



State of Wisconsin  
2013 - 2014 LEGISLATURE



RMR

LRB-3547/P3 P3

MGG:eev:jf

KW

**PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION**

regen

1 AN ACT *to repeal* 20.370 (1) (cx), 77.16, 77.82 (1) (bn), 77.82 (2m) (ac), 77.82 (2m)

2 (ag), 77.82 (2m) (am), 77.82 (2m) (c), 77.82 (2m) (dm) 1., 77.82 (2m) (dm) 2., 77.82

3 (3) (am), 77.82 (4g), 77.82 (4m) (d), 77.86 (2), 77.86 (3) (title), 77.87 (1g) (d), 77.88

4 (3g) (a), 77.88 (4), 77.88 (5) (a) 2., 77.88 (5) (b) 2., 77.88 (5) (c), 77.88 (6) and 77.91

5 (3); *to renumber* 77.81 (1), 77.86 (1) (a), 77.88 (2) (a) 1., 77.88 (2) (a) 2., 77.88

6 (2) (a) 3. and 77.89 (2) (b); *to renumber and amend* 77.81 (2m), 77.82 (12),

7 77.86 (1) (title), 77.86 (1) (b), 77.86 (1) (c), 77.86 (1) (d), 77.86 (3), 77.88 (2) (a

8 (intro.), 77.88 (2) (e), 77.88 (2) (f), 77.88 (3) and 77.89 (2) (a); *to consolidate,*

9 *renumber and amend* 77.88 (5) (a) (intro.) and 1. and 77.88 (5) (b) (intro.) and

10 1.; *to amend* 20.370 (5) (bv), 74.23 (1) (a) 2., 74.25 (1) (a) 2., 74.25 (1) (a) 3., 74.25

11 (1) (a) 8., 74.30 (1) (b), 74.30 (1) (c), 74.30 (1) (h), 77.17 (1), 77.17 (2), 77.82 (1)

12 (a) 1., 77.82 (1) (a) 2., 77.82 (1) (b) 3., 77.82 (2m) (title), 77.82 (3) (title), 77.82

13 (3) (ag), 77.82 (3) (ar), 77.82 (3) (c) (intro.), 77.82 (3) (g), 77.82 (4), 77.84 (3) (b),

14 77.86 (4), 77.86 (5) (a), 77.86 (5) (b), 77.87 (1), 77.87 (2), 77.87 (3), 77.87 (5),

15 77.876 (1), 77.876 (4), 77.88 (title), 77.88 (2) (b), 77.88 (2) (c), 77.88 (3) (title),

1 77.88 (3g) (title), 77.88 (3g) (am) (intro.), 77.88 (5) (ab) 1., 77.88 (5) (ab) 2., 77.88  
2 (5) (am) 1., 77.88 (5) (ar) 1., 77.88 (5) (ar) 2., 77.88 (5m), 77.88 (7), 77.88 (8) (b),  
3 77.883 (3), 77.89 (1), 77.89 (2) (title) and 77.91 (3m); **to repeal and recreate**  
4 77.86 (title); and **to create** 26.38 (4), 77.10 (2) (d), 77.81 (1d), 77.81 (2r), 77.81  
5 (4m), 77.82 (1) (a) 1m., 77.82 (1m), 77.82 (3m), 77.82 (12) (a) 2., 77.82 (12) (a)  
6 4., 77.82 (12) (a) 5., 77.82 (12) (a) 6., 77.83 (2) (d), 77.86 (1g) (title), 77.86 (4m),  
7 77.874, 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2) (am) (title), 77.88 (2)  
8 (d) (title), 77.88 (3g) (c), 77.88 (3j), 77.88 (3k), 77.88 (4m), 77.88 (5) (ab) (title),  
9 77.88 (5) (am) (title), 77.88 (5) (ar) (title), 77.88 (5) (b) (title) and 77.89 (3) (title)  
10 of the statutes; **relating to:** eligibility requirements under the managed forest  
11 land program relating to parcel size and production of merchantable timber,  
12 management plans for managed forest lands, orders adding and withdrawing  
13 managed forest land, renewal of orders designating managed forest land, areas  
14 of managed forest lands that are open for public access, buildings located on  
15 managed forest land, regulation of cutting of timber on managed forest land,  
16 withdrawal taxes and fees imposed on the withdrawal of managed forest land  
17 and yield taxes imposed for cutting timber from managed forest land, the sale  
18 or transfer of managed forest land, expiration of orders designating managed  
19 forest land, withdrawal of forest croplands that are held in trust for Indian  
20 tribes, a study of the managed forest land program, a report on exempt  
21 withdrawals from the managed forest land program and the forest cropland

1 program, elimination of the woodland tax law, granting rule-making authority,  
2 requiring the exercise of rule-making authority, and providing a penalty.

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***Analysis by the Legislative Reference Bureau***

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

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

3 **SECTION 1.** 20.370 (1) (cx) of the statutes is repealed.

4 **SECTION 2.** 20.370 (5) (bv) of the statutes is amended to read:

5 20.370 (5) (bv) *Resource aids — county forests, forest croplands and managed*  
6 *forest land aids.* A sum sufficient to pay county forest aids under s. 28.11 (8) (a),  
7 forest croplands aids under subch. I of ch. 77 and managed forest land aids under ss.  
8 s. 77.85 and 77.89 (1).

9 **SECTION 3.** 26.38 (4) of the statutes is created to read:

10 26.38 (4) The department shall determine on an annual basis the average  
11 commercial market rate that is charged by certified plan writers for the preparation  
12 of management plans under s. 77.82 (3). The department shall use this rate in  
13 determining the amount of a matching contribution under sub. (2m) (b).

14 **SECTION 4.** 74.23 (1) (a) 2. of the statutes is amended to read:

15 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special  
16 assessments, special charges and special taxes, except that occupational taxes under  
17 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes  
18 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

19 **SECTION 5.** 74.25 (1) (a) 2. of the statutes is amended to read:

1           74.25 (1) (a) 2. Pay to the proper treasurer all collections of special  
2 assessments, special charges and special taxes, except that occupational taxes under  
3 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes  
4 under ch. 77 shall be settled for under subs. 5. to 8.

5           **SECTION 6.** 74.25 (1) (a) 3. of the statutes is amended to read:

6           74.25 (1) (a) 3. Retain all collections of special assessments, special charges and  
7 special taxes due to the taxation district, except that occupational taxes under ss.  
8 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
9 ch. 77 shall be settled for under subs. 5. to 8.

10          **SECTION 7.** 74.25 (1) (a) 8. of the statutes is amended to read:

11           74.25 (1) (a) 8. Retain for the taxation district ~~all woodland tax law collections~~  
12 ~~under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84~~  
13 (2) (a) and (am).

14          **SECTION 8.** 74.30 (1) (b) of the statutes is amended to read:

15           74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,  
16 special charges and special taxes, except that occupational taxes under ss. 70.40 to  
17 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77  
18 shall be settled for under pars. (e) to (h).

19          **SECTION 9.** 74.30 (1) (c) of the statutes is amended to read:

20           74.30 (1) (c) Retain all collections of special assessments, special charges and  
21 special taxes due to the taxation district, except that occupational taxes under ss.  
22 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under  
23 ch. 77 shall be settled for under pars. (e) to (h).

24          **SECTION 10.** 74.30 (1) (h) of the statutes is amended to read:

1           74.30 (1) (h) Retain for the taxation district ~~all woodland tax law collections~~  
 2           ~~under s. 77.16 and~~ 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
 3           (2) (a) and (am).

4           **SECTION 11.** 77.10 (2) (d) of the statutes is created to read:

5           77.10 (2) (d) Upon request of an Indian tribe, the department shall <sup>issue</sup> ~~order~~ <sup>an</sup> ~~the~~ of  
 6           ~~withdrawal of~~ <sup>for the</sup> land that is owned in fee and that is subject to a contract under s.  
 7           77.03. The land withdrawn is not subjected to the tax payment calculated under par.  
 8           (a) if all of the following apply:

9           1. The Indian tribe provides the department the date of the order to transfer  
10           the land to the United States to be held in trust for the tribe.

11           2. The tribe and the department have in effect a written agreement under  
12           which the tribe agrees that the land shall continue to be treated as forest cropland  
13           until the date on which the contract under s. 77.03 would have expired.

14           **SECTION 12.** 77.16 of the statutes is repealed.

15           **SECTION 13.** 77.17 (1) of the statutes is amended to read:

16           77.17 (1) If the rule is not inconsistent with the contract entered into under s.  
17           77.03 ~~or 77.16 (4)~~; or

18           **SECTION 14.** 77.17 (2) of the statutes is amended to read:

19           77.17 (2) If the owner agrees to modify the contract entered into under s. 77.03  
20           ~~or 77.16 (4)~~ to require compliance with the rules.

21           **SECTION 15.** 77.81 (1) of the statutes is renumbered 77.81 (1p).

22           **SECTION 16.** 77.81 (1d) of the statutes is created to read:

23           77.81 (1d) "Building" means a permanent structure having a roof supported  
24           by posts, columns, or walls.

← INSERT  
5-24

1 SECTION 17. 77.81 (2m) of the statutes is renumbered 77.81 (1m) and amended  
2 to read:

3 77.81 (1m) "~~Independent certified~~ Certified plan writer" means a plan writer  
4 certified by the department ~~but who is not acting under contract with the department~~  
5 under s. 77.82 (3) (g). *under the same ownership*

6 SECTION 18. 77.81 (2r) of the statutes is created to read:

7 77.81 (2r) "Large property" means one or more separate parcels of land that  
8 are owned by the same person, that collectively are greater than 1,000 acres in size,  
9 and that are designated as managed forest land.

*NOTE:* I used the phrase "parcels of land" instead of "pieces" or "areas" of land  
due to the language in s. 77.82 (2) (intro.).

10 SECTION 19. 77.81 (4m) of the statutes is created to read:

11 77.81 (4m) "Natural disaster" means fire, ice, snow, wind, flooding, insects, or  
12 disease.

13 SECTION 20. 77.82 (1) (a) 1. of the statutes is amended to read:

14 77.82 (1) (a) 1. It consists of at least 10 contiguous acres, except as provided in  
15 this subdivision. The par. (am). This subdivision applies to applications under sub.  
16 (2), (4m), or (12) that are filed before the effective date of this subdivision ... [LRB  
17 inserts date].

18 (am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or  
19 flowage, a public or private road or a railroad or utility right-of-way separates any  
20 part of the land from any other part does not render a parcel of land noncontiguous.  
21 If a part of a parcel of (that is) at least 10 the minimum number of contiguous acres  
22 specified in par. (a) 1. or 1m. is separated from another part of that parcel by a public  
23 road, that part of the parcel may be enrolled in the program, even if that part is less

1 ~~than 10, the minimum number of acres specified in par. (a) 1. or 1m, if that part (it~~  
2 ~~meets the requirement under subd. 2. and is not ineligible under par. (b).~~

3 SECTION 21. 77.82 (1) (a) 1m. of the statutes is created to read:

4 77.82 (1) (a) 1m. It consists of at least 20 contiguous acres, except as provided  
5 in par. (am). This subdivision applies to applications under sub. (2), (4m), or (12) that  
6 are filed on or after the effective date of this subdivision .... [LRB inserts date].

7 SECTION 22. 77.82 (1) (a) 2. of the statutes is amended to read:

8 77.82 (1) (a) 2. At least 80% of the parcel must be producing or capable of  
9 producing a minimum of 20 cubic feet of merchantable timber per acre per year,  
10 except as provided in sub. (1m) and s. 77.88 (1) (bn)

11 SECTION 23. 77.82 (1) (b) 3. of the statutes is amended to read:

12 77.82 (1) (b) 3. A parcel that is developed for a human residence on which a  
13 or an improvement associated with the building  
building is located.

14 SECTION 24. 77.82 (1) (bn) of the statutes is repealed.

INSECT 7-14

15 SECTION 25. 77.82 (1m) of the statutes is created to read:

16 77.82 (1m) ELIGIBILITY; EXEMPTION. (a) The requirement under sub. (1) (a) 2.  
17 does not apply to a parcel that has been damaged by a natural disaster if the  
18 department determines that the natural disaster results in the parcel being unable  
19 to produce merchantable timber in the required amount.

20 (b) An owner of managed forest land seeking an exemption under par. (a) shall  
21 submit to the department a written statement requesting a determination as to  
22 whether the exemption in par. (a) applies to the owner's parcel. The department  
23 shall enter and inspect the site for purposes of making the determination. If the  
24 department determines that the exemption applies, the department shall establish  
25 a period of time during which the owner must restore the productivity of the parcel

1 so that it meets the requirement under sub. (1) (a) 2. The department may  
2 promulgate a rule that establishes requirements for determining the time periods  
3 that will apply to such restoration.

4 **SECTION 26.** 77.82 (2m) (title) of the statutes is amended to read:

5 77.82 (2m) (title) FEES FOR APPLICATIONS AND MANAGEMENT PLANS.

6 **SECTION 27.** 77.82 (2m) (ac) of the statutes is repealed.

7 **SECTION 28.** 77.82 (2m) (ag) of the statutes is repealed.

8 **SECTION 29.** 77.82 (2m) (am) of the statutes is repealed.

9 **SECTION 30.** 77.82 (2m) (c) of the statutes is repealed.

10 **SECTION 31.** 77.82 (2m) (dm) 1. of the statutes is repealed.

11 **SECTION 32.** 77.82 (2m) (dm) 2. of the statutes is repealed.

12 **SECTION 33.** 77.82 (3) (title) of the statutes is amended to read:

13 77.82 (3) (title) MANAGEMENT PLAN PLANS.

14 **SECTION 34.** 77.82 (3) (ag) of the statutes is amended to read:

15 77.82 (3) (ag) A proposed management plan shall cover the entire acreage of  
16 each parcel subject to the application and shall be prepared by ~~an independent a~~  
17 certified plan writer ~~or by the department if par. (am) applies on a form provided by~~  
18 the department.

19 **SECTION 35.** 77.82 (3) (am) of the statutes is repealed.

20 **SECTION 36.** 77.82 (3) (ar) of the statutes is amended to read:

21 77.82 (3) (ar) For ~~a~~ each proposed management plan ~~prepared by an~~  
22 ~~independent certified plan writer prepared under par. (ag),~~ the department, after  
23 considering the owner's forest management objectives as stated under sub. (2) (e),  
24 shall review and either approve or disapprove the proposed management plan. If the  
25 department disapproves the proposed plan, it shall inform the applicant of the

1 changes necessary to qualify the plan for approval upon subsequent review. ~~At the~~  
2 ~~request of the applicant, the department may agree to complete the proposed~~  
3 ~~management plan.~~

4 **SECTION 37.** 77.82 (3) (c) (intro.) of the statutes is amended to read:

5 77.82 (3) (c) (intro.) To qualify for approval, a management plan shall include  
6 all of the following items:

7 **SECTION 38.** 77.82 (3) (g) of the statutes is amended to read:

8 77.82 (3) (g) The department shall certify plan writers and shall promulgate  
9 rules specifying the qualifications that a person must satisfy to become a certified  
10 plan writer. ~~For management plans prepared or completed by the department under~~  
11 ~~this subsection, the department may contract with plan writers certified by the~~  
12 ~~department to prepare and complete these plans.~~

13 **SECTION 39.** 77.82 (3m) of the statutes is created to read:

14 77.82 (3m) MANAGEMENT PLANS; LARGE PROPERTIES. (a) Notwithstanding sub.  
15 (3) (c), the department may modify any item that is required in a management plan  
16 for a large property. In determining whether to make a modification, the department  
17 shall consider all of the following:

18 1. Whether the owner of the large property owns other land that is designated  
19 as managed forest land, that is forest cropland subject to a contract under s. 77.03,  
20 or that is subject to any other forest tax law program that may be administered by  
21 the department.

22 2. The total number of counties in which either or both of the following are  
23 located:

24 a. Land that is covered by the proposed management plan.

1           b. Land that is owned by the applicant that is designated as managed forest  
2 land or that is forest cropland.

3           3. Whether a management plan that has been prepared by or for the applicant  
4 and that is acceptable to the department exists and is available for review.

5           4. Whether the owner submits a written commitment that the owner will  
6 provide any information from the owner's management plan that may be requested  
7 by the department. The commitment shall describe the proposed management plan  
8 and shall include a procedure to be used to amend or update the plan.

9           5. Whether the owner has demonstrated that it has consistent access to  
10 technical forest management assistance provided by its own staff or consultants.

11           (b) If the managed forest land that remains after a withdrawal or transfer of  
12 ownership no longer constitutes a large property, the department shall notify the  
13 owner of the land remaining subject to the managed forest land order that the owner  
14 must develop a new management plan for the remaining land. The owner shall  
15 submit the plan to the department within one year after being notified. The plan  
16 shall include all of the following:

17           1. A map of the remaining land that shows all of the following:

18           a. The areas that will be closed under s. 77.83.

19           b. The major land features, using conventional map symbols.

20           c. A description of the types of vegetation cover. The department may require  
21 that the description include the species and density of the vegetation and the areas  
22 covered by the vegetation.

23           2. Reconnaissance data and scheduled forestry practices.

\*\*\*\*NOTE: "Reconnaissance data and scheduled practices" could mean anything.  
I did add the word "forestry." Do you want any additional changes?

1           **SECTION 40.** 77.82 (4) of the statutes is amended to read:

2           77.82 (4) **ADDITIONS TO MANAGED FOREST LAND.** An owner of land that is  
3 designated as managed forest land ~~under an order that takes effect on or after April~~  
4 ~~28, 2004,~~ may file an application with the department to designate as managed forest  
5 land an additional parcel of land if the additional parcel is at least 3 acres in size and  
6 is contiguous to any of that designated land. The application shall be accompanied  
7 by a nonrefundable \$20 application recording fee unless a different amount for the  
8 fee is established by the department by rule at an amount equal to the average  
9 expense to the department of recording an order issued under this subchapter. The  
10 fee shall be deposited in the conservation fund and credited to the appropriation  
11 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall  
12 contain any additional information required by the department.

13           **SECTION 41.** 77.82 (4g) of the statutes is repealed.

14           **SECTION 42.** 77.82 (4m) (d) of the statutes is repealed.

15           **SECTION 43.** 77.82 (12) of the statutes is renumbered 77.82 (12) (a) and  
16 amended to read:

17           77.82 (12) (a) An owner of managed forest land may file an application with the  
18 department under sub. (2) for renewal of the order. An application for renewal shall  
19 be filed no later than the June 1 before the expiration date of the order. The  
20 application shall specify whether the owner wants the order renewed for 25 or 50  
21 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application  
22 under this ~~subsection~~ paragraph. The department may deny the application only if  
23 the any of the following apply:

24           1. The land fails to meet the eligibility requirements under sub. (1), if the,

1           3. The owner has failed to comply with the management plan that is in effect  
2 on the date that the application for renewal is filed, ~~or if there,~~

3           7. There are delinquent taxes on the land.

4           **(b)** If the application is denied, the department shall state the reason for the  
5 denial in writing.

6           **SECTION 44.** 77.82 (12) (a) 2. of the statutes is created to read:

7           77.82 (12) (a) 2. The land that is subject to the application for renewal of the  
8 order is not identical to the land that is designated as managed forest land under the  
9 existing order.

10          **SECTION 45.** 77.82 (12) (a) 4. of the statutes is created to read:

11          77.82 (12) (a) 4. The management plan does not contain any mandatory  
12 forestry or soil conservation practices, as described in sub. (3) (c) 6. and 7., or any  
13 mandatory management activities, as described in sub. (3) (d), that the department  
14 determines are required to be continued during the term of the renewed order.

15          **SECTION 46.** 77.82 (12) (a) 5. of the statutes is created to read:

16          77.82 (12) (a) 5. No review of the mandatory forestry or soil conservation  
17 practices or the mandatory management activities contained in the management  
18 plan has been conducted within the 5 years immediately preceding the date of the  
19 application for renewal.

          \*\*\*\*NOTE: This is my attempt to incorporate the concept of the Wisconsin Forest  
Inventory and Reporting System.

20          **SECTION 47.** 77.82 (12) (a) 6. of the statutes is created to read:

21          77.82 (12) (a) 6. Within the 5 years immediately preceding the date of the  
22 application for renewal, the management plan has not been updated to reflect the

1 completion of any forestry or soil conservation practices or management activities  
2 contained in the plan.

← INSERT 13-2

3 **SECTION 48.** 77.83 (2) (d) of the statutes is created to read:

4 77.83 (2) (d) 1. An owner of managed forest land that is designated as open shall  
5 ensure that the public has access to that land for all of the purposes specified in par.

6 (a). The method of access and location of the access shall be equivalent to the method  
7 of access and location of the access that is used by the owner of the land.

8 2. If the owner is unable to provide the access that is required under subd. 1.,  
9 the department shall modify the designation of the land from being open to being  
10 closed.

11 3. Notwithstanding subds. 1. and 2., an owner of a large property may request  
12 a waiver to limit public access to a portion of the land that is designated as open. The  
13 department shall grant the waiver if the department determines that it is necessary  
14 to close that portion of land to public access for the purpose of timber harvesting,  
15 thinning, and reforestation and other forest resource management activities.

\*\*\*\*NOTE: Regarding s. 77.83 (2) (d): this language is different than the language  
contained in the original draft.

16 **SECTION 49.** 77.84 (3) (b) of the statutes is amended to read:

17 77.84 (3) (b) Immediately after receiving the certification of the county clerk  
18 that a tax deed has been taken, the department shall issue an order withdrawing the  
19 land as managed forest land. The notice requirement under s. 77.88 (1) does not  
20 apply to the department's action under this paragraph. The ~~department shall notify~~  
21 ~~the county treasurer of~~ shall determine the amount of the withdrawal fee under s. 77.88 (5m) and the  
22 withdrawal tax, as determined under s. 77.88 (5). ~~The amount of the tax and the fee~~

1 ~~shall be payable to the department county under s. 75.36 (3) if the property is sold~~  
 2 ~~by the county. The amount shall be credited to the conservation fund.~~ INSERT  
 ← INSERT 14-2

3 SECTION 50. 77.86 (title) of the statutes is repealed and recreated to read:

4 77.86 (title) Cutting practices.

5 SECTION 51. 77.86 (1) (title) of the statutes is renumbered 77.86 (1b) (title) and  
6 amended to read:

7 77.86 (1b) (title) CUTTING REGULATED PROHIBITED.

8 SECTION 52. 77.86 (1) (a) of the statutes is renumbered 77.86 (1b).

9 SECTION 53. 77.86 (1) (b) of the statutes is renumbered 77.86 (1g) (a) and  
10 amended to read:

11 77.86 (1g) (a) Except as provided under ~~sub.~~ subs. (4m) and (6), an owner who  
12 intends to cut merchantable timber on managed forest land shall, at least 30 days  
13 before the cutting is to take place, on a form provided by the department, file a notice  
14 of intent to cut and request approval of the proposed cutting from the department.

15 SECTION 54. 77.86 (1) (c) of the statutes is renumbered 77.86 (1g) (b) and  
16 amended to read:

17 77.86 (1g) (b) If the ~~proposed~~ cutting proposed under par. (a) conforms to the  
18 management plan and is consistent with sound forestry practices, the department  
19 shall approve the request.

20 SECTION 55. 77.86 (1) (d) of the statutes is renumbered 77.86 (1g) (c) and  
21 amended to read:

22 77.86 (1g) (c) If the ~~proposed~~ cutting proposed under par. (a) does not conform  
23 to the management plan or is not consistent with sound forestry practices, the  
24 department shall assist the owner in developing an acceptable proposal before  
25 approving the request.

1           **SECTION 56.** 77.86 (1g) (title) of the statutes is created to read:

2           77.86 (1g) (title) APPROVAL BY DEPARTMENT.

3           **SECTION 57.** 77.86 (2) of the statutes is repealed.

4           **SECTION 58.** 77.86 (3) (title) of the statutes is repealed.

5           **SECTION 59.** 77.86 (3) of the statutes is renumbered 77.86 (1g) (d) and amended  
6 to read:

7           77.86 (1g) (d) All cutting specified in the notice under ~~sub. (1) (b)~~ par. (a) shall  
8 be commenced within one year after the date the proposed cutting is approved. The  
9 owner shall report to the department the date on which the cutting is commenced.

10          **SECTION 60.** 77.86 (4) of the statutes is amended to read:

11          77.86 (4) REPORTING. Within 30 days after completion of any cutting ~~approved~~  
12 ~~under this section~~ subject to sub. (1g), the owner shall report to the department, on  
13 a form provided by the department, a description of the species of wood, kind of  
14 product and the quantity of each species cut as shown by the scale or measurement  
15 made on the ground as cut, skidded, loaded or delivered, or by tree scale certified by  
16 a forester acceptable to the department if the wood is sold by tree measurement.

17          **SECTION 61.** 77.86 (4m) of the statutes is created to read:

18          77.86 (4m) LARGE PROPERTIES. (a) The owner of a large property is exempt from  
19 the requirements under subs. (1g) and (4) if all of the following apply:

20           1. The owner has received certification from an independent forestry  
21 organization that the owner is qualified to ensure that cutting of timber from the  
22 large property is consistent with sound forestry practices.

\*\*\*\*NOTE: I have used the phrase "sound forestry practices" because this phrase describes the overriding purpose found in s. 77.80.

1           2. The department has recognized that the independent forestry organization  
2 under subd. 1. is qualified to make certifications under subd. 1. and under the rules  
3 promulgated under par. (b).

4           3. The owner complies with the rules promulgated under par. (c).

5           (b) The department shall promulgate rules that establish standards that an  
6 independent forestry organization shall meet in order to be recognized by the  
7 department for purposes of par. (a) 1.

8           (c) The department shall promulgate rules that establish cutting requirements  
9 that apply to owners of large properties. These rules shall include:

10           1. Requirements for cutting notices and reports.

11           2. Time limits for the completion of cuttings.

12           3. Procedures for requesting variances from the requirements established  
13 under subds. 1. and 2.

14           4. Procedures to allow the department to audit the cutting of timber on the large  
15 property.

16           **SECTION 62.** 77.86 (5) (a) of the statutes is amended to read:

17           77.86 (5) (a) Any person who fails to file the notice required under sub. ~~(1)(b)~~  
18 (1g)(a), who fails to file a report as required under sub. (4), ~~or~~ who files a false report  
19 under sub. (4), or who fails to comply with a rule promulgated under sub. (4m) (c)  
20 shall forfeit not more than \$1,000.

21           **SECTION 63.** 77.86 (5) (b) of the statutes is amended to read:

22           77.86 (5) (b) Any owner who cuts merchantable timber in violation of this  
23 section or a rule promulgated under sub. (4m) (c) is subject to a forfeiture equal to  
24 20% of the current value of the merchantable timber cut, based on the stumpage  
25 value established under s. 77.91 (1).

1 SECTION 64. 77.87 (1) of the statutes is amended to read:

2 77.87 (1) TAXATION. The department shall assess a yield tax against each owner  
3 who cuts merchantable timber and files a report under s. 77.86. If the owner fails  
4 to timely file a report under s. 77.86 (4) or fails to timely file a report as required by  
5 a rule promulgated under s. 77.86 (4m) (c), the department shall determine the value  
6 of the merchantable timber cut for the assessment of the yield tax. The yield tax shall  
7 equal 5% of the value of the merchantable timber cut, based on the stumpage value  
8 established under s. 77.91 (1). The department shall mail a copy of the certificate of  
9 assessment to the owner at the owner's last-known address.

10 SECTION 65. 77.87 (1g) (d) of the statutes is repealed.

← KEEP INSERT 17-19

11 SECTION 66. 77.87 (2) of the statutes is amended to read:

12 77.87 (2) SUPPLEMENTAL YIELD TAX. At any time within one year after a report  
13 is filed under s. 77.86 (4) or under a rule promulgated under s. 77.86 (4m) (c), the  
14 department, after notifying the owner and providing the owner with the opportunity  
15 for a hearing, may determine whether the report is accurate. If the department  
16 determines that the quantity of merchantable timber cut exceeded the amount on  
17 which the tax was assessed under sub. (1), the department shall assess a  
18 supplemental yield tax on the additional amount as provided under sub. (1).

Insert 17-19

19 SECTION 67. 77.87 (3) of the statutes is amended to read:

20 77.87 (3) PAYMENT. A tax assessed under sub. (1) or (2) is due and payable to  
21 the department each county in which the cutting of merchantable timber occurred  
22 on the last day of the next month following the date the certificate is mailed to the  
23 owner. The department county shall collect interest at the rate of 12% per year on  
24 any tax that is paid later than the due date. ~~Amounts received shall be credited to~~  
25 ~~the conservation fund.~~

1           **SECTION 68.** 77.87 (5) of the statutes is amended to read:

2           77.87 (5) DELINQUENCY. If a tax due under this section is not paid on or before  
3 the last day of the August following the date specified under sub. (3), the ~~department~~  
4 county shall certify to the ~~taxation district clerk~~ municipal clerk of each municipality  
5 in which the cutting occurred the description of the land, and the amount due for the  
6 tax and interest. The ~~taxation district~~ municipal clerk shall enter the delinquent  
7 amount on the property tax roll as a special charge.

8           **SECTION 69.** 77.874 of the statutes is created to read:

9           **77.874 Buildings prohibited.** Beginning on the effective date of this section  
10 .... [LRB inserts date], no person may construct, reconstruct, remodel, or improve any  
11 building that is located on land that is designated as managed forest land.

12           **SECTION 70.** 77.876 (1) of the statutes is amended to read:

13           77.876 (1) ASSESSMENT. The department shall certify to each municipality in  
14 which the ~~property~~ land is located an owner's failure to complete a forestry practice  
15 during the period of time required under an applicable management plan, and the  
16 municipality shall impose a noncompliance assessment of \$250 against the owner for  
17 each failure. The department shall mail a copy of the certificate of assessment to the  
18 owner at the owner's last-known address and to the municipality.

19           **SECTION 71.** 77.876 (4) of the statutes is amended to read:

20           77.876 (4) DELINQUENCY. If an assessment due under sub. (1) is not paid on or  
21 before the last day of the August following the date specified under sub. (2), the  
22 ~~municipality shall certify to the taxation district clerk the description of the land and~~  
23 ~~the amount due for the assessment and interest.~~ The ~~taxation district~~ municipal  
24 clerk shall enter the delinquent amount on the property tax roll as a special charge.

25           **SECTION 72.** 77.88 (title) of the statutes is amended to read:

1           **77.88 (title) Withdrawal; transfer of ownership; nonrenewal**  
2 **expiration.**

← INSERT 19-2

3           **SECTION 73.** 77.88 (2) (a) (title) of the statutes is created to read:

4           77.88 (2) (a) (title) *Authority to transfer.*

5           **SECTION 74.** 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and  
6 amended to read:

7           77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise  
8 transfer ownership of all or part <sup>of a parcel</sup> of the owner's managed forest land <sup>PLAIN</sup> if the land  
9 transferred is one of the following: parcel <sup>repealed</sup>

10           **SECTION 75.** 77.88 (2) (a) 1. of the statutes is renumbered 77.88 (3) (a) 1.

11           **SECTION 76.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (a) 2.

12           **SECTION 77.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (a) 3.

13           **SECTION 78.** 77.88 (2) (ac) (title) of the statutes is created to read:

14           77.88 (2) (ac) (title) *Transferred land; requirements met.*

15           **SECTION 79.** 77.88 (2) (am) (title) of the statutes is created to read:

16           77.88 (2) (am) (title) *Transferred land; requirements not met.*

17           **SECTION 80.** 77.88 (2) (b) of the statutes is amended to read:

18           77.88 (2) (b) Remaining land; requirements met. If the land remaining after  
19 a transfer of part of a parcel under par. (a) is contiguous and meets the eligibility  
20 requirements under s. 77.82 (1) (a) ~~2.~~ and (b), it shall continue to be designated as  
21 managed forest land ~~until the expiration of the existing order, even if the parcel~~  
22 ~~contains less than 10 acres~~ (the minimum number of acres specified in s. 77.82 (1) (a)  
23 1. or 1m.) ~~(Notwithstanding s. 77.82 (12), an owner may not file an application with~~  
24 ~~the department for renewal of the order if the parcel contains less than 10 acres~~ (the  
25 minimum number of acres specified in s. 77.82 (1) (a) 1. or 1m.) ~~No withdrawal tax~~

1 under sub. (5) or withdrawal fee under sub. (5m) may be assessed when the  
2 remaining land is withdrawn at the expiration of the order.

3 SECTION 81. 77.88 (2) (c) of the statutes is amended to read:

4 77.88 (2) (c) Remaining land; requirements not met. If the land remaining land  
5 after a transfer of part of a parcel under par. (a) does not meet the eligibility  
6 requirements under s. 77.82 (1) (a) <sup>2</sup> and (b), the department shall issue an order  
7 withdrawing the land <sup>each county in which the withdrawn land is located</sup> and shall assess against the owner the withdrawal tax under  
8 sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner  
9 is not entitled to a hearing on an order withdrawing land under this paragraph.

10 SECTION 82. 77.88 (2) (d) (title) of the statutes is created to read:

11 77.88 (2) (d) (title) *Report by transferee; fee.*

12 SECTION 83. 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and  
13 amended to read:

14 77.88 (2) (ac) 1. ~~The transferred~~ <sup>shall continue</sup> If the land transferred under par. (a) meets the  
15 eligibility requirements under s. 77.82 (1), the land shall remain <sup>to be designated</sup> ~~managed forest~~ <sup>as</sup>  
16 land if the transferee, within 30 days after the transfer, certifies to the department  
17 an intent to comply with the existing management plan for the land and with any  
18 amendments to the plan, and provides proof that each person holding any  
19 encumbrance on the land agrees to the designation. The transferee may designate  
20 an area of the transferred land closed to public access as provided under s. 77.83. The  
21 department shall issue an order continuing the designation of the land as managed  
22 forest land under the new ownership.

23 SECTION 84. 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and  
24 amended to read:

INSERT  
20-9

shall continue  
to be designated  
as

shall remain

(a) and (b)

1           77.88 (2) (ac) 2. If the transferee does not provide the department with the  
 2 certification required under ~~par. (e) subd. 1.~~<sup>✓</sup>, the department shall issue an order  
 3 withdrawing the land and shall assess against the transferee the withdrawal tax  
 4 under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,  
 5 the transferee is not entitled to a hearing on an order withdrawing land under this  
 6 paragraph subdivision. ← INSERT 21-6

7           **SECTION 85.** 77.88 (3) (title) of the statutes is amended to read:

8           77.88 (3) (title) VOLUNTARY WITHDRAWAL; TOTAL OR PARTIAL.

9           **SECTION 86.** 77.88 (3) of the statutes is renumbered 77.88 (3) (a) (intro.) and  
 10 amended to read:

11           77.88 (3) (a) (intro.) An owner may request that the department withdraw all  
 12 or any part of the owner's land meeting one of the requirements specified under sub.  
 13 (2) (a) 1. to 3. if the land is one of the following:

14           (b) If any remaining land meets the entire parcel will be withdrawn or if any  
 15 land that will remain after the withdrawal will<sup>✓</sup>continue to meet the eligibility  
 16 requirements under s. 77.82 (1), the department shall issue an order withdrawing  
 17 the land subject to the request and shall assess against the owner the withdrawal  
 18 tax under sub. (5) and the withdrawal fee under sub. (5m). ← INSERT 21-18

19           **SECTION 87.** 77.88 (3g) (title) of the statutes, as created by 2013 Wisconsin Act  
 20 20, is amended to read:

21           77.88 (3g) (title) ~~WITHDRAWAL FOR~~ VOLUNTARY WITHDRAWAL; CONSTRUCTION OF A  
 22 RESIDENCE.

23           **SECTION 88.** 77.88 (3g) (a) of the statutes, as created by 2013 Wisconsin Act 20,  
 24 is repealed.

\*\*\*\*NOTE: I repealed the definition of "parcel" in s. 77.88 (3g) (a). This definition applies only to that subsection. "Parcel" is not defined by statute for the purpose of the rest of the subchapter. Also, I think the definition does not quite work in this subsection since the term "parcel" is used in the context of withdrawing land subject to an order, as opposed to land that may have been described in the original application.

1 SECTION 89. 77.88 (3g) (am) (intro.) of the statutes, as created by 2013  
2 Wisconsin Act 20, is amended to read:

3 77.88 (3g) (am) (intro.) Except as provided in par. (b), upon the request of an  
4 owner to withdraw at least one acre of the owner's land as ~~managed forest land~~, the  
5 department shall ~~order withdrawal of~~ <sup>issue an order withdrawing</sup> the land if all of the following apply:

6 SECTION 90. 77.88 (3g) (c) of the statutes is created to read:

7 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,  
8 the department shall assess against the owner the withdrawal tax under sub. (5) and  
9 the withdrawal fee under sub. (5m). ← INSERT 22-9

10 SECTION 91. 77.88 (3j) of the statutes is created to read:

11 77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)  
12 Except as provided in par. (b), upon the request <sup>issue an</sup> of an owner to withdraw part of a  
13 parcel of the owner's land, the department shall <sup>withdrawing</sup> order withdrawal <sup>Subject to the request</sup> of the land if all  
14 of the following apply:

15 1. The purpose for which the owner requests that the department withdraw the  
16 land is for the sale of the land or for a construction site, other than a construction site  
17 for a human residence.

18 2. The land to be withdrawn is not less than 1.0 acres and not more than 5.0  
19 acres. Partial acres may not be withdrawn.

20 3. If the land is subject to a city, village, town, or county zoning ordinance that  
21 establishes a minimum acreage for ownership of land or for a <sup>construction</sup> building site, the owner  
22 requests that the department withdraw not less than that minimum acreage.

← INSERT 22-9

\*\*\*\*NOTE: The language immediately above is an attempt to implement the concept that these withdrawals must "meet minimum zoning requirement." See proposed revision #5.

issued an order of

issued 2 orders of

← Insert 22-22

1 (b) 1. For land that is designated as managed forest land under an order with  
2 a term of 25 years, the department may not order a withdrawal under par. (a) if the  
3 department has previously ordered a withdrawal under par. (a) from that same  
4 parcel of managed forest land during the term of the order.

5 2. For land that is designated as managed forest land under an order with a  
6 term of 50 years, the department may not order a withdrawal under par. (a) if the  
7 department has previously ordered 2 withdrawals under par. (a) from that same  
8 parcel of managed forest land during the term of the order.

9 (c) Upon issuance of an order of withdrawal under this subsection, the  
10 department shall assess the owner the withdrawal tax under sub. (5) and the  
11 withdrawal fee under sub. (5m).

← INSERT 23-11

12 SECTION 92. 77.88 (3k) of the statutes is created to read:

13 77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner  
14 to withdraw part of a parcel of the owner's land, the department shall issue an order  
15 of withdrawal if the department determines that the parcel is unable to produce  
16 merchantable timber in the amount required under s. 77.82 (1) (a) 2. The order shall  
17 withdraw only the number of acres that is necessary for the parcel to resume its  
18 ability to produce the required amount. No withdrawal tax under sub. (5) or  
19 withdrawal fee under sub. (5m) may be assessed.

← INSERT 23-19

20 SECTION 93. 77.88 (4) of the statutes is repealed.

21 SECTION 94. 77.88 (4m) of the statutes is created to read:

22 77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of  
23 orders designating managed forest lands that have expired. The department shall

as affected by 2013 Wisconsin Act ~~11 (Senate Bill 278)~~

81

1 add a parcel to the list within 30 days after the date of expiration. For each expired  
2 order, the list shall provide a description of the land and shall identify each  
3 municipality in which the managed forest land is located.

4 **SECTION 95.** 77.88 (5) (a) (intro.) and 1. of the statutes are consolidated,  
5 renumbered 77.88 (5) (ae) and amended to read:

6 77.88 (5) (ae) Original orders. Except as provided in pars. (am), (ar), and (b)  
7 for land withdrawn during a managed forest land order, the withdrawal tax shall be  
8 ~~the higher of the following:~~ 1. ~~An~~ an amount equal to the past tax liability for the  
9 year prior to the withdrawal multiplied by 5 years or by the number of years the land  
10 was designated as managed forest land, ~~less any amounts paid by the owner under~~  
11 ~~ss. 77.84 (2) (a) and (am) and 77.87~~ whichever is fewer.

\*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number  
of years you want to use in this provision

Insert  
24-20

12 **SECTION 96.** 77.88 (5) (a) ~~2.~~ <sup>1. and</sup> of the statutes <sup>are</sup> ~~is~~ repealed.

13 **SECTION 97.** 77.88 (5) (ab) <sup>(title)</sup> of the statutes <sup>is</sup> ~~is~~ <sup>repealed</sup> ~~created~~ to read.

Insert  
24-13

14 77.88 (5) (ab) (title) Definitions.

15 **SECTION 98.** 77.88 (5) (ab) 1. of the statutes is amended to read:

16 77.88 (5) (ab) 1. "Expanded order" means an order approved under s. 77.82 (8)  
17 for which an application is filed under s. 77.82 (4g) (b), 2011 stats.

18 **SECTION 99.** 77.88 (5) (ab) 2. of the statutes is amended to read:

19 77.88 (5) (ab) 2. "Original order" means the order from which designated land  
20 is withdrawn as authorized under s. 77.82 (4g) (b), 2011 stats.

21 **SECTION 100.** 77.88 (5) (am) (title) of the statutes is created to read:

22 77.88 (5) (am) (title) Converted forest croplands.

23 **SECTION 101.** 77.88 (5) (am) 1. of the statutes is amended to read:

Five  
component

~~Insert 24-20~~

as affected by 2013 Wisconsin Act ~~AA Senate Bill 278~~

81

amount of past tax liability for the land

(No score)

Fix component

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77.88 (5) (am) 1. The amount calculated under par. (a) ~~(a)~~

SECTION 102. 77.88 (5) (ar) (title) of the statutes is ~~created to read:~~ repealed.

~~77.88 (5) (ar) (title) Expanded orders.~~

SECTION 103. 77.88 (5) (ar) 1. of the statutes is amended to read:

~~77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest land under the original order, an amount equal to the product of the total net property tax rate in the municipality in the year prior to the year in which the expanded order is approved and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by 5 years or by the number of years under the original order, less any amounts paid by the owner under ss. 77.84 (2) (a) and 77.87 during the time the land was designated as managed forest land under the original order whichever is fewer.~~

\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number of years you want to use in this provision.

SECTION 104. 77.88 (5) (ar) 2. of the statutes is amended to read:

~~77.88 (5) (ar) 2. An amount equal to the product of the total net property tax rate in the municipality in the year prior to this withdrawal and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by 5 years or by the number of years the land was designated as land under the expanded order, less any amounts paid by the owner under ss. 77.84 (2) (am) and 77.87 during the time the land is designated as managed forest land under the expanded order whichever is fewer.~~

\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number of years you want to use in this provision.

SECTION 105. 77.88 (5) (b) (title) of the statutes is ~~created to read:~~ repealed.

77.88 (5) (b) (title) Renewals.

Fix component

as affected by 2013 Wisconsin Act ~~AA Senate Bill 278~~ 81

*2*

1 SECTION 106. 77.88 (5) (b) (intro.) and 1. of the statutes are consolidated,  
2 renumbered 77.88 (5) (b) and amended to read:

3 77.88 (5) (b) For land withdrawn after the renewal of a managed forest land  
4 order, the withdrawal tax shall be the higher of the following: 1. An an amount equal  
5 to the past tax liability for the year prior to the withdrawal multiplied by 5 years or  
6 by the number of years since the renewal, less any amounts paid by the owner under  
7 ss. 77.84 (2) (a) and (am) and 77.87 whichever is fewer.

\*\*\*\*NOTE: "Five years" is a placeholder. Please let us know the maximum number of years you want to use in this provision.

8 SECTION 107. 77.88 (5) (b) 2. of the statutes is repealed.

*keep*

9 SECTION 108. 77.88 (5) (c) of the statutes is repealed.

10 SECTION 109. 77.88 (5m) of the statutes is amended to read:

11 ~~77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department~~  
12 ~~under subs. (1) (c), (2) (ac) 2., (am), and (c), and (f), (3), (3) (b), (3g), (3j), and (3m) shall~~  
13 ~~be \$300 and shall be paid by the owner to the county in which the land subject to the~~  
14 ~~withdrawal is located. If the land is located in more than one county, the department~~  
15 ~~shall calculate the amount owed each county by dividing the \$300 by the total~~  
16 ~~number of acres of the land subject to withdrawal and by then multiplying that~~  
17 ~~quotient by the number of acres located in that county.~~

*stop*

18 SECTION 110. 77.88 (6) of the statutes is repealed.

\*\*\*\*NOTE: This provision needs to be repealed because s. 77.88 (5) (a) 2. and (b) 2. are being repealed and there will no longer be any reference to determining stumpage value under s. 77.88.

*INSERT 26-117*

19 SECTION 111. 77.88 (7) of the statutes is amended to read:

20 77.88 (7) PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m)  
21 are due and payable to the department each county in which the land is located on  
22 the last day of the month following the effective date of the withdrawal order.

1 ~~Amounts received shall be credited to the conservation fund.~~ If the owner of the land  
2 fails to pay the tax or fee, the ~~department~~ county shall certify to the ~~taxation district~~  
3 municipal clerk of each municipality in which the land is located the amount due.

4 The ~~taxation district~~ municipal clerk shall enter the delinquent amount on the property tax roll  
5 as a special charge.

6 SECTION 112. 77.88 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20,  
7 is amended to read:

8 77.88 (8) (b) The department may not <sup>issue an</sup> order <sup>of</sup> withdrawal of land <sup>that</sup> ~~remaining~~ <sup>remains</sup> after  
9 a transfer of ownership is made under par. (a) 1., 2., or 3., or after a lease is entered  
10 into under par. (a) 3., or after the department orders withdrawal of land under sub.  
11 ~~(3g) (am)~~ unless the remainder fails to meet the eligibility requirements under s.  
12 77.82 (1).

13 SECTION 113. 77.883 (3) of the statutes, as created by 2013 Wisconsin Act 1, is  
14 amended to read:

15 77.883 (3) Section 77.86 (1) ~~(e) and (d)~~ (1g) (b) and (c) do not apply to cutting  
16 of timber or another activity on managed forest land if all of the requirements in sub.  
17 (1) (a) to (d) are met.

18 SECTION 114. 77.89 (1) of the statutes is amended to read:

19 77.89 (1) ~~PAYMENT~~ PAYMENTS BY COUNTIES TO MUNICIPALITIES, (WITHDRAWAL AND  
20 YIELD TAXES) By June 30 of each year, the department, from the appropriation under  
21 s. 20.370 (5) (bv), each county shall pay <sup>50</sup> ~~100~~ percent of each payment received under  
22 ss. 77.84 (3) (b) and, 77.87 (3) and <sup>w/d taxes</sup> 100 percent of each withdrawal tax payment  
23 received under s., and 77.88 (7) to the treasurer of each municipality in which is  
24 located the land to which the payment applies is located <sup>and shall deposit</sup>  
<sup>The remainder</sup> <sup>in the county treasury</sup>

\*\*\*\*NOTE: This does not include withdrawal fees. OK?

Not...  
s. 77.84 (3) (bv) in addition to the cross...  
to s. 77.84 (3) (b)  
← INSERT  
27-24

MUNICIPAL PAYMENTS

STET ✓

1 SECTION 115. 77.89 (2) (title) of the statutes is amended to read:

2 77.89 (2) (title) ~~PAYMENT~~ PAYMENTS BY MUNICIPALITIES TO COUNTIES; OPEN LANDS

ETC

3  
4 SECTION 116. 77.89 (2) (a) of the statutes is renumbered 77.89 (2) and amended  
5 to read:

6 77.89 (2) Each municipal treasurer shall pay 20% of each payment received  
7 ~~under sub. (1) and~~ under ss. 77.84 (2) (a) and (am), 77.85, and 77.876 to the county  
8 treasurer of the county in which the municipality is located and shall deposit the  
9 remainder in the municipal treasury. The payment to the county treasurer for money  
10 received before November 1 of any year shall be made on or before the November 15  
11 after its receipt. For money received on or after November 1 of any year, the payment  
12 to the county treasurer shall be made on or before November 15 of the following year.

13 SECTION 117. MUNICIPAL PAYMENTS 77.89 (2) (b) of the statutes is renumbered 77.89 (3).

14 SECTION 118. 77.89 (3) (title) of the statutes is created to read:

15 77.89 (3) (title) PAYMENTS BY MUNICIPALITIES ~~THROUGH COUNTIES~~ TO DEPARTMENT; CLOSED LANDS.

16 SECTION 119. 77.91 (3) of the statutes is repealed.

17 SECTION 120. 77.91 (3m) of the statutes is amended to read: as affected by 2013 Wisconsin Act 54

18 77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2013,

19 the department shall calculate for each calendar year whether the amount of land of

20 exempt from penalty or tax under s. 77.10 (2) (c) 77.16 (11m) or (d) or 77.88 (8) that

21 is withdrawn during that calendar year under s. 77.10 or, 77.88, or declassified or

22 withdrawn under s. 77.16 (7) 77.885 exceeds 1% of the total amount of land that is

23 subject to contracts under subch. I or subject to orders under this subchapter on

24 December 31 of that calendar year. If the amount of withdrawn ~~or classified~~ land that

25 is so exempt exceeds 1%, the department shall make a report of its calculations to the

A.R.a.

1 governor and the chief clerk of each house of the legislature for distribution to the  
2 appropriate standing committees under s. 13.172 (3).

3 **ARb** SECTION 121. Initial applicability.

4 (1) YIELD TAXES. The treatment of sections 20.370 (5) (bv), 77.87 (3) and (5), and  
5 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes first applies to reports  
6 on timber <sup>cut</sup> cut that are filed with the department of natural resources on the effective  
7 date of this subsection.

8 **ARc** (2) WITHDRAWAL TAXES AND ASSESSMENTS. The treatment of sections 20.370 (5)  
9 (bv), 77.84 (3) (b), 77.88 (5) (a) (intro.), 1., and 2., (am) (title) and 1., (ar) <sup>3</sup> (title), 1., and  
10 <sup>e</sup> 2., (b) <sup>3</sup> (title), (intro.), 1., and 2.) and (c), (5m), and (7), and 77.89 (1), (2) (title), (a), and  
11 (b), and (3) (title) of the statutes first applies to orders of withdrawal that are issued  
12 on the effective date of this subsection.

13 (3) BUILDINGS. The treatment of section 77.82 (1) (b) 3. of the statutes first  
14 applies to initial applications, applications to convert forest croplands, and  
15 applications for renewals that are filed on the effective date of this subsection.

16

(END)

Insert 29-16

202006

202006

2013-2014 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-3547/P3ins  
MGG:.....

1 **Insert 5-24**

2 **SECTION 1.** 77.81 (1d) of the statutes is created to read:

3 77.81 (1d) "Building" means any structure used for sheltering people,  
4 machinery, animals or plants; used for storing property; used for parking, sales or  
5 display space; or used as a place of employment.

\*\*\*\*NOTE: Please review carefully to make sure that it achieves your intent narrow  
Any building that does not meet this definition will not disqualify a parcel under s. 77.82  
(1)(b) 3.

this definition STET  
keep O

6

7 **SECTION 2.** 77.81 (2g) of the statutes is created to read:

8

9 77.81 (2g) "Improvements" include septic fields, wells, and water systems.

10 **Insert 13-2**

11 **SECTION 3.** 77.83 (2) (b) of the statutes is amended to read:

12 77.83 (2) (b) An owner may restrict public access to any area of open managed  
13 forest land which is within 300 feet of any building or within 300 feet of a commercial  
14 logging, thinning, or reforestation operation that conforms or other forest resource  
15 management activity if the operation or activity conforms to the management plan.

16 **Insert 14-2**

17 **SECTION 4.** 77.84 (3) (b) of the statutes is amended to read:

18 77.84 (3) (b) Immediately after receiving the certification of the county clerk  
19 that a tax deed has been taken, the department shall issue an order withdrawing the  
20 land as managed forest land. ~~The notice requirement under s. 77.88 (1) does not  
21 apply to the department's action under this paragraph. The department shall notify  
22 the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and,  
23 shall determine the amount of the withdrawal tax, as determined under s. 77.88 (5),  
and shall certify that amount to the county in which the land is located. The amount  
of the tax and the fee shall be payable to the department under s. 75.36 (3) if the~~

1 ~~property is sold by the county. The amount shall be credited to the conservation fund.~~  
 2 The county shall then assess the withdrawal tax and the withdrawal fee under 77.88  
 3 (5m) against the owner of the land. The notice requirement under s. 77.88 (1) does  
 4 not apply to the department's action under this paragraph. (plain)

\*\*\*\*NOTE: The language requiring the 80/20 split is not necessary because the requirement is included by cross-reference in s. 77.89 (1).

5 **Insert 17-18**

6 SECTION 5. 77.87 (1) of the statutes is amended to read:

7 77.87 (1) TAXATION. The department ~~shall assess a~~ <sup>plain</sup> determine the amount of  
 8 yield tax to be assessed against each an owner who cuts merchantable timber in a  
 9 given county and who files a report under s. 77.86. If the owner fails to timely file  
 10 a report under s. 77.86 (4) or fails to timely file a report as required by a rule  
 11 promulgated under s. 77.86 (4m) (c), the department shall determine the value of the  
 12 merchantable timber cut <sup>plain</sup> ~~for the assessment of~~ and the yield tax. The department  
 13 shall then certify to each county in which the cutting occurred the amount of yield  
 14 tax to be assessed by that county. The yield tax assessed under this subsection shall  
 15 equal 5% of the value of the merchantable timber cut, based on the stumpage value  
 16 established under s. 77.91 (1). ~~The department~~ A county assessing a yield tax under  
 17 this subsection or under sub. (2) shall mail a copy of the certificate of assessment to  
 18 the owner at the owner's last-known address.

19 ~~SECTION 6. 77.87 (2)~~ <sup>Insert 17-19</sup>

SECTION 6. 77.87 (2) of the statutes is amended to read:

20 77.87 (2) SUPPLEMENTAL YIELD TAX. At any time within one year after a report  
 21 is filed under s. 77.86 (4) or under a rule promulgated under s. 77.86 (4m) (c), the  
 22 department, after notifying the owner and providing the owner with the opportunity  
 23 for a hearing, may determine whether the report is accurate. If the department

INSERT A ✓

1 determines that the quantity of merchantable timber cut exceeded the amount on  
2 which the tax was assessed under sub. (1), the department shall assess <sup>a</sup>certify to  
3 each county in which the timber was cut the amount of (a) supplemental yield tax to  
4 be assessed by that county on the additional amount as provided under sub. (1).

5 **Insert 19-2**

6 **SECTION 7.** 77.88 (1) (b) 1. of the statutes is amended to read:

7 77.88 (1) (b) 1. Failure of the land to conform to an eligibility requirement  
8 under s. 77.82 (1), except as provided in par. (bn).

9 **SECTION 8.** 77.88 (1) (bn) of the statutes is created to read:

10 77.88 (1) (bn) <sup>1.</sup> If a parcel of managed forest land has been damaged by a natural  
11 disaster, the <sup>owner of the parcel</sup> department shall establish a period of time <sup>may</sup> during which <sup>shall</sup> the owner of  
12 the <sup>parcel will have to</sup> land <sup>restore</sup> must restore the productivity of the land so that it meets the requirements  
13 under s. 77.82 (1) (a) 2. <sup>(3)</sup> The department may promulgate a rule that establishes  
14 criteria to be used by the department for determining the length of time that an  
15 owner shall have to complete the restoration. ~~INSERT 37715 A~~

16 **SECTION 9.** 77.88 (1) (c) of the statutes is amended to read:

17 77.88 (1) (c) If the department determines that land should be withdrawn, it  
18 shall issue an order withdrawing the land as ~~managed forest land and~~, shall assess  
19 against the owner the determine the amount of the withdrawal tax under sub. (5),  
20 and shall certify that amount to the county in which the land is located. The county  
21 shall then assess the withdrawal tax and the withdrawal fee under sub. (5m) against  
22 the owner of the land.

\*\*\*\*NOTE: Instead of just substituting "county" for "department" I used the language found elsewhere in this draft that requires DNR to determine and certify the amount of the withdrawal tax and the county to assess the tax. OK?

\*\*\*\*NOTE: DNR keeps the entire withdrawal tax and fee when there is an order for withdrawal for noncompliance. OK?

\*\*\*\*NOTE: I deleted the phrase "as managed forest land" to make the wording more consistent throughout the subchapter.

1 **Insert 20-9**

2 **SECTION 10.** 77.88 (2) (am) of the statutes is amended to read:

3 77.88 (2) (am) Transferred land; requirements not met. If the land transferred  
4 under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and  
5 (b), the department shall issue an order withdrawing the land from managed forest  
6 land designation and shall assess against the owner a, shall determine the amount  
7 of the withdrawal tax under sub. (5), and shall certify that amount to the county in  
8 which the land is located. The county shall then assess the withdrawal tax and the  
9 withdrawal fee under sub. (5m) against the owner of the land.

10 **SECTION 11.** 77.88 (2) (b) of the statutes is amended to read:

11 77.88 (2) (b) Remaining land; requirements met. If the land remaining after  
12 a transfer under par. (a) is contiguous and meets the eligibility requirements under  
13 s. 77.82 (1) (a) 2 and (b), it the remaining land shall continue to be designated as  
14 managed forest land until the expiration of the existing order, even if the parcel  
15 contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an  
16 application with the department for renewal of the order if the parcel contains less  
17 than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)  
18 may be assessed when the remaining land is withdrawn at the expiration of the  
19 order plain

\*\*\*\*NOTE: This treatment of s. 77.88 (2) (b) results in the remaining land having to contain at least 10 contiguous acres. OK?

20 **SECTION 12.** 77.88 (2) (c) of the statutes is amended to read:

21 77.88 (2) (c) Remaining land; requirements not met. If the remaining land  
22 remaining after a transfer under par. (a) does not meet the eligibility requirements

extra Δ

1 under s. 77.82 (1) (a) <sup>✓</sup> 2. and <sup>✓</sup> (b), the department shall issue an order withdrawing the  
 2 land and shall assess against the owner, shall determine the amount of the  
 3 withdrawal tax under sub. (5), and shall certify that amount to the county in which  
 4 the land is located. The county shall then assess the withdrawal tax and <sup>the</sup> withdrawal  
 5 fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled to a hearing  
 6 on an order withdrawing land under this paragraph.

\*\*\*\*NOTE: Under current law, remaining land that is less than 10 contiguous acres does not have to be withdrawn. This treatment of s. 77.88 (2) (c) results in the remaining land being withdrawn OK? ✓

7 **Insert 21-6**

8 withdrawing the land and shall assess against the transferee, shall determine  
 9 the amount of the withdrawal tax under sub. (5), and shall certify that amount to the  
 10 county in which the land is located. The county shall then assess the withdrawal  
 11 tax and the withdrawal fee under sub. (5m) against the transferee. Notwithstanding  
 12 s. 77.90, the transferee is not entitled to a hearing on an order withdrawing land  
 13 under this paragraph <sup>✓</sup> subdivision.

14 **Insert 21-18**

15 the land subject to the request and shall assess against the owner, shall  
 16 determine the amount of the withdrawal tax under sub. (5), and shall certify that  
 17 amount to the county in which the land is located. The county shall then assess the  
 18 withdrawal tax and the withdrawal fee under sub. (5m) against the owner of the  
 19 land.

20 **Insert 22-9**

21 **SECTION 13.** 77.88 (3g) (b) of the statutes <sup>✓</sup> is amended to read:

22 77.88 (3g) (b) The department may not issue an order withdrawal of  
 23 withdrawing land under par. (am) from a parcel of managed forest land if the

as created by 2013 Wisconsin Act 20  


STET

1 department has previously ~~ordered withdrawal of~~ issued an order withdrawing land  
2 under par. (am) from that parcel of managed forest land during the term of the order.

3 **SECTION 14.** 77.88 (3g) (c) of the statutes is created to read:

4 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,  
5 the department shall determine the amount of the withdrawal tax under sub. (5) and  
6 shall certify that amount to the county in which the withdrawn land is located. The  
7 county shall then assess the withdrawal tax and the withdrawal fee under sub. (5m)  
8 against the owner of the land.

designating  
the land  
as  
managed  
forest  
land

9 **Insert 22-22**

\*\*\*\*NOTE: I changed "building site" to "construction site" in this provision because  
I thought that the provision, which deals with local zoning ordinances, should not be tied  
to the definition of "building" that is created in this draft. See proposed s. 77.81 (1d).

10 **Insert 23-11**

11 (c) Upon issuance of an order of withdrawal under this subsection, the  
12 department shall determine the amount of the withdrawal tax under sub. (5) and  
13 shall certify that amount to the county in which the withdrawn land is located. The  
14 county shall then assess the withdrawal tax and the withdrawal fee under sub. (5m)  
15 against the owner of the land.

16 **Insert 23-19**

17 **SECTION 15.** 77.88 (3L) of the statutes is created to read:

18 77.88 (3L) VOLUNTARY WITHDRAWAL; SUSTAINABILITY. Upon the request of an  
19 owner to withdraw part of a parcel of the owner's land, the department shall issue  
20 an order of withdrawal if the department determines that the parcel is unsuitable,  
21 due to environmental, ecological, or economic concerns or factors, for the production  
22 of merchantable timber. The order shall withdraw only the number of acres that is  
23 necessary for the parcel to resume its sustainability to produce merchantable

1 timber. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be  
2 assessed.

3 **SECTION 16.** 77.88 (3m) of the statutes is amended to read:

4 77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an  
5 owner of managed forest land has not paid the personal property tax due for a  
6 building on managed forest land before the February settlement date under s. 74.30  
7 (1), the municipality in which the building is located shall certify to the department  
8 that a delinquency exists and shall include the legal description of the managed  
9 forest land on which the building is located in the certification. Immediately after  
10 receiving the certification, the department shall issue an order withdrawing the land  
11 ~~as managed forest land and shall assess against the owner of the land, shall~~  
12 determine the amount of the withdrawal tax under sub. (5), and shall certify that  
13 amount to the county in which the land is located. The county shall then assess the  
14 withdrawal tax and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,  
15 the owner is not entitled to a hearing on an order withdrawing land under this  
16 subsection.

17 **SECTION 17.** 77.88 (3p) of the statutes is created to read:

18 77.88 (3p) VOLUNTARY WITHDRAWAL; OPTIONS. Upon request of an owner of  
19 managed forest land who is considering the voluntary withdrawal of part of <sup>a</sup> parcel  
20 of the owner's land, the department shall make recommendations to the owner  
21 regarding the options available under subs. (3), (3g), (3j), (3k), and (3L).

22 **Insert 24-20**

23 **SECTION 18.** 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae)  
24 and amended to read:

1 77.88 (5) (ae) Tax liability: general. (intro.) Except as provided in pars. <sup>par.</sup> (am), <sup>plain</sup>  
 2 <sup>par.</sup> (ar), and <sup>↓</sup> (b); for land withdrawn during a managed forest land order, the  
 3 withdrawal tax shall be the higher of the following: equal the amount of past tax  
 4 liability that is applicable to the land.

5 **SECTION 19.** 77.88 (5) (ac) of the statutes is created to read:

6 77.88 (5) (ac) *Calculation of past tax liability.* For purposes of this subsection,  
 7 the amount of past tax liability for land to be withdrawn from the managed forest  
 8 land program shall be calculated by multiplying the total net property tax rate in ~~a~~ <sup>the</sup>  
 9 municipality in which managed forest land to be withdrawn is located in the year  
 10 prior to the withdrawal of the land by an amount equal to the assessed value of the  
 11 land for that same year and by then multiplying that product by 5 years or by the  
 12 number of years the land was designated as managed forest land, whichever number  
 13 is fewer.

Insert  
24-13

14 **Insert 26-17**

15 **SECTION 20.** 77.88 (5m) of the statutes is amended to read:

16 77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department  
 17 <sup>plain</sup> a county under s. 77.84 (3) (b) and <sup>plain</sup> subs. (1) (c), (2) <sup>✓</sup> (ac) 2., <sup>✓</sup> (am), <sup>✓</sup> and <sup>✓</sup> (c), and <sup>✓</sup> (f), (3)  
 18 <sup>✓</sup> (b), <sup>✓</sup> (3g), <sup>✓</sup> (3j), and <sup>✓</sup> (3m) shall be \$300.

19 **Insert 27-24** <sup>plain</sup>

20 **SECTION 21.** 77.885 (intro.) of the statutes is amended to read:

21 **77.885 Withdrawal of tribal lands.** (intro.) Upon request of an Indian tribe,  
 22 the department shall issue an order ~~the withdrawal of withdrawing the~~ land that is  
 23 owned in fee and that is designated as managed forest land from the managed forest  
 24 land program. No withdrawal tax under s. 77.88 (5) or withdrawal fee under s. 77.88

1 (5m) may be assessed against an Indian tribe for the withdrawal of such land if all  
2 of the following apply:

3 SECTION 22. 77.89 (1) of the statutes is amended to read:

4 77.89 (1) ~~PAYMENTS BY COUNTIES~~ <sup>PAYMENTS</sup> <sup>(CS)</sup> TO MUNICIPALITIES. By June 30 of each year, the  
5 department, ~~from the appropriation under s. 20.370 (5) (bv),~~ each county shall pay  
6 100 80 percent of each payment received under ss. 77.84 (3) (b) and 77.87 (3) and 100  
7 80 percent of each withdrawal tax payment received under s. 77.88 (7) to the  
8 treasurer of each municipality in which ~~is located~~ the land to which the payment  
9 applies is located and shall deposit the remainder in the county treasury <sup>plain</sup>

\*\*\*\*NOTE: Payment of withdrawal fees <sup>is</sup> ~~are~~ referenced in s. 77.88 (7). As I understand the redraft instructions, a county will keep the entire withdrawal fee. If that is not the case, this will need redrafting.

10 Insert 29-16

11 SECTION 23. Effective dates. This act takes effect on the day after publication,  
12 except as follows:

13 (1) YIELD TAXES. The treatment of sections 20.370 (5) (bv), 77.87 (3) and (5), and  
14 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes and SECTION 11 (1), take  
15 effect on January 1, 2015. <sup>A.R.a.</sup>

16 (2) WITHDRAWAL TAXES AND ASSESSMENTS. The treatment of sections 20.370 (5)  
17 (bv), 77.84 (3) (b), 77.88 (5) (a) (intro.), 1., and 2., (am) (title) and 1., (ar) (title), 1., and  
18 2., (b) (title), (intro.), 1., and 2., and (c), (5m), and (7), and 77.89 (1), (2) (title), (a), and  
19 (b), and (3) (title) of the statutes and SECTION 11 (2) take effect on January 1, 2015. <sup>of this act</sup>

\*\*\*

NOTE:

Want to add s. 77.88 (5) (ab) and (ac) to the initial app and effective date provisions? Also s. 77.88 (6) and (8) (b)? Or s. 77.87 (1) and (2), which deal with yield tax? Those have been amended for the first time by this draft. -eev

A.R.a.

of this act

End insert 29-16

version of the

Insert 7-14

Section #. 77.82 (1) (bn) of the statutes is renumbered 77.88 (3g) ~~(b)~~ and amended to read:

(d) 77.88 (3g) ~~(b)~~ For purposes of ~~par. (b) 3~~ this subsection and (3g) <sup>sub.</sup> the department by rule shall define "human residence" to include a residence of the applicant regardless of whether it is the applicant's primary residence. The definition may also include up to one acre surrounding the residence for a residence that is not the applicant's primary residence.

History: 1985 a. 29; 1989 a. 31; 1993 a. 16, 131, 301, 491; 1995 a. 27; 1997 a. 27, 35, 237; 2001 a. 109; 2003 a. 228; 2005 a. 25, 64, 299; 2007 a. 97; 2009 a. 365; 2011 a. 260 s. 80.

Insert A

¶ 2. If the owner fails to complete the restoration in the applicable period of time, the owner may request that the department withdraw all or part of the land pursuant to sub. (3), or the department may proceed with a withdrawal by department order under sub. (1).

in accordance with

CS  
to MGG

note: edit Note: Should the reference to sub. (3) be changed to sub. (3k)? Under this draft, an owner may withdraw under sub. (3) only if ~~it~~<sup>he hold</sup> is "an entire parcel of forest land," "all of an owner's managed forest land within a quarter quarter section," or "all of an owner's managed forest land within a government lot or fractional lot as determined by the U.S. government ~~survey~~ survey plat." On the other hand, created sub. (3k) permits the owner to withdraw "if the department determines that the parcel is unable to produce merchantable timber..." ~~edit~~ If you go this route, ~~sub. (3k)~~ sub. (3k) may need some changes too. -eev

**Gibson-Glass, Mary**

---

**From:** Rep.Mursau  
**Sent:** Wednesday, November 20, 2013 10:28 AM  
**To:** Gibson-Glass, Mary  
**Attachments:** Comments on LRB 3547/P2

Redraft instructions  
for IP3

Mary,

Can you please make, or discuss with DNR, making the changes proposed by DNR except for their proposed inclusion of Council recommendation 19 ... Mursau still does not wish to include that in the draft.

Tim Gary

## **Gibson-Glass, Mary**

---

**From:** Mather, Robert J - DNR  
**Sent:** Friday, November 15, 2013 7:00 AM  
**To:** Mursau, Jeff  
**Cc:** DeLong, Paul J - DNR; Bruhn, Michael L - DNR; Williams, Quinn L - DNR; Nelson, Kathryn J - DNR  
**Subject:** Comments on LRB 3547/P2  
**Attachments:** LRB-3547 P2 Comments 11 14 2013.docx

Hi Representative Mursau: Here are the Department's comments on the combined MFL bill. We want to thank you for allowing us to have input on this important piece of legislation. Please feel free to contact us if you have any concerns or question.

Thanks,  
Bob

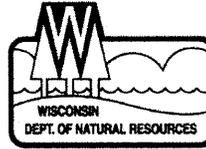
### **Robert J. Mather**

Director, Bureau of Forest Management  
Wisconsin Department of Natural Resources  
101 S Webster St., PO Box 7921  
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We are committed to service excellence.  
Visit our survey at <http://dnr.wi.gov/u/?q=33>  
to evaluate how I did.

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES  
101 S. Webster Street  
Box 7921  
Madison WI 53707-7921

Scott Walker, Governor  
Cathy Stepp, Secretary  
Telephone 608-266-2621  
Toll Free 1-888-936-7463  
TTY Access via relay - 711



DATE: November 14, 2013  
TO: Representative Mursau  
FROM: Bob Mather, Director Bureau of Forest Management  
SUBJECT: Review on MFL Bill Proposal LRB-3547/P2

Thank you for allowing DNR the opportunity to review LRB-3547/P2. Here are some concerns and adjustments that we would like to see addressed in the proposal.

**Section 3. Lines 10 through 13, Page 3.** This language is not needed in statute. The Department already establishes rates on a periodic basis for all Wisconsin Forest Landowner Grant Program (WFLGP) components based on current market rates, including management plans. The data used for determining rates for plan development includes actual costs reported for all forest stewardship plans prepared with WFLGP cost sharing. This include MFL Forest Stewardship plans prepared by certified plan writers as well as non-MFL Forest Stewardship plans prepared by other Cooperating Foresters.

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Recommendation: Strike this entire section.

**Section 16. Line 23 and 24, Page 5.** This section establishes a definition of a building and appears to be the definition established in NR 46, Admin. Code. The Council on Forestry wanted to remove all buildings from future managed forest land, including structures that would be associated with buildings. The definition could be improved upon to make it clearer what is a building. Some thoughts include:

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- Referencing or including the definition from Wis. Stat. s. 70.11(27)
- Referencing or including the definition from Wis. Stat. s. 70.111(10)

B

**Section 18. Line 7 through 9, Page 6.** This section defines a large property as being owned by the same person. Many properties are owned by entities, such as LLC, partnerships, trusts, etc. DNR recommends that the word "person" be changed to "owner." This change would match additional definitions of "owner" and "same owner or ownership" in NR 46, Admin. Code.

77.81 (2r) "Large property" means one or more separate parcels of land that are owned by the same person <sup>under the same</sup> owner, that collectively are greater than 1,000 acres in size, and that are designated as managed forest land. <sup>ownership</sup>

**Section 20. Line 18, Page 6 through Line 2, Page 7.** This section establishes that a lake, river, stream or flowage, a public or private road or railroad or utility right-of-way does not render a parcel of land to be noncontiguous. The statutory provision further describes how to treat lands that are separated by a public road, which is different from a private road or any of the other natural features that may separate parcels of land. To ensure consistency in administering the MFL program, DNR recommends that the references on how to treat lands separated by a public road be removed from the MFL program.

(am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or flowage, a public or private road or a railroad or utility right-of-way separates any part of the land from any other part does not render a parcel of land noncontiguous. ~~If a part of a parcel of that is at least 10 the minimum number of~~

~~contiguous acres specified in par. (a) 1. or 1m. is separated from another part of that parcel by a public road, that part of the parcel may be enrolled in the program, even if that part is less than 10 the minimum number of acres specified in par. (a) 1. or 1m., if that part it meets the requirement under subd. 2. and is not ineligible under par. (b).~~

**Section 23. Lines 12 and 13, Page 7.** This section establishes that a building is not allowed on land enrolled in the managed forest law. DNR would like to ensure that any structures that are associated with a building that is not allowed on MFL lands are also not allowed. For example, if a building is not allowed on MFL lands and has a septic system associated with the building, the septic system would also not be allowed on MFL lands. The proposed wording may get at this idea, however better wording could be developed. B

77.82 (1) (b) 3. A parcel ~~that is developed for a human residence on which a building and structures associated with the building, including septic fields, water, and other structures, are located.~~

**Section 25. Lines 15 through 25, Page 7, through Lines 1 through 3, Page 8.** This section discusses allowing lands to remain in the MFL program that become non-productive as a result of a natural disaster. The Council on Forestry recommendations did not support allowing lands that do not meet the minimum specifications at the time of entry, however. The proposed wording appears to be more appropriate in s. 77.88(1)(b), Stats, where the determination to see if lands can be brought back into a productive state would be done prior to the landowner voluntarily withdrawing lands for failure to meet productivity requirements. Proposed wording may look something like this:

DNR recommends that this word be struck from the proposed changes:

~~(1m) ELIGIBILITY EXEMPTION. (a) The requirement under sub. (1)(a)2. does not apply to a parcel that has been damaged by a natural disaster if the department determines that the natural disaster results in the parcel being unable to produce merchantable timber in the required amount.~~

~~(b) An owner of managed forest land seeking an exemption under par. (a) shall submit to the department a written statement requesting a determination as to whether the exemption in par. (a) applies to the owner's parcel. The department shall enter and inspect the site for purposes of making the determination. If the department determines that the exemption applies, the department shall establish a period of time during which the owner must restore the productivity of the parcel so that it meets the requirement under sub. (1)(a)2. The department may promulgate a rule that establishes requirements for determining the time periods that will apply to such restoration.~~

DNR also recommends that additional wording be included in the following provision:

s. 77.88(1)(b), Stats. Following an investigation under par. (a), the department may order the withdrawal of all or any part of a parcel of managed forest land for any of the following reasons:

1. Failure of the land to conform to an eligibility requirement under s. 77.82 (1).

a. Notwithstanding s. 77.82(1)2. Stats., the department shall establish a period of time during which an owner who has a parcel that has been damaged by a natural disaster to restore the productivity of the parcel so that it meets the requirement in s. 77.82(1)(2), Stats. The department may promulgate a rule that establishes requirements for determining the time periods that will apply to such restoration.

DNR recommends that additional language be included that allows the department to suggest voluntary withdrawal of lands for certain violations of the MFL program, since a landowner voluntarily withdrawing lands may be the less expensive way to correct an MFL violation. Also, the county is expected to assess the withdrawal tax and fee. Here is some proposed language.

apply to the department's action under this paragraph. ~~The department county shall notify the county treasurer of determine the amount of the withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s. 77.88 (5). The amount of the Eighty percent of the withdrawal tax under s. 77.88(5) shall be payable to the municipality in which the lands lie. Twenty percent of the withdrawal tax under s. 77.88(5) and 100% of the withdrawal fee under s. 77.88(5m) shall be deposited into the county treasury. The amount shall be credited to the conservation fund.~~

**Section 64. Line 2 through Line 9, Page 17.** This section states that a tax assessed under sub. (1) is payable to each county in which the cutting of merchantable timber occurred. This is true and conforms to the Council on Forestry recommendations; however the Council on Forestry also wanted the counties to do the actual billing, thus requiring additional wording changes in other section of the MFL law. Here is some additional proposed wording that may get at the full intent of the Council on Forestry recommendations.

C



**77.87 (1) TAXATION.** The department shall certify to the county the amount of the yield tax to be assessed and the county shall assess a yield tax against each owner who cuts merchantable timber and files a report under s. 77.86. If the owner fails to timely file a report under s. 77.86 (4) or fails to timely file a report as required by a rule promulgated under s. 77.86(4m)(c), the department shall determine the value of the merchantable timber cut for certification to the county and the county assess the assessment of the yield tax. The yield tax shall equal 5% of the value of the merchantable timber cut, based on the stumpage value established under s. 77.91 (1). The department county shall mail a copy of the certificate of assessment to the owner at the owner's last-known address.

**Section 66. Line 12 through Line 18, Page 17.** This section states that a supplemental yield tax assessed under sub. (2) is payable to the county in which the cutting of merchantable timber occurred. This is true and conforms to the Council on Forestry recommendations; however the Council on Forestry also wanted the counties to do the actual billing, thus requiring additional wording changes in other section of the MFL law. Here is some additional proposed wording that may get at the full intent of the Council on Forestry recommendations.

C



**77.87 (2) SUPPLEMENTAL YIELD TAX.** At any time within one year after a report is filed under s. 77.86 (4), the department, after notifying the owner and providing the owner with the opportunity for a hearing, may determine whether the report is accurate. If the department determines that the quantity of merchantable timber cut exceeded the amount on which the tax was assessed under sub. (1), the department shall ~~assess~~ certify to the county the amount of a supplemental yield tax on the additional amount as provided under sub. (1); and the county shall assess the supplemental yield tax against the owner.

**Section 69. Line 9 through 11, Page 18.** This section prohibits any person from constructing, reconstructing, remodeling, or improving any building that is located on MFL lands. Currently, landowners who have buildings on MFL lands are allowed to maintain their buildings as long as they do not exceed 4 of the 8 building characteristics in NR 46.15(9), Wis. Admin. Code, or landscape around the building. The Council on Forestry did not discuss prohibiting landowners from maintaining their buildings, so this section does not accurately reflect the Council on Forestry recommendations. DNR recommends that this section be removed.

B



~~**77.874 Buildings prohibited.** Beginning on the effective date of this section .... [LRB inserts date], no person may construct, reconstruct, remodel, or improve any building that is located on land that is designated as managed forest land.~~



**Section 74. Line 7 through Line 9, Page 19.** This section allows landowners to sell or otherwise transfer ownership of all or part of the owner's parcel. Section 18, 19, and 20 then renumber s. 77.88(2)(a)1., 2. and 3., and place them in s. 77.88 (3)(a)1., 2., and 3. There is no definition of parcel; however there is a definition of large parcel, which wouldn't fit the conditions and needs of the small landowner. It appears that it may be just as



easy to use the following phrasing to get at the intent of the Council on Forestry to allow land sales to occur in any fashion. This change would flow well with the provisions in (ac), (am), (b), and (c).

77.88 (2) (a) ~~Except as provided in par. (am), an~~ An owner may sell or otherwise transfer ownership of all or part of a parcel of the owner's managed forest land. ~~managed forest land if the land transferred is one of the following: parcel.~~

**Section 80. Line 18, Page 19 through Line 2, Page 20.** This section talks about how land transfers affect a landowner's remaining lands. The proposed wording states that lands could remain in the MFL program if they are 80% productive, not more than 20% unsuitable, not developed for commercial recreation, trade or industry, and do not have a human residence can be allowed to remain in the MFL program, even if they are less than 10 acres or 20 acres, depending upon year of entry. In discussion with Council on Forestry, lands that did not meet the minimum criteria, including the acreage requirements, were recommended to be withdrawn. An easy fix to the proposed wording would be simple.

77.88 (2) (b) Remaining land; requirements met. If the land remaining after a transfer of part of a parcel under par. (a) is contiguous and meets the eligibility requirements under s. 77.82 (1) (a) 2- and (b), it shall continue to be designated as managed forest land, ~~until the expiration of the existing order, even if the parcel contains less than 10 acres the minimum number of acres specified in s. 77.82 (1) (a) 1. or 1m.~~ Notwithstanding s. 77.82 (12), ~~an owner may not file an application with the department for renewal of the order if the parcel contains less than 10 acres the minimum number of acres specified in s. 77.82 (1) (a) 1. or 1m.~~ No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed when the remaining land is withdrawn at the expiration of the order.

**Section 81. Line 4 through Line 9, Page 20.** Wording would need adjustment here to correspond with the wording in Section 74. Also, the county is expected to assess the withdrawal tax and fee.

77.88 (2) (c) Remaining land; requirements not met. If the land remaining ~~land~~ after a transfer of part of a parcel under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) 2- and (b), the department shall issue an order withdrawing the land and the county shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order withdrawing land under this paragraph.

**Section 86. Lines 14 through 18, Page 21.** This section states that lands that are withdrawn and any lands that remain after the withdrawal that do not continue to meet the eligibility requirements shall be withdrawn, and the owner will be assessed with a withdrawal tax and fee. There are two things that DNR found with this draft wording.

1. The draft wording appears to be missing the word "not" in Line 15.
2. Reference must be made to the county assessing the withdrawal tax and fee.

(b) If ~~any remaining land meets the entire parcel will be withdrawn or if any land that will remain after the withdrawal will not continue to meet~~ the eligibility requirements under s. 77.82 (1), the department shall issue an order withdrawing the land subject to the request and ~~the county~~ shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

**Section 90. Line 7 through Line 9, Page 22.** This section directs the department to assess against an owner the withdrawal tax and fee; however the Council on Forestry had wanted the county to do the assessing and billing.

77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection, the ~~department~~ county shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

B

**Section 91. Line 17, Page 22.** This section allows a landowner to withdraw lands as managed forest land other than for a human residence; however there appears to be no definition of "human residence" in the proposed changes to MFL. DNR is not certain if a definition should be created, but just wanted to point this out. There may be other references to a human residence as well throughout the proposed MFL language.

**Section 91. Lines 9 through 11, Page 23.** This section directs the department to assess against an owner the withdrawal tax and fee; however the Council on Forestry had wanted the county to do the assessing and billing.

X (c) Upon issuance of an order of withdrawal under this subsection, the ~~department~~ <sup>county</sup> shall assess the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

**Section 92. Additional Recommendations.** This section describes a way for landowners to voluntarily withdraw their lands as managed forest land in order to remove lands that exceed the productivity requirements. There is another MFL requirement that may need an exempt withdrawal, <sup>cloned</sup> which are lands that may meet productivity requirements but are not suitable for timber production. Here is some wording that may work:



**(3) VOLUNTARY WITHDRAWAL: UNSUITABILITY.** Upon the request of an owner to withdraw part of a parcel of the owner's land, the department shall issue an order of withdrawal if the department determines that the parcel is unsuitable to produce merchantable timber. The order shall withdraw only the number of acres that is necessary for the parcel to resume its ability to meet the requirements in s. 77.82(1)(a) and (b), Stats. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed. The department may promulgate a rule that establishes requirements for determining lands that are unsuitable.

D. Wake  
Council  
by (3k)  
Message  
to Mather

**Section 95.** This section discusses how a withdrawal tax is calculated and limits the length of the withdrawal to 5 years. DNR has no opinion on whether 5 or 10 years is the right number and will remain silent on the number of years.

T

A recommendation that we'd like to make is to create a definition of *tax liability*. DNR has had many conversations with landowners and attorneys over the words *tax liability* or *past tax liability* over the past several years, and whether the past tax liability was truly based on a formula that multiplies the assessed value in the year prior to withdrawal x the net town tax rate x number of years.

If the MFL law could create a definition of *past tax liability* we believe that much of the confusion on how the withdrawal tax is calculated could be resolved. Also, other provisions of the MFL law that discuss withdrawal taxes can refer back to the definition instead of being restated in individual provision of the law. Additionally, the definition could refer to *past tax liability*.

in  
77.88 (5)(a) c

JK 77.81 Definitions. In this subchapter:

(5g) "Past tax liability" means the product of the net property tax rate in the municipality in the year prior to withdrawal, the assessed value of the land for the same year, and 5 years or the number of years the land was designated as managed forest land, whichever is fewer.

JK  
review

X Section 95. Lines 6 through 11, Page 24. Assuming that the above is determined to be a good course of action, this section could be amended to read:

77.88 (5) (ae) Original orders. Except as provided in pars. (am), (ar), and (b), for land withdrawn during a managed forest land order, the withdrawal tax shall be the higher of the following: 1. An amount equal to the past tax liability, for the year prior to the withdrawal multiplied by 5 years or by the number of years

~~the land was designated as managed forest land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87 whichever is fewer.~~

**Section 97. Line 14, Page 24.** This section creates a title to the definitions in Sections 98 and 99. DNR believes that the proposed definition of "past tax liability" allows for the proper amount of withdrawal tax to be calculated if there will be a limit on the number of years the lands will be subject to the withdrawal tax. With this in mind, DNR recommends that the withdrawal tax for expanded orders be removed from statute and utilize the proposed "past tax liability" definition.

~~77.88(5)(ab) (title) Definitions.~~

**Section 98. Lines 16 through 17, Page 24.** This section amends the definition of an "expanded order," referencing the 2011 stats. DNR recommends that the definition of "past tax liability" would allow for lands that were added to an application under s. 77.82(4g)(b), 2011 stats. to be taxed accordingly, since the historical records in the DNR database would indicate the number of years the lands were enrolled. With this in mind, the definition of "expanded order" could be deleted.

~~77.85(ab)1. "Expanded order" means an order approved under s. 77.82(8) for which an application is filed under s. 77.82(4g)(b), 2011 stats.~~

**Section 99. Line 19 through Line 20, Page 24.** This section amends the definition of an "original order," referencing the 2011 stats. DNR recommends that the definition of "past tax liability" would allow for lands that were withdrawn and re-enrolled under an application under s. 77.82(4g)(b), 2011 stats. to be taxed accordingly, since the historical records in the DNR database would indicate the number of years the lands were enrolled. With this in mind, the definition of "expanded order" could be deleted.

~~77.85(5)(ab)2. "Original order" means the order from which designated land is withdrawn as authorized under s. 77.82(4g)(b), 2011 stats.~~

**Section 102, Line 3, Page 25.** Assuming that the proposed definition of "past tax liability" is created, this title could be deleted.

~~77.88(5)(ar) title Expanded Orders.~~

**Section 103. Lines 5 through 12, Page 25.** Assuming that the proposed definition of "past tax liability" is created, this section could be deleted.

~~77.88 (5) (ar) 1. For the portion of the land that is designated as managed forest land under the original order, an amount equal to the product of the total net property tax rate in the municipality in the year prior to the year in which the expanded order is approved and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by 5 years or by the number of years under the original order, less any amounts paid by the owner under ss. 77.84 (2) (a) and 77.87 during the time the land was designated as managed forest land under the original order whichever is fewer.~~

**Section 104. Lines 14 through 20, Page 25.** Assuming that the definition of "past tax liability" is created this section could be deleted.

~~77.88 (5) (ar) 2. An amount equal to the product of the total net property tax rate in the municipality in the year prior to this withdrawal and the assessed value of the land for the same year, as computed by the department of revenue, multiplied by 5 years or by the number of years the land was designated as land~~

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~~under the expanded order, less any amounts paid by the owner under ss. 77.84 (2) (am) and 77.87 during the time the land is designated as managed forest land under the expanded order whichever is fewer.~~

**Section 105. Line 22, Page 25.** This section creates a title for renewals to make it clear that a withdrawal tax for a renewal uses a maximum of 5 years in the withdrawal tax or the numbers of years since the lands were renewed. DNR believes that the proposed definition of "past tax liability" would include renewals, making this section duplicitous. DNR recommends that this section is deleted from statute.

T

~~77.88 (5) (b) (title) Renewals.~~

**Section 106. Lines 3 through 7, Page 26.** Assuming that the definition of "past tax liability" is created this section could be deleted.

~~77.88 (5) (b) For land withdrawn after the renewal of a managed forest land order, the withdrawal tax shall be the higher of the following: 1. An amount equal to the past tax liability for the year prior to the withdrawal multiplied by 5 years or by the number of years since the renewal, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87 whichever is fewer.~~

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**Section 109. Line 11 through Line 17, Page 26.** This section speaks of the distribution of the \$300 withdrawal fee if the lands that are withdrawn span county lines. In discussions with the Wisconsin Counties Association it was stated that each county would receive their own \$300 instead of pro-rating the \$300 based on percentages of MFL lands within each county. Since DNR would be required to create and record separate withdrawal orders for each separate county, the \$300 is added to each separate withdrawal. Additionally, the county should also be assessing the withdrawal fee along with the withdrawal tax.

~~77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department county under subs. (1) (c), (2) (am), (c), and (f), (3), and (3m) shall be \$300 and shall be paid by the owner to the county in which the land subject to the withdrawal is located. If the land is located in more than one county, the department shall calculate the amount owed each county by dividing the \$300 by the total number of acres of the land subject to withdrawal and by then multiplying that quotient by the number of acres located in that county.~~

C

**Section 111. Line 20, Page 26 through Line 5, Page 27.** The wording for taxation district has been replaced in all instances in this paragraph, however one instance of taxation district has been overlooked. This last reference to taxation district should also be replaced with municipal for consistency in wording.

~~77.88 (7) PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m) are due and payable to the department each county in which the land is located on the last day of the month following the effective date of the withdrawal order. Amounts received shall be credited to the conservation fund. If the owner of the land fails to pay the tax or fee, the department county shall certify to the taxation district municipal clerk the amount due of each municipality in which the land is located the amount due. The taxation district municipal clerk shall enter the delinquent amount on the property tax roll as a special charge.~~

C

**Section 114. Line 19 through Line 24, Page 27.** This section talks about how payments are made from the counties to the municipalities. To make financial transactions easier for the counties and municipalities, DNR recommends that the county pays 80% of money received under s. 77.84(3)(b) to the municipality and retains 20% for their own treasury ~~It is fine that this does not include the withdrawal fees.~~

C

~~77.89 (1) PAYMENT PAYMENTS BY COUNTIES TO MUNICIPALITIES; WITHDRAWAL AND YIELD TAXES. By June 30 of each year, the department, from the appropriation under s. 20.370 (5) (bv), each county shall pay 10080 percent of each payment received under ss. 77.84 (3) (b) and 77.87 (3) and 100 percent of each withdrawal tax payment received under s. and 77.88 (7) to the treasurer of each municipality~~

X

in which is ~~located~~ the land to which the payment applies is located and shall deposit the remainder in the county treasury.

**Amendment not included in the draft legislation.** S. 77.88(1)(c) was not amended in the draft legislation, however DNR feels that this provision is critical to establishing the authority for counties to develop and assess a withdrawal tax and fee against a landowner for early withdrawal from the program. All other references about withdrawal taxes and fees are fine in the proposed legislation. Adding this provision would make it complete.

 (c) If the department determines that land should be withdrawn, it shall issue an order withdrawing the land as managed forest land and the county shall assess against the owner the tax under sub. (5) and the withdrawal fee under sub. (5m).

**Section 121. Initial applicability. Line 4 through Line 12, Page 29.** This section discusses a date in which DNR will turn over the collection of yield taxes, and withdrawal taxes and fees to the county. DNR requests that the effective date of these provisions is January 1, 2015 to allow time for updating computer systems to allow for electronic transmissions of the data, and for DNR to develop and train county staff on the new process.

**Section 121. Initial applicability. Line 13 through Line 15, Page 29.** This building requirement is proposed to become applicable to all landowners for initial applications, applications to convert forest croplands, and applications for renewals that are filed on the effective date of the subsection. DNR would prefer to have an effective date of January 1, 2015 so that all MFL orders effective January 1, 2015 will no longer be able to have buildings on MFL lands. DNR likely send all landowners who have applied for MFL with an effective date of January 1, 2015 and inform them of the change in the MFL law to prohibit buildings, and ask the landowners to modify their applications to comply with the new MFL provision. DNR's concern of having the building requirement effective on the date of the subsection is that some landowner may have applied already and could argue that they applied before the building prohibition became effective, therefore they are allowed to have their cabin or building on MFL lands.

## Gibson-Glass, Mary

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**From:** Nelson, Kathryn J - DNR <Kathryn.Nelson@wisconsin.gov>  
**Sent:** Wednesday, November 27, 2013 8:00 AM  
**To:** Gibson-Glass, Mary  
**Cc:** Potvin, Nicole R - DNR; Mather, Robert J - DNR  
**Subject:** RE: MFL that lies in more than one county

Hi Mary,

DNR issues separate orders for lands in each county if the MFL crosses county lines. If we have to withdraw MFLs that cross county lines, we issue separate withdrawal orders for each county as well. The \$300 withdrawal fee is issued for each withdrawal that is created, so a person who has MFL in two counties will get two \$300 withdrawal fees, one for each withdrawal in each county. DNR does not currently prorate the withdrawal fee. I hope that this helps. Please let me know if you need more information.

Kathy

 *Kathryn J. Nelson*

Bureau of Forest Management

Wisconsin Department of Natural Resources

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We are committed to service excellence.  
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to evaluate how I did.

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**From:** Mather, Robert J - DNR  
**Sent:** Tuesday, November 26, 2013 8:13 PM  
**To:** Nelson, Kathryn J - DNR  
**Cc:** Potvin, Nicole R - DNR  
**Subject:** FW: MFL that lies in more than one county

Hi Kathy, Please get back to Mary. Thanks, Bob

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**From:** Gibson-Glass, Mary [<mailto:Mary.Gibson-Glass@legis.wisconsin.gov>]  
**Sent:** Tuesday, November 26, 2013 4:36 PM  
**To:** Mather, Robert J - DNR  
**Subject:** MFL that lies in more than one county

Bob-

I am just getting started on the redraft of LRB -3547, but I am having trouble in how the withdrawal tax would be assessed if the land is in more than one county. I assume that there are orders that cover land in more than one

county. Would the department enter separate orders of withdrawals? Would it be based on the number of acres in each county?

And what about the withdrawal fee, how would that be prorated among the counties?

Thanks,

Mary