



2007 ASSEMBLY BILL 781

February 8, 2008 – Introduced by Representatives WOOD, TOWNSEND, MURSAU and PETROWSKI, cosponsored by Senators KREITLOW, KAPANKE and OLSEN. Referred to Committee on Forestry.

1 **AN ACT** *to repeal* 77.83 (2) (am) 2.; *to amend* 74.25 (1) (a) 6., 74.30 (1) (f), 77.82
2 (2) (g), 77.82 (3) (c) 5., 77.83 (1m), 77.83 (2) (a), 77.83 (2) (am) 1., 77.83 (2) (am)
3 3., 77.83 (4) (b), 77.84 (1), 77.84 (2) (title), 77.84 (2) (b), 77.84 (2) (cm) and 77.88
4 (2) (e); and *to create* 77.83 (1r) and 77.84 (2) (bv) of the statutes; **relating to:**
5 managed forest land for which there is limited access for persons to engage in
6 certain recreational activities.

Analysis by the Legislative Reference Bureau

Under current law, the Department of Natural Resources (DNR) administers the managed forest land (MFL) program. The MFL program exempts an owner of land that is designated MFL from payment of municipal property taxes on the MFL in exchange for a lower payment per acre. In exchange, the owner must comply with certain forestry practices and must allow the public on the MFL under certain circumstances unless the landowner elects to pay an extra amount per acre to keep a limited number of acres closed. MFL must be open to hunting, fishing, hiking, sight-seeing and cross-country skiing. If an owner of MFL does not want to permit this access, the owner may pay an extra amount per acre, and the MFL is designated as closed. Current law imposes restrictions on the amount of MFL that may be closed.

Current law prohibits an owner of MFL from entering into a lease or agreement to allow limited access to certain persons to engage in certain recreational activities,

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including those listed above. An exception is provided for agreements that are made with nonprofit organizations under which the only payment consists of membership fees and that are approved by DNR.

This bill repeals this provision. In its place, the bill allows limited access, but the MFL is assessed at a higher amount per acre than that which is applicable to MFL that is designated closed. The exception for agreements with nonprofit organizations remains.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 74.25 (1) (a) 6. of the statutes is amended to read:

2 74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational
3 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84
4 (2) (a) and (am), and all collections of payments for closed lands under s. 77.84 (2) (b)
5 and (bm), and all collections of payments for limited-access lands under s. 77.84 (2)
6 (bv).

7 **SECTION 2.** 74.30 (1) (f) of the statutes is amended to read:

8 74.30 (1) (f) Pay to the county treasurer 20% of collections of occupational taxes
9 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
10 (a) and (am), and all collections of payments for closed lands under s. 77.84 (2) (b) and
11 (bm), and all collections of payments for limited-access lands under s. 77.84 (2) (bv).

12 **SECTION 3.** 77.82 (2) (g) of the statutes is amended to read:

13 77.82 (2) (g) A map, diagram or aerial photograph showing the location and
14 acreage of any area that will be designated as closed to the public or as limited access
15 under s. 77.83.

16 **SECTION 4.** 77.82 (3) (c) 5. of the statutes is amended to read:

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1 77.82 (3) (c) 5. A map, diagram or aerial photograph which identifies the open,
2 closed, and limited-access areas designated as open and closed under s. 77.83.

3 **SECTION 5.** 77.83 (1m) of the statutes is amended to read:

4 77.83 (1m) MODIFICATION OF DESIGNATION. For a managed forest land order that
5 takes effect on or after April 28, 2004, the owner of the managed forest land may
6 modify the designation of a closed, limited-access, or open area 2 times during the
7 term of the order. For a managed forest land order that takes effect before April 28,
8 2004, the owner of the managed forest land may modify the designation of a closed,
9 limited access, or open area 2 times during the period beginning with April 28, 2004,
10 and ending with the expiration date of the order, regardless of whether the owner has
11 previously modified the designation as authorized by rules promulgated by the
12 department.

13 **SECTION 6.** 77.83 (1r) of the statutes is created to read:

14 77.83 (1r) LIMITED-ACCESS AREAS. (a) An owner may designate land subject to
15 a managed forest land order as being limited-access land. For land so designated,
16 the owner may enter into a lease or other agreement involving consideration if the
17 only purpose of the lease or agreement is to permit persons to engage in a
18 recreational activity.

19 (b) Notwithstanding par. (a), land subject to a lease or agreement as described
20 under par. (a) shall be designated as being closed instead of limited access if the
21 consideration paid for access under the lease or agreement consists solely of
22 reasonable membership fees charged by a nonprofit organization and the lease or
23 agreement is approved by the department.

24 **SECTION 7.** 77.83 (2) (a) of the statutes is amended to read:

ASSEMBLY BILL 781**SECTION 7**

1 77.83 (2) (a) Except as provided in ~~sub.~~ subs. (1) and (1r) and pars. (b) and (c),
2 each owner of managed forest land shall permit public access to the land for hunting,
3 fishing, hiking, sight-seeing, and cross-country skiing.

4 **SECTION 8.** 77.83 (2) (am) 1. of the statutes, as created by 2007 Wisconsin Act
5 20, is amended to read:

6 77.83 (2) (am) 1. For land designated as managed forest land ~~under an order~~
7 ~~that takes effect on or after October 27, 2007~~, no person may enter into a lease or
8 other agreement for consideration if the purpose of the lease or agreement is to
9 permit persons to engage in a recreational activity, except as provided in sub. (1r).

10 **SECTION 9.** 77.83 (2) (am) 2. of the statutes, as created by 2007 Wisconsin Act
11 20, is repealed.

12 **SECTION 10.** 77.83 (2) (am) 3. of the statutes, as created by 2007 Wisconsin Act
13 20, is amended to read:

14 77.83 (2) (am) 3. ~~Subdivisions 1. and 2. do~~ Subdivision 1. does not apply to any
15 lease or other agreement if the consideration involved solely consists of reasonable
16 membership fees charged by a nonprofit organization and the lease or agreement is
17 approved by the department.

18 **SECTION 11.** 77.83 (4) (b) of the statutes, as created by 2007 Wisconsin Act 20,
19 is amended to read:

20 77.83 (4) (b) Any person who fails to comply with sub. (1r) or (2) (am) shall
21 forfeit an amount equal to the total amount of consideration received by the person
22 as a result of ~~violating sub. (2) (am)~~ the failure to comply or \$500, whichever is
23 greater.

24 **SECTION 12.** 77.84 (1) of the statutes is amended to read:

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1 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located
2 shall enter in a special column or other appropriate place on the tax roll the
3 description of each parcel of land designated as managed forest land, and shall
4 specify, by the designation “MFL-O,” or “MFL-C,” or “MFL-LA,” the acreage of
5 each parcel that is designated as open or, closed, or limited access under s. 77.83. The
6 land shall be assessed and is subject to review under ch. 70. Except as provided in
7 this subchapter, no tax may be levied on managed forest land, except that any
8 building on managed forest land is subject to taxation as personal property under ch.
9 70.

10 **SECTION 13.** 77.84 (2) (title) of the statutes is amended to read:

11 77.84 (2) (title) ACREAGE SHARE; ~~PAYMENT~~ PAYMENTS FOR OPEN, CLOSED, OR
12 LIMITED-ACCESS LAND.

13 **SECTION 14.** 77.84 (2) (b) of the statutes is amended to read:

14 77.84 (2) (b) For managed forest land orders that take effect before April 28,
15 2004, in addition to the payment under par. (a), each owner of managed forest land
16 shall pay \$1 for each acre that is designated as closed under s. 77.83. The payment
17 shall be made to each municipal treasurer on or before January 31.

18 **SECTION 15.** 77.84 (2) (bv) of the statutes is created to read:

19 77.84 (2) (bv) In addition to the payment under par. (a) or (am), each owner of
20 managed forest land shall pay to each municipal treasurer, on or before January 31,
21 an amount that is equal to 45 percent of the average statewide property tax per acre
22 of property classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each
23 acre that is designated as limited access under s. 77.83.

24 **SECTION 16.** 77.84 (2) (cm) of the statutes is amended to read:

