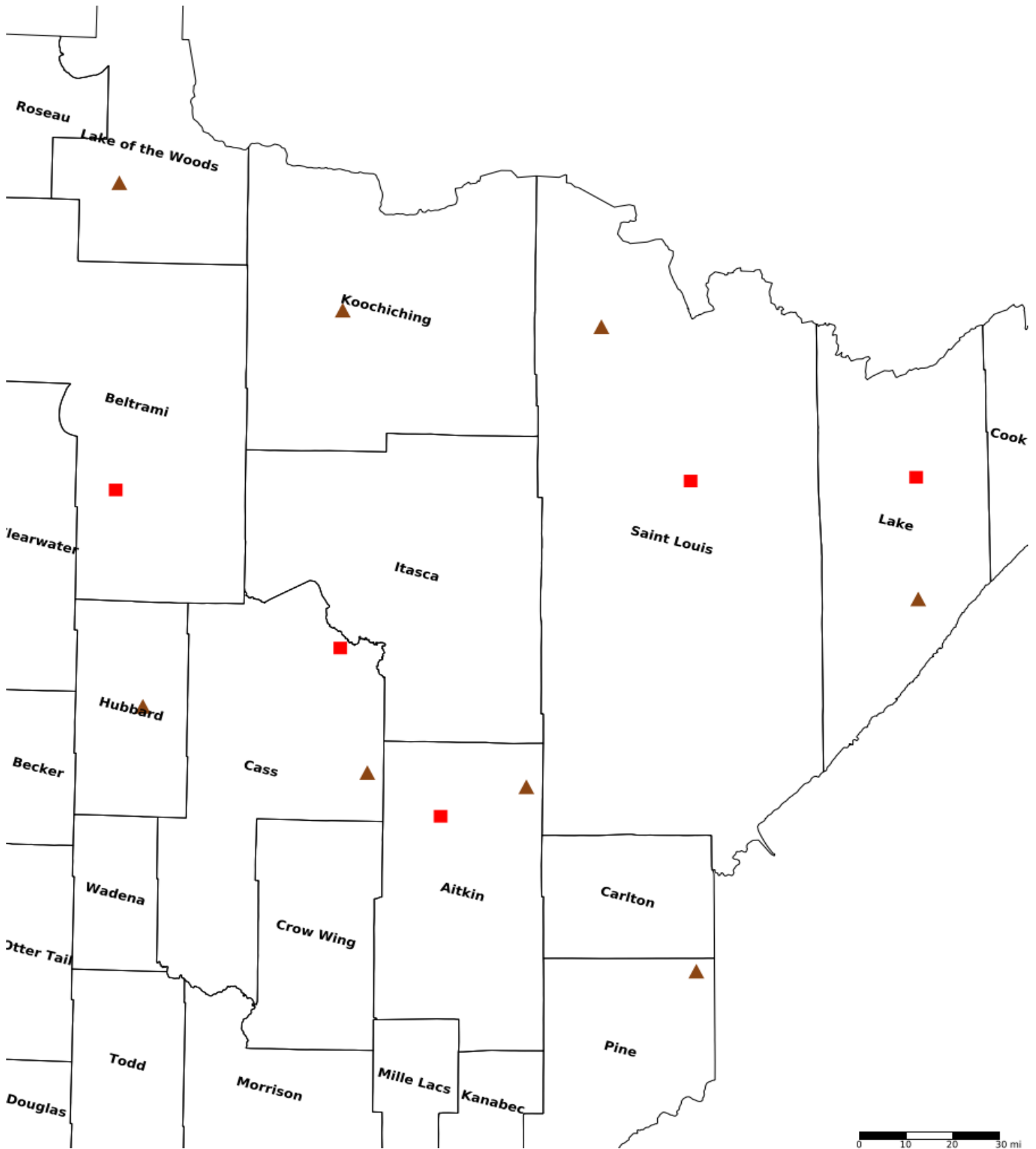
#### Explain the process used to identify, prioritize, and select the parcels on your list:

Parcels will be identified, prioritized, and selected through a collaborative process with public forest land administrators that gathers their inputs and suggestions supported by an ecological vetting process to ensure that parcels chosen meet intent of this proposal and that of the Outdoor Heritage Fund. To demonstrate potential outcomes, Project Parcel list and related Parcel Map note eight of Minnesota's larger State Forests; Chippewa and Superior National Forests; as well as three county-based forest land areas within the Northern Forest Ecoregion where proposal effort may take place. All parcels selected for acquisition through the process noted will be brought to the LSOHC for final authorization to acquire before fee title acquisition efforts are initiated.

### Protect Parcels

Name	County	TRDS	Acres	Est Cost	Existing Protection
Aitkin county forest lands	Aitkin	05025216	60	\$91,620	No
Savana State Forests	Aitkin	05122216	40	\$61,080	No
Beltrami county forest lands	Beltrami	14934216	60	\$91,620	No
Land O'Lakes State Forest	Cass	14025216	40	\$61,080	No
Chippewa National Forest	Cass	14426216	40	\$61,080	No
Paul Bunyan State Forest	Hubbard	14233216	60	\$91,620	No
Pine Island State Forests	Koochiching	15526216	40	\$61,080	No
Superior National Forest	Lake	06108216	40	\$61,080	No
Finland State Forest	Lake	05708216	40	\$61,080	No
Beltrami Island State Forest	Lake of the Woods	15934216	60	\$91,620	No
Nemadji Forest	Pine	04516216	40	\$91,620	No
Kabetogama State Forest	St. Louis	06619216	40	\$61,080	No
St. Louis county forest lands	St. Louis	06116216	40	\$61,080	No

### Parcel Map



- Protect in Easement
- ▲ Protect in Fee with PILT
- Protect in Fee W/O PILT
- ★ Restore
- ✕ Enhance
- ⊕ Other



## Lessard-Sams Outdoor Heritage Council

### Protection/Enhancement of Public Land Forest Habitats Through Strategic Acquisition of Private Land Inholdings Comparison Report

**Program Title:** ML 2023 - Protection/Enhancement of Public Land Forest Habitats Through Strategic Acquisition of Private Land Inholdings

**Organization:** Ruffed Grouse Society/American Woodcock Society

**Manager:** Scott Johnson

### Budget

**Requested Amount:** \$2,785,000

**Appropriated Amount:** \$1,018,000

**Percentage:** 36.55%

Item	Requested Proposal	Leverage Proposal	Appropriated AP	Leverage AP	Percent of Request	Percent of Leverage
Personnel	\$105,000	\$10,000	\$77,900	\$10,000	74.19%	100.0%
Contracts	\$250,000	\$25,000	\$55,700	\$10,000	22.28%	40.0%
Fee Acquisition w/ PILT	\$1,350,000	\$25,000	\$271,800	\$10,000	20.13%	40.0%
Fee Acquisition w/o PILT	\$850,000	\$25,000	\$557,000	\$10,000	65.53%	40.0%
Easement Acquisition	-	-	-	-	-	-
Easement Stewardship	-	-	-	-	-	-
Travel	\$25,000	-	\$16,700	-	66.8%	-
Professional Services	-	-	-	-	-	-
Direct Support Services	\$20,000	\$221,000	\$11,100	\$69,700	55.5%	31.54%
DNR Land Acquisition Costs	\$50,000	-	-	-	0.0%	-
Capital Equipment	-	-	-	-	-	-
Other Equipment/Tools	-	-	-	-	-	-
Supplies/Materials	-	-	-	-	-	-
DNR IDP	\$135,000	-	\$27,800	-	20.59%	-
<b>Grand Total</b>	<b>\$2,785,000</b>	<b>\$306,000</b>	<b>\$1,018,000</b>	<b>\$109,700</b>	<b>36.55%</b>	<b>35.85%</b>

#### **If the project received 70% of the requested funding**

**Describe how the scaling would affect acres/activities and if not proportionately reduced, why?**

Forest habitat acres acquired/protected and related enhancements would be reduced by 30% to match final grant allotment.

**Describe how personnel and DSS expenses would be adjusted and if not proportionately reduced, why?**

Personnel and DSS expenses would also be reduced by 30%, but these expenses may not decrease proportionally to final grant allotment.

**If the project received 50% of the requested funding**

**Describe how the scaling would affect acres/activities and if not proportionately reduced, why?**

Forest habitat acres acquired/protected would be reduced by 50% to match final grant allotment.

**Describe how personnel and DSS expenses would be adjusted and if not proportionately reduced, why?**

Personnel and DSS expenses possibly could be reduced 50%, but these grant admin and overhead expenses will not decrease proportionally to final grant allotment.

## Output

### Acres by Resource Type (Table 1)

Type	Total Proposed	Total in AP	Percentage of Proposed
Restore	0	-	-
Protect in Fee with State PILT Liability	960	280	29.17%
Protect in Fee w/o State PILT Liability	800	280	35.0%
Protect in Easement	0	-	-
Enhance	400	140	35.0%

### Total Requested Funding by Resource Type (Table 2)

Type	Total Proposed	Total in AP	Percentage of Proposed
Restore	-	-	-
Protect in Fee with State PILT Liability	\$1,410,000	\$458,100	32.49%
Protect in Fee w/o State PILT Liability	\$1,175,000	\$458,100	38.99%
Protect in Easement	-	-	-
Enhance	\$200,000	\$101,800	50.9%

### Acres within each Ecological Section (Table 3)

Type	Total Proposed	Total in AP	Percentage of Proposed
Restore	0	-	-
Protect in Fee with State PILT Liability	960	280	29.17%
Protect in Fee w/o State PILT Liability	800	280	35.0%
Protect in Easement	0	-	-
Enhance	400	140	35.0%

### Total Requested Funding within each Ecological Section (Table 4)

Type	Total Proposed	Total in AP	Percentage of Proposed
Restore	-	-	-
Protect in Fee with State PILT Liability	\$1,410,000	\$458,100	32.49%
Protect in Fee w/o State PILT Liability	\$1,175,000	\$458,100	38.99%
Protect in Easement	-	-	-
Enhance	\$200,000	\$101,800	50.9%