



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3547/03
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D-Note

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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1 AN ACT *to repeal* 20.370 (1) (cx), 77.82 (2m) (ac), 77.82 (2m) (ag), 77.82 (2m) (am),
2 77.82 (2m) (c), 77.82 (2m) (dm) 1., 77.82 (2m) (dm) 2., 77.82 (3) (am), 77.82 (4g),
3 77.82 (4m) (d), 77.86 (2), 77.86 (3) (title), 77.87 (1g) (d), 77.88 (3g) (a), 77.88 (4),
4 77.88 (5) (a) 1. and 2., 77.88 (5) (ab), 77.88 (5) (ar), 77.88 (5) (b), 77.88 (5) (c),
5 77.88 (6) and 77.91 (3); *to renumber* 77.81 (1), 77.86 (1) (a), 77.88 (2) (a) 1.,
6 77.88 (2) (a) 2., 77.88 (2) (a) 3. and 77.89 (2) (b); *to renumber and amend* 77.81
7 (2m), 77.82 (1) (bn), 77.82 (12), 77.86 (1) (title), 77.86 (1) (b), 77.86 (1) (c), 77.86
8 (1) (d), 77.86 (3), 77.88 (2) (a) (intro.), 77.88 (2) (e), 77.88 (2) (f), 77.88 (3), 77.88
9 (5) (a) (intro.) and 77.89 (2) (a); *to amend* 20.370 (5) (bv), 74.23 (1) (a) 2., 74.25
10 (1) (a) 2., 74.25 (1) (a) 3., 74.30 (1) (b), 74.30 (1) (c), 77.82 (1) (a) 1., 77.82 (1) (a)
11 2., 77.82 (1) (b) 3., 77.82 (2m) (title), 77.82 (3) (title), 77.82 (3) (ag), 77.82 (3) (ar),
12 77.82 (3) (c) (intro.), 77.82 (3) (g), 77.82 (4), 77.83 (2) (b), 77.84 (3) (b), 77.86 (4),
13 77.86 (5) (a), 77.86 (5) (b), 77.87 (1), 77.87 (2), 77.87 (3), 77.87 (5), 77.876 (1),
14 77.876 (4), 77.88 (title), 77.88 (1) (b) 1., 77.88 (1) (c), 77.88 (2) (am), 77.88 (2) (b),
15 77.88 (2) (c), 77.88 (3) (title), 77.88 (3g) (title), 77.88 (3g) (am) (intro.), 77.88 (3g)

1 (b), 77.88 (3m), 77.88 (5) (am) 1., 77.88 (5m), 77.88 (7), 77.88 (8) (b), 77.883 (3),
2 77.885 (intro.), 77.89 (1), 77.89 (2) (title) and 77.91 (3m); **to repeal and**
3 **recreate** 77.86 (title); and **to create** 77.10 (2) (d), 77.81 (1d), 77.81 (2g), 77.81
4 (2r), 77.81 (4m), 77.82 (1) (a) 1m., 77.82 (3m), 77.82 (12) (a) 2., 77.82 (12) (a) 4.,
5 77.82 (12) (a) 5., 77.82 (12) (a) 6., 77.83 (2) (d), 77.86 (1g) (title), 77.86 (4m), 77.88
6 (1) (bn), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2) (d) (title), 77.88 (3g)
7 (c), 77.88 (3j), 77.88 (3k), 77.88 (3L), 77.88 (3p), 77.88 (4m), 77.88 (5) (ac), 77.88
8 (5) (am) (title) and 77.89 (3) (title) of the statutes; **relating to:** eligibility
9 requirements under the managed forest land program relating to parcel size
10 and production of merchantable timber, management plans for managed forest
11 lands, orders adding and withdrawing managed forest land, renewal of orders
12 designating managed forest land, areas of managed forest lands that are open
13 for public access, buildings located on managed forest land, regulation of
14 cutting of timber on managed forest land, withdrawal taxes and fees imposed
15 on the withdrawal of managed forest land and yield taxes imposed for cutting
16 timber from managed forest land, the sale or transfer of managed forest land,
17 expiration of orders designating managed forest land, withdrawal of forest
18 croplands that are held in trust for Indian tribes, a study of the managed forest
19 land program, a report on exempt withdrawals from the managed forest land
20 program and the forest cropland program, elimination of the woodland tax law,

1 granting rule-making authority, requiring the exercise of rule-making
2 authority, and providing a penalty.

Analysis by the Legislative Reference Bureau

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

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

10 74.23 (1) (a) 2. Pay to the proper treasurer all collections of special
11 assessments, special charges and special taxes, except that occupational taxes under
12 ss. 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes
13 under ch. 77 shall be settled for under s. 74.25 (1) (a) 1. to 8.

14 **SECTION 4.** 74.25 (1) (a) 2. of the statutes is amended to read:

15 74.25 (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 subs. 5. to 8.

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

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

5 **SECTION 6.** 74.30 (1) (b) of the statutes is amended to read:

6 74.30 (1) (b) Pay to the proper treasurer all collections of special assessments,
7 special charges and special taxes, except that occupational taxes under ss. 70.40 to
8 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under ch. 77
9 shall be settled for under pars. (e) to (h).

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

11 74.30 (1) (c) Retain all collections of special assessments, special charges and
12 special taxes due to the taxation district, except that occupational taxes under ss.
13 70.40 to 70.421 and forest cropland, ~~woodland~~ and managed forest land taxes under
14 ch. 77 shall be settled for under pars. (e) to (h).

15 **SECTION 8.** 77.10 (2) (d) of the statutes is created to read:

16 77.10 (2) (d) Upon request of an Indian tribe, the department shall issue an
17 order of withdrawal for the land that is owned in fee and that is subject to a contract
18 under s. 77.03. The land withdrawn is not subjected to the tax payment calculated
19 under par. (a) if all of the following apply:

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

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

25 **SECTION 9.** 77.81 (1) of the statutes is renumbered 77.81 (1p).

1 **SECTION 10.** 77.81 (1d) of the statutes is created to read:

2 77.81 (1d) “Building” means any structure used for sheltering people,
3 machinery, animals, or plants; used for storing property; used for parking, sales, or
4 display space; or used as a place of employment.

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

5 **SECTION 11.** 77.81 (2g) of the statutes is created to read:

6 77.81 (2g) “Improvements” include septic fields, wells, and water systems.

7 **SECTION 12.** 77.81 (2m) of the statutes is renumbered 77.81 (1m) and amended
8 to read:

9 77.81 (1m) “~~Independent certified~~ Certified plan writer” means a plan writer
10 certified by the department ~~but who is not acting under contract with the department~~
11 under s. 77.82 (3) (g).

12 **SECTION 13.** 77.81 (2r) of the statutes is created to read:

13 77.81 (2r) “Large property” means one or more separate parcels of land that
14 are under the same ownership, that collectively are greater than 1,000 acres in size,
15 and that are designated as managed forest land.

16 **SECTION 14.** 77.81 (4m) of the statutes is created to read:

17 77.81 (4m) “Natural disaster” means fire, ice, snow, wind, flooding, insects, or
18 disease.

19 **SECTION 15.** 77.82 (1) (a) 1. of the statutes is amended to read:

20 77.82 (1) (a) 1. It consists of at least 10 contiguous acres, except as provided in
21 ~~this subdivision. The par. (am). This subdivision applies to applications under sub.~~
22 (2), (4m), or (12) that are filed before the effective date of this subdivision [LRB
23 inserts date].

1 ~~(am) For purposes of par. (a) 1. and 1m., the fact that a lake, river, stream or~~
2 ~~flowage, a public or private road or a railroad or utility right-of-way separates any~~
3 ~~part of the land from any other part does not render a parcel of land noncontiguous.~~
4 ~~If a part of a parcel of at least 10 contiguous acres is separated from another part of~~
5 ~~that parcel by a public road, that part of the parcel may be enrolled in the program,~~
6 ~~even if that part is less than 10 acres, if that part meets the requirement under subd.~~
7 ~~2. and is not ineligible under par. (b).~~

8 **SECTION 16.** 77.82 (1) (a) 1m. of the statutes is created to read:

9 77.82 (1) (a) 1m. It consists of at least 20 contiguous acres, except as provided
10 in par. (am). This subdivision applies to applications under sub. (2), (4m), or (12) that
11 are filed on or after the effective date of this subdivision [LRB inserts date].

12 **SECTION 17.** 77.82 (1) (a) 2. of the statutes is amended to read:

13 77.82 (1) (a) 2. At least 80% of the parcel must be producing or capable of
14 producing a minimum of 20 cubic feet of merchantable timber per acre per year,
15 except as provided in sub. (1m) and s. 77.88 (1) (bn).

16 **SECTION 18.** 77.82 (1) (b) 3. of the statutes is amended to read:

17 77.82 (1) (b) 3. A parcel ~~that is developed for a human residence on which a~~
18 building or an improvement associated with the building is located.

19 **SECTION 19.** 77.82 (1) (bn) of the statutes is renumbered 77.88 (3g) (d) and
20 amended to read:

21 77.88 (3g) (d) For purposes of ~~par. (b) 3.~~ [✓] this subsection and [✓] sub. (3j), the
22 department by rule shall define “human residence” to include a residence of the
23 applicant regardless of whether it is the applicant’s primary residence. The
24 definition may also include up to one acre surrounding the residence for a residence
25 that is not the applicant’s primary residence.

1 **SECTION 20.** 77.82 (2m) (title) of the statutes is amended to read:

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

3 **SECTION 21.** 77.82 (2m) (ac) of the statutes is repealed.

4 **SECTION 22.** 77.82 (2m) (ag) of the statutes is repealed.

5 **SECTION 23.** 77.82 (2m) (am) of the statutes is repealed.

6 **SECTION 24.** 77.82 (2m) (c) of the statutes is repealed.

7 **SECTION 25.** 77.82 (2m) (dm) 1. of the statutes is repealed.

8 **SECTION 26.** 77.82 (2m) (dm) 2. of the statutes is repealed.

9 **SECTION 27.** 77.82 (3) (title) of the statutes is amended to read:

10 77.82 (3) (title) ~~MANAGEMENT PLAN PLANS.~~

11 **SECTION 28.** 77.82 (3) (ag) of the statutes is amended to read:

12 77.82 (3) (ag) A proposed management plan shall cover the entire acreage of
13 each parcel subject to the application and shall be prepared by ~~an independent a~~
14 ~~certified plan writer or by the department if par. (am) applies~~ on a form provided by
15 the department.

16 **SECTION 29.** 77.82 (3) (am) of the statutes is repealed.

17 **SECTION 30.** 77.82 (3) (ar) of the statutes is amended to read:

18 77.82 (3) (ar) For ~~a~~ each proposed management plan ~~prepared by an~~
19 ~~independent certified plan writer prepared under par. (ag),~~ the department, after
20 considering the owner's forest management objectives as stated under sub. (2) (e),
21 shall review and either approve or disapprove the proposed management plan. If the
22 department disapproves the proposed plan, it shall inform the applicant of the
23 changes necessary to qualify the plan for approval upon subsequent review. ~~At the~~
24 ~~request of the applicant, the department may agree to complete the proposed~~
25 ~~management plan.~~

1 **SECTION 31.** 77.82 (3) (c) (intro.) of the statutes is amended to read:

2 77.82 (3) (c) (intro.) To qualify for approval, a management plan shall include
3 all of the following items:

4 **SECTION 32.** 77.82 (3) (g) of the statutes is amended to read:

5 77.82 (3) (g) The department shall certify plan writers and shall promulgate
6 rules specifying the qualifications that a person must satisfy to become a certified
7 plan writer. ~~For management plans prepared or completed by the department under~~
8 ~~this subsection, the department may contract with plan writers certified by the~~
9 ~~department to prepare and complete these plans.~~

10 **SECTION 33.** 77.82 (3m) of the statutes is created to read:

11 77.82 (3m) MANAGEMENT PLANS; LARGE PROPERTIES. (a) Notwithstanding sub.
12 (3) (c), the department may modify any item that is required in a management plan
13 for a large property. In determining whether to make a modification, the department
14 shall consider all of the following:

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

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

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

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

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

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

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

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

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

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

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

16 c. A description of the types of vegetation cover. The department may require
17 that the description include the species and density of the vegetation and the areas
18 covered by the vegetation.

19 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?

20 **SECTION 34.** 77.82 (4) of the statutes is amended to read:

21 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
22 designated as managed forest land ~~under an order that takes effect on or after April~~
23 ~~28, 2004,~~ may file an application with the department to designate as managed forest

1 land an additional parcel of land if the additional parcel is at least 3 acres in size and
2 is contiguous to any of that designated land. The application shall be accompanied
3 by a nonrefundable \$20 application recording fee unless a different amount for the
4 fee is established by the department by rule at an amount equal to the average
5 expense to the department of recording an order issued under this subchapter. The
6 fee shall be deposited in the conservation fund and credited to the appropriation
7 under s. 20.370 (1) (cr). The application shall be filed on a department form and shall
8 contain any additional information required by the department.

9 SECTION 35. 77.82 (4g) of the statutes is repealed.

10 SECTION 36. 77.82 (4m) (d) of the statutes is repealed.

11 SECTION 37. 77.82 (12) of the statutes is renumbered 77.82 (12) (a) and amended
12 to read:

13 77.82 (12) (a) An owner of managed forest land may file an application with the
14 department under sub. (2) for renewal of the order. An application for renewal shall
15 be filed no later than the June 1 before the expiration date of the order. The
16 application shall specify whether the owner wants the order renewed for 25 or 50
17 years. The provisions under subs. (3), (5), (6), and (7) do not apply to an application
18 under this subsection paragraph. The department may deny the application only if
19 the any of the following apply:

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

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

23 7. There are delinquent taxes on the land.

24 (b) If the application is denied, the department shall state the reason for the
25 denial in writing.

1 **SECTION 38.** 77.82 (12) (a) 2. of the statutes is created to read:

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

5 **SECTION 39.** 77.82 (12) (a) 4. of the statutes is created to read:

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

10 **SECTION 40.** 77.82 (12) (a) 5. of the statutes is created to read:

11 77.82 (12) (a) 5. No review of the mandatory forestry or soil conservation
12 practices or the mandatory management activities contained in the management
13 plan has been conducted within the 5 years immediately preceding the date of the
14 application for renewal.

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

15 **SECTION 41.** 77.82 (12) (a) 6. of the statutes is created to read:

16 77.82 (12) (a) 6. Within the 5 years immediately preceding the date of the
17 application for renewal, the management plan has not been updated to reflect the
18 completion of any forestry or soil conservation practices or management activities
19 contained in the plan.

20 **SECTION 42.** 77.83 (2) (b) of the statutes is amended to read:

21 77.83 (2) (b) An owner may restrict public access to any area of open managed
22 forest land which is within 300 feet of any building or within 300 feet of a commercial

1 logging, thinning, or reforestation operation that conforms or other forest resource
2 management activity if the operation or activity conforms to the management plan.

3 **SECTION 43.** 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 **SECTION 44.** 77.84 (3) (b) of the statutes is amended to read:

12 77.84 (3) (b) Immediately after receiving the certification of the county clerk
13 that a tax deed has been taken, the department shall issue an order withdrawing the
14 land as managed forest land. ~~The notice requirement under s. 77.88 (1) does not~~
15 ~~apply to the department's action under this paragraph. The department shall notify~~
16 ~~the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and,~~
17 shall determine the amount of the withdrawal tax, as determined under s. 77.88 (5),
18 and shall certify that amount to the county in which the land is located. ~~The amount~~
19 ~~of the tax and the fee shall be payable to the department under s. 75.36 (3) if the~~
20 ~~property is sold by the county. The amount shall be credited to the conservation fund.~~
21 The county shall then assess the withdrawal tax and the withdrawal fee under 77.88
22 (5m) against the owner of the land. The notice requirement under s. 77.88 (1) does
23 not apply to the department's action under this paragraph.

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

1 **SECTION 45.** 77.86 (title) of the statutes is repealed and recreated to read:

2 **77.86 (title) Cutting practices.**

3 **SECTION 46.** 77.86 (1) (title) of the statutes is renumbered 77.86 (1b) (title) and
4 amended to read:

5 **77.86 (1b) (title) CUTTING ~~REGULATED~~ PROHIBITED.**

6 **SECTION 47.** 77.86 (1) (a) of the statutes is renumbered 77.86 (1b).

7 **SECTION 48.** 77.86 (1) (b) of the statutes is renumbered 77.86 (1g) (a) and
8 amended to read:

9 **77.86 (1g) (a)** Except as provided under ~~sub.~~ subs. (4m) and (6), an owner who
10 intends to cut merchantable timber on managed forest land shall, at least 30 days
11 before the cutting is to take place, on a form provided by the department, file a notice
12 of intent to cut and request approval of the proposed cutting from the department.

13 **SECTION 49.** 77.86 (1) (c) of the statutes is renumbered 77.86 (1g) (b) and
14 amended to read:

15 **77.86 (1g) (b)** If the ~~proposed~~ cutting proposed under par. (a) conforms to the
16 management plan and is consistent with sound forestry practices, the department
17 shall approve the request.

18 **SECTION 50.** 77.86 (1) (d) of the statutes is renumbered 77.86 (1g) (c) and
19 amended to read:

20 **77.86 (1g) (c)** If the ~~proposed~~ cutting proposed under par. (a) does not conform
21 to the management plan or is not consistent with sound forestry practices, the
22 department shall assist the owner in developing an acceptable proposal before
23 approving the request.

24 **SECTION 51.** 77.86 (1g) (title) of the statutes is created to read:

25 **77.86 (1g) (title) APPROVAL BY DEPARTMENT.**

1 **SECTION 52.** 77.86 (2) of the statutes is repealed.

2 **SECTION 53.** 77.86 (3) (title) of the statutes is repealed.

3 **SECTION 54.** 77.86 (3) of the statutes is renumbered 77.86 (1g) (d) and amended
4 to read:

5 77.86 (1g) (d) All cutting specified in the notice under ~~sub. (1) (b)~~ par. (a) shall
6 be commenced within one year after the date the proposed cutting is approved. The
7 owner shall report to the department the date on which the cutting is commenced.

8 **SECTION 55.** 77.86 (4) of the statutes is amended to read:

9 77.86 (4) REPORTING. Within 30 days after completion of any cutting approved
10 ~~under this section subject to sub. (1g)~~, the owner shall report to the department, on
11 a form provided by the department, a description of the species of wood, kind of
12 product and the quantity of each species cut as shown by the scale or measurement
13 made on the ground as cut, skidded, loaded or delivered, or by tree scale certified by
14 a forester acceptable to the department if the wood is sold by tree measurement.

15 **SECTION 56.** 77.86 (4m) of the statutes is created to read:

16 77.86 (4m) LARGE PROPERTIES. (a) The owner of a large property is exempt from
17 the requirements under subs. (1g) and (4) if all of the following apply:

18 1. The owner has received certification from an independent forestry
19 organization that the owner is qualified to ensure that cutting of timber from the
20 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.

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

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

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

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

7 1. Requirements for cutting notices and reports.

8 2. Time limits for the completion of cuttings.

9 3. Procedures for requesting variances from the requirements established
10 under subs. 1. and 2.

11 4. Procedures to allow the department to audit the cutting of timber on the large
12 property.

13 **SECTION 57.** 77.86 (5) (a) of the statutes is amended to read:

14 77.86 (5) (a) Any person who fails to file the notice required under sub. ~~(1)~~(b)
15 (1g) (a), who fails to file a report as required under sub. (4), ~~or~~ who files a false report
16 under sub. (4), or who fails to comply with a rule promulgated under sub. (4m) (c)
17 shall forfeit not more than \$1,000.

18 **SECTION 58.** 77.86 (5) (b) of the statutes is amended to read:

19 77.86 (5) (b) Any owner who cuts merchantable timber in violation of this
20 section or a rule promulgated under sub. (4m) (c) is subject to a forfeiture equal to
21 20% of the current value of the merchantable timber cut, based on the stumpage
22 value established under s. 77.91 (1).

23 **SECTION 59.** 77.87 (1) of the statutes is amended to read:

24 77.87 (1) TAXATION. The department shall ~~assess a~~ determine the amount of
25 yield tax to be assessed against each an owner who cuts merchantable timber in a

✓
by a county

1 given county and who files a report under s. 77.86. If the owner fails to timely file
 2 a report under s. 77.86 (4) or fails to timely file a report as required by a rule
 3 promulgated under s. 77.86 (4m) (c), the department shall determine the value of the
 4 merchantable timber cut ~~for the assessment of~~ and the yield tax. The department
 5 shall then certify to each county in which the cutting occurred the amount of yield
 6 tax to be assessed by that county. The yield tax assessed under this subsection 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~~ A county assessing a yield tax under
 9 this subsection or under sub. (2) shall mail a copy of the certificate of assessment to
 10 the owner at the owner's last-known address.

11 SECTION 60. 77.87 (1g) (d) of the statutes is repealed.

12 SECTION 61. 77.87 (2) of the statutes is amended to read:

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

21 SECTION 62. 77.87 (3) of the statutes is amended to read:

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

1 any tax that is paid later than the due date. ~~Amounts received shall be credited to~~
2 ~~the conservation fund.~~

3 SECTION 63. 77.87 (5) of the statutes is amended to read:

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

10 SECTION 64. 77.876 (1) of the statutes is amended to read:

11 77.876 (1) ASSESSMENT. The department shall certify to each municipality in
12 which the ~~property~~ land is located an owner's failure to complete a forestry practice
13 during the period of time required under an applicable management plan, and the
14 municipality shall impose a noncompliance assessment of \$250 against the owner for
15 each failure. The department shall mail a copy of the certificate of assessment to the
16 owner at the owner's last-known address and to the municipality.

17 SECTION 65. 77.876 (4) of the statutes is amended to read:

18 77.876 (4) DELINQUENCY. If an assessment due under sub. (1) is not paid on or
19 before the last day of the August following the date specified under sub. (2), the
20 ~~municipality shall certify to the taxation district clerk the description of the land and~~
21 ~~the amount due for the assessment and interest.~~ The ~~taxation district~~ municipal
22 clerk shall enter the delinquent amount on the property tax roll as a special charge.

23 SECTION 66. 77.88 (title) of the statutes is amended to read:

24 77.88 (title) **Withdrawal; transfer of ownership; nonrenewal**
25 **expiration.**

1 **SECTION 67.** 77.88 (1) (b) 1. of the statutes is amended to read:

2 77.88 (1) (b) 1. Failure of the land to conform to an eligibility requirement
3 under s. 77.82 (1), except as provided in par. (bn).

4 **SECTION 68.** 77.88 (1) (bn) of the statutes is created to read:

5 77.88 (1) (bn) 1. If a parcel of managed forest land has been damaged by a
6 natural disaster, the owner of the parcel may notify the department, and the
7 department shall establish a period of time that the owner of the parcel will have to
8 restore the productivity of the land so that it meets the requirements under s. 77.82
9 (1) (a) 2.

10 2. If the owner fails to complete the restoration in the applicable period of time,
11 the owner may request that the department withdraw all or part of the land in
12 accordance with sub. (3) ^{or (3k)} or the department may proceed with a withdrawal by
13 department order under sub. (1).

NOTE TO MGG: Should the reference to sub. (3) be changed to sub. (3k)? Under this
draft, an owner may withdraw under sub. (3) only if the land 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 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..." If you go this route, sub. (3k) may need some changes too. -eev

14 3. The department may promulgate a rule that establishes criteria to be used
15 by the department for determining the length of time that an owner shall have to
16 complete the restoration.

17 **SECTION 69.** 77.88 (1) (c) of the statutes is amended to read:

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

1 shall then assess the withdrawal tax and the withdrawal fee under sub. (5m) against
2 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. ✓

3 **SECTION 70.** 77.88 (2) (a) (title) of the statutes is created to read:

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

5 **SECTION 71.** 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 of a parcel of the owner's managed forest land if ~~the~~
9 land transferred is one of the following:

10 **SECTION 72.** 77.88 (2) (a) 1. of the statutes is renumbered 77.88 (3) (a) 1. ✓
11 **SECTION 73.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (a) 2.
12 **SECTION 74.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (a) 3.

13 **SECTION 75.** 77.88 (2) (ac) (title) of the statutes is created to read:

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

15 **SECTION 76.** 77.88 (2) (am) of the statutes is amended to read:

16 77.88 (2) (am) Transferred land; requirements not met. If the land transferred
17 under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and
18 (b), the department shall issue an order withdrawing the land ~~from managed forest~~
19 land designation and shall assess against the owner a, shall determine the amount
20 of the withdrawal tax under sub. (5), and shall certify that amount to the county in

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19-12

1 which the land is located. The county shall then assess the withdrawal tax and the
2 withdrawal fee under sub. (5m) against the owner of the land.

3 **SECTION 77.** 77.88 (2) (b) of the statutes is amended to read:

4 77.88 (2) (b) Remaining land; requirements met. If the land remaining after
5 a transfer under par. (a) ~~is contiguous and~~ meets the eligibility requirements under
6 s. 77.82 (1) (a) ~~2.~~ and (b), ~~it~~ the remaining land shall continue to be designated as
7 managed forest land ~~until the expiration of the existing order, even if the parcel~~
8 ~~contains less than 10 acres. Notwithstanding s. 77.82 (12), an owner may not file an~~
9 ~~application with the department for renewal of the order if the parcel contains less~~
10 ~~than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m)~~
11 ~~may be assessed when the remaining land is withdrawn at the expiration of the~~
12 ~~order.~~

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

13 **SECTION 78.** 77.88 (2) (c) of the statutes is amended to read:

14 77.88 (2) (c) Remaining land; requirements not met. If the ~~remaining~~ land
15 remaining after a transfer under par. (a) does not meet the eligibility requirements
16 under s. 77.82 (1) (a) ~~2.~~ and (b), the department shall issue an order withdrawing the
17 land ~~and shall assess against the owner, shall determine the amount of the~~
18 withdrawal tax under sub. (5), and shall certify that amount to the county in which
19 the land is located. The county shall then assess the withdrawal tax and the
20 withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled
21 to a hearing 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?

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

1 77.88 (2) (d) (title) *Report by transferee; fee.*

2 **SECTION 80.** 77.88 (2) (e) of the statutes is renumbered 77.88 (2) (ac) 1. and
3 amended to read:

4 77.88 (2) (ac) 1. ~~The transferred~~ If the land shall remain transferred under par.
5 (a) meets the eligibility requirements under s. 77.82 (1) (a) and (b), the land shall
6 continue to be designated as managed forest land if the transferee, within 30 days
7 after the transfer, certifies to the department an intent to comply with the existing
8 management plan for the land and with any amendments to the plan, and provides
9 proof that each person holding any encumbrance on the land agrees to the
10 designation. The transferee may designate an area of the transferred land closed to
11 public access as provided under s. 77.83. The department shall issue an order
12 continuing the designation of the land as managed forest land under the new
13 ownership.

14 **SECTION 81.** 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 2. and
15 amended to read:

16 77.88 (2) (ac) 2. If the transferee does not provide the department with the
17 certification required under ~~par. (e) subd. 1.~~, the department shall issue an order
18 withdrawing the land ~~and shall assess against the transferee,~~ shall determine the
19 amount of the withdrawal tax under sub. (5), and shall certify that amount to the
20 county in which the land is located. The county shall then assess the withdrawal tax
21 and the withdrawal fee under sub. (5m) against the transferee. Notwithstanding s.
22 77.90, the transferee is not entitled to a hearing on an order withdrawing land under
23 this paragraph subdivision.

24 **SECTION 82.** 77.88 (3) (title) of the statutes is amended to read:

25 77.88 (3) (title) VOLUNTARY WITHDRAWAL, TOTAL OR PARTIAL.

1 SECTION 83. 77.88 (3) of the statutes is renumbered 77.88 (3) (a) (intro.) and
2 amended to read:

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

6 (b) If any remaining land meets the entire parcel will be withdrawn or if any
7 land that will remain after the withdrawal will continue to meet the eligibility
8 requirements under s. 77.82 (1), the department shall issue an order withdrawing
9 the land subject to the request and shall assess against the owner, shall determine
10 the amount of the withdrawal tax under sub. (5), and shall certify that amount to the
11 county in which the land is located. The county shall then assess the withdrawal tax
12 and the withdrawal fee under sub. (5m) against the owner of the land.

13 SECTION 84. 77.88 (3g) (title) of the statutes, as created by 2013 Wisconsin Act
14 20, is amended to read:

15 77.88 (3g) (title) ~~WITHDRAWAL FOR~~ VOLUNTARY WITHDRAWAL; CONSTRUCTION OF A
16 RESIDENCE.

17 SECTION 85. 77.88 (3g) (a) of the statutes, as created by 2013 Wisconsin Act 20,
18 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.

19 SECTION 86. 77.88 (3g) (am) (intro.) of the statutes, as created by 2013
20 Wisconsin Act 20, is amended to read:

21 77.88 (3g) (am) (intro.) Except as provided in par. (b), upon the request of an
22 owner of managed forest land ~~(to withdraw at least one acre of the owner's land as managed forest land, the~~

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22-12

1 department shall ~~order withdrawal of~~ issue an order withdrawing the land if all of
2 the following apply:

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

5 77.88 (3g) (b) The department may not issue an order ~~withdrawal of~~
6 withdrawing land under par. (am) from a parcel of managed forest land if the
7 department has previously ~~ordered withdrawal of~~ issued an order withdrawing land
8 under par. (am) from that parcel of managed forest land during the term of the order
9 designating the land as managed forest land.

10 **SECTION 88.** 77.88 (3g) (c) of the statutes is created to read:

11 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,
12 the 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 **SECTION 89.** 77.88 (3j) of the statutes ~~is~~ created to read:

17 77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a)

18 Except as provided in par. (b), upon the request of an owner ^{of managed forest land ✓} to withdraw part of a
19 parcel of the owner's land, the department shall issue an order withdrawing the land
20 subject to the request if all of the following apply:

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

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

← INSERT
23-15

1 3. If the land is subject to a city, village, town, or county zoning ordinance that
 2 establishes a minimum acreage for ownership of land or for a construction site, the
 3 owner requests that the department withdraw not less than that minimum acreage.

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

****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).

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

8 2. For land that is designated as managed forest land under an order with a
 9 term of 50 years, the department may not issue an order of withdrawal under par.
 10 (a) if the department has previously issued 2 orders of withdrawal under par. (a) from
 11 that parcel of managed forest land during the term of the order.

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

17 **SECTION 90.** 77.88 (3k) of the statutes is created to read:

18 77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner
 19 to withdraw part of a parcel of the owner's land, the department shall issue an order
 20 of withdrawal if the department determines that the parcel is unable to produce
 21 merchantable timber in the amount required under s. 77.82 (1) (a) 2. The order shall

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of managed forest land ✓

1 withdraw only the number of acres that is necessary for the parcel to resume its
2 ability to produce the required amount. No withdrawal tax under sub. (5) or
3 withdrawal fee under sub. (5m) may be assessed.

4 **SECTION 91.** 77.88 (3L) of the statutes is created to read:

5 77.88 (3L) VOLUNTARY WITHDRAWAL; SUSTAINABILITY. Upon the request of an
6 owner ^{✓ of managed forestland} to withdraw part of a parcel of the owner's land, the department shall issue
7 an order of withdrawal if the department determines that the parcel is unsuitable,
8 due to environmental, ecological, or economic concerns or factors, for the production
9 of merchantable timber. The order shall withdraw only the number of acres that is
10 necessary for the parcel to resume its sustainability to produce merchantable timber.
11 No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

12 **SECTION 92.** 77.88 (3m) of the statutes is amended to read:

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

1 **SECTION 93.** 77.88 (3p) of the statutes is created to read:

2 77.88 (3p) VOLUNTARY WITHDRAWAL; OPTIONS. Upon request of an owner of
3 managed forest land who is considering the voluntary withdrawal of part of a parcel
4 of the owner's land, the department shall make recommendations to the owner
5 regarding the options available under subs. (3), (3g), (3j), (3k), and (3L).

6 **SECTION 94.** 77.88 (4) of the statutes is repealed.

7 **SECTION 95.** 77.88 (4m) of the statutes is created to read:

8 77.88 (4m) EXPIRATION OF ORDERS. The department shall maintain a list of
9 orders designating managed forest lands that have expired. The department shall
10 add a parcel to the list within 30 days after the date of expiration. For each expired
11 order, the list shall provide a description of the land and shall identify each
12 municipality in which the managed forest land is located.

13 **SECTION 96.** 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae)
14 and amended to read:

15 77.88 (5) (ae) Tax liability; general. Except as provided in ~~pars. par.~~ (am), (~~ar~~),
16 ~~and (b)~~, for land withdrawn during a managed forest land order, the withdrawal tax
17 shall be the higher of the following: equal the amount of past tax liability that is
18 applicable to the land.

19 **SECTION 97.** 77.88 (5) (a) 1. and 2. of the statutes, as affected by 2013 Wisconsin
20 Act 81, are repealed.

21 **SECTION 98.** 77.88 (5) (ab) of the statutes is repealed.

22 **SECTION 99.** 77.88 (5) (ac) of the statutes is created to read:

23 77.88 (5) (ac) *Calculation of past tax liability.* For purposes of this subsection,
24 the amount of past tax liability for land to be withdrawn from the managed forest
25 land program shall be calculated by multiplying the total net property tax rate in the

STET

OK - part of
current law under
(ar) ✓

calculated
an computed by the department of revenue,

1 municipality in which managed forest land to be withdrawn is located in the year
2 prior to the withdrawal of the land by an amount equal to the assessed value of the
3 land for that same year and by then multiplying that product by 5 years or by the
4 number of years the land was designated as managed forest land, whichever number
5 is fewer.

NOTE: *above* If gather that the consensus is to use 5 years in the provision. Let me know if you want any change.

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

7 77.88 (5) (am) (title) *Converted forest croplands.*

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

9 77.88 (5) (am) 1. The amount ~~calculated under par. (a)~~ of past tax liability for
10 the land.

11 SECTION 102. 77.88 (5) (ar) of the statutes, as affected by 2013 Wisconsin Act
12 81, is repealed.

13 SECTION 103. 77.88 (5) (b) of the statutes, as affected by 2013 Wisconsin Act 81,
14 is repealed.

15 SECTION 104. 77.88 (5) (c) of the statutes is repealed.

16 SECTION 105. 77.88 (5m) of the statutes is amended to read:

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

20 SECTION 106. 77.88 (6) of the statutes is repealed.

21 SECTION 107. 77.88 (7) of the statutes is amended to read:

22 77.88 (7) PAYMENT; DELINQUENCY. Taxes under sub. (5) and fees under sub. (5m)
23 are due and payable to ~~the department~~ each county in which the land is located on
24 the last day of the month following the effective date of the withdrawal order.
25 ~~Amounts received shall be credited to the conservation fund.~~ If the owner of the land

1 fails to pay the tax or fee, the ~~department~~ county shall certify to the ~~taxation district~~
2 municipal clerk of each municipality in which the land is located the amount due.
3 The ~~taxation district~~ municipal clerk shall enter the delinquent amount on the
4 property tax roll as a special charge.

5 **SECTION 108.** 77.88 (8) (b) of the statutes, as affected by 2013 Wisconsin Act 20,
6 is amended to read:

7 77.88 (8) (b) The department may not issue an order of withdrawal of land
8 ~~remaining that remains~~ after a transfer of ownership is made under par. (a) 1., 2.,
9 or 3., or after a lease is entered into under par. (a) 3., ~~or after the department orders~~
10 ~~withdrawal of land under sub. (3g) (am)~~ unless the remainder fails to meet the
11 eligibility requirements under s. 77.82 (1).

12 **SECTION 109.** 77.883 (3) of the statutes, as created by 2013 Wisconsin Act 1, is
13 amended to read:

14 77.883 (3) Section 77.86 ~~(1) (e) and (d) (1g) (b) and (c)~~ do not apply to cutting
15 of timber or another activity on managed forest land if all of the requirements in sub.
16 (1) (a) to (d) are met.

17 **SECTION 110.** 77.885 (intro.) of the statutes is amended to read:

18 **77.885 Withdrawal of tribal lands.** (intro.) Upon request of an Indian tribe,
19 the department shall issue an order ~~the withdrawal of~~ withdrawing the land that is
20 owned in fee and that is designated as managed forest land from the managed forest
21 land program. No withdrawal tax under s. 77.88 (5) or withdrawal fee under s. 77.88
22 (5m) may be assessed against an Indian tribe for the withdrawal of such land if all
23 of the following apply:

24 **SECTION 111.** 77.89 (1) of the statutes is amended to read:

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

 ****NOTE: Payment of withdrawal fees is 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.

7 **SECTION 112.** 77.89 (2) (title) of the statutes is amended to read:

8 77.89 (2) (title) ~~PAYMENT~~ PAYMENTS BY MUNICIPALITIES TO COUNTIES.

9 **SECTION 113.** 77.89 (2) (a) of the statutes is renumbered 77.89 (2) and amended
10 to read:

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

18 **SECTION 114.** 77.89 (2) (b) of the statutes is renumbered 77.89 (3).

19 **SECTION 115.** 77.89 (3) (title) of the statutes is created to read:

20 77.89 (3) (title) MUNICIPAL PAYMENTS THROUGH COUNTIES TO DEPARTMENT.

21 **SECTION 116.** 77.91 (3) of the statutes is repealed.

22 **SECTION 117.** 77.91 (3m) of the statutes, as affected by 2013 Wisconsin Act 54,
23 is amended to read:

1 77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2013,
2 the department shall calculate for each calendar year whether the amount of land
3 exempt from penalty or tax under s. 77.10 (2) (c) or (d) or 77.88 (8) that is withdrawn
4 during that calendar year under s. 77.10 ~~or, 77.88, or 77.885~~ exceeds 1% of the total
5 amount of land that is subject to contracts under subch. I or subject to orders under
6 this subchapter on December 31 of that calendar year. If the amount of withdrawn
7 ~~or classified~~ land that is so exempt exceeds 1%, the department shall make a report
8 of its calculations to the governor and the chief clerk of each house of the legislature
9 for distribution to the appropriate standing committees under s. 13.172 (3).

10 **SECTION 118. Initial applicability.**

11 (1) ~~YIELD TAXES.~~ The treatment of sections 20.370 (5) (bv), 77.87 (3) and (5), and
12 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes first applies to reports
13 on cut timber that are filed with the department of natural resources on the effective
14 date of this subsection.

15 (2) ~~WITHDRAWAL TAXES AND ASSESSMENTS.~~ The treatment of sections 20.370 (5)
16 (bv), 77.84 (3) (b), 77.88 (5) (a) (intro.), 1., and 2., (am) (title) and 1., (ar), (b), and (c),
17 (5m), and (7), and 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes first
18 applies to orders of withdrawal that are issued on the effective date of this
19 subsection.

20 **SECTION 119. Effective dates.** This act takes effect on the day after
21 publication, except as follows:

22 (1) ~~YIELD TAXES.~~ The treatment of sections 20.370 (5) (bv), 77.87 (3) and (5), and
23 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes and SECTION 118 (1) of
24 this act take effect on January 1, 2015.

1 (2) WITHDRAWAL TAXES AND ASSESSMENTS. The treatment of sections 20.370 (5)
2 (bv), 77.84 (3) (b), 77.88 (5) (a) (intro.), 1., and 2., (am) (title) and 1., (ar), (b), and (c),
3 (5m), and (7), and 77.89 (1), (2) (title), (a), and (b), and (3) (title) of the statutes and
4 SECTION 118 (2) of this act take effect on January 1, 2015.

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 version of the draft. -eev

5

(END)

← INSERT 31-5

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3547/P4ins
MGG:.....

1 **Insert 19-2**

2 **SECTION 1.** 77.88 (2) (a) 1. of the statutes is repealed.

3 **SECTION 2.** 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and
4 amended to read:

5 77.88 (3) (b) 1. a. All of ~~an~~ the owner's managed forest land within a quarter
6 quarter section.

7 **SECTION 3.** 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and
8 amended to read:

9 77.88 (3) (b) 1. b. All of ~~an~~ the owner's managed forest land within a
10 government lot or fractional lot as determined by the U.S. government survey plat.

11 **Insert 22-12**

12 **SECTION 4.** 77.88 (3) of the statutes is renumbered 77.88 (3) (b) ^(intro.) and amended
13 to read:

14 77.88 (3) (b) ^(intro.) ~~An owner may Upon request that the department withdraw all or~~
15 ~~any of an owner of managed forest land to withdraw part of the owner's land meeting~~
16 ~~one of the requirements specified under sub. (2) (a) 1. to 3. If any remaining land~~
17 ~~meets the eligibility requirements under s. 77.82 (1) a parcel of managed forest land,~~
18 ~~the department shall issue an order withdrawing the land subject to the request and~~
19 ~~shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal~~
20 ~~fee under sub. (5m).~~ if all of the following apply:

21 **SECTION 5.** 77.88 (3) (am) of the statutes is created to read:

with draw

1 77.88 (3) (am) *Entire parcels*. Upon request of an owner of managed forest land
 2 to an entire parcel of managed forest land, the department shall issue an order
 3 withdrawing the land.

4 SECTION 6. 77.88 (3) (b) (title) of the statutes is created to read:

5 77.88 (3) (b) Parts of parcels. (title)

6 SECTION 7. 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

7 77.88 (3) (b) 1. (intro.) The land to be withdrawn is one of the following:

8 2. The land remaining after the withdrawal will continue to meet the eligibility
 9 requirements under s. 77.82 (1). *under current law* *or what happens if the owner wanted to withdraw the*

***NOTE: I rewrote s. 77.88 (3) because it was not clear what would happen if the
 land remaining after withdrawal did not meet the eligibility requirements. Also, the
 redraft instructions asked that s. 77.88 (3) (b) 2. be rewritten so that it would read "will
 not continue to meet the eligibility requirements, but I think that redraft instruction was
 not correct. If you do not agree, please call me to discuss this. *entire parcel.*

10 SECTION 8. 77.88 (3) (c) of the statutes is created to read:

11 77.88 (3) (c) *Withdrawal tax and fee*. Upon issuance of an order of withdrawal
 12 under this subsection, the department shall determine the amount of the withdrawal
 13 tax under sub. (5) and shall certify that amount to the county in which the withdrawn
 14 land is located. The county shall then assess the withdrawal tax under sub. (5) and
 15 the withdrawal fee under sub. (5m) against the owner of the land.

16 **Insert 23-15**

17 SECTION 9. 77.88 (3g) (c) of the statutes is created to read:

18 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,
 19 the department shall assess against the owner the withdrawal tax under sub. (5) and
 20 the withdrawal fee under sub. (5m).

21 SECTION 10. 77.88 (g) (c) of the statutes, as created by 2013 Wisconsin Act ...
 22 (this act), is amended to read: *3g*

1 77.88 (3g) (c) Upon issuance of an order of withdrawal under this subsection,
2 the department shall ~~assess against the owner~~ determine the amount of the
3 withdrawal tax under sub. (5) and shall certify that amount to the county in which
4 the withdrawn land is located. The county shall then assess the withdrawal tax and
5 the withdrawal fee under sub. (5m).

6 **Insert 24-16**

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

10 **SECTION 11.** 77.88 (3j) (c) of the statutes, as created by 2013 Wisconsin Act
11 (this act), is amended to read:

12 77.88 (3j) (c) Upon issuance of an order of withdrawal under this subsection,
13 the department shall ~~assess against the owner~~ determine the amount of the
14 withdrawal tax under sub. (5) and shall certify that amount to the county in which
15 the withdrawn land is located. The county shall then assess the withdrawal tax and
16 the withdrawal fee under sub. (5m).

17 **Insert 31-5**

18 **SECTION 12. Initial applicability.**

19 (1) DISTRIBUTION OF MONEYS BY COUNTIES. The treatment of section 77.89 (1)
20 of the statutes first applies to payments made by counties on the effective date of this
21 subsection.

22 (2) DISTRIBUTION OF MONEYS BY MUNICIPALITIES. The treatment of sections (2)
23 (title), (a) and (b) and (3) (title) first applies to payments made by municipalities on
24 the effective date of this subsection.

Handwritten signature and "77.89"

22
23

1 (3) CALCULATION OF PAST TAX LIABILITY UPON WITHDRAWAL. The treatment of
 2 sections 77.88 (5) (a) (intro.), 1., and 2., (ab), (ac), (am) (title) and 1., (ar), (b), and (c),
 3 (5m), and (6) and of the statutes first apply to orders of withdrawal that are issued
 4 on the effective date of this subsection. *no score* *applies*

5 **SECTION 13. Effective dates.** This act takes effect on the day after publication,
 6 except as follows:

7 (1) ASSESSMENTS OF YIELD AND WITHDRAWAL TAXES AND FEES BY COUNTIES. The
 8 treatment of sections 77.84 (3) (b), 77.87 (1) (2), (3), and (5), 77.88 (1) (c), (2) (a) (title),
 9 (intro.), and (a) 1., 2., and 3., (am), (c), and (f), (3) (am), (b) (title), 1. (intro.) and 2.,
 10 (c), (3g) (title) (a), (am) (intro.), (b), and, (3j) (e), (3k), and (3L), (3m), and (7) of the
 11 statutes and the amendment of section 77.88 (3g) (c) and (3j) (c) of the statutes take
 12 effect on January 1, 2015. *e* *(5m)*

****NOTE: The initial applicability and effective dates provisions are quite intricate.
 Please review carefully.

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3547/P4dn

MGG:t...

epv

date

Because there are extensive changes in this redraft, we did a partial redraft to /P3 and then a final redraft to /P4.

e This redraft contains various substantive changes from the previous drafts. I have included imbedded notes regarding some of these changes, but please review the entire draft carefully to make sure that it achieves your intent.

The creation of s. 77.874 in the /P2 version was my attempt to implement recommendation #11 in the Council of Forestry report. I have deleted this provision in the draft based on the redraft instructions. Do you want any provision included in its stead?

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215
E-mail: mary.gibson-glass@legis.wisconsin.gov

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-3547/P4dn
MGG:eev;jm

December 20, 2013

Because there are extensive changes in this redraft, we did a partial redraft to /P3 and then a final redraft to /P4.

This redraft contains various substantive changes from the previous drafts. I have included embedded notes regarding some of these changes, but please review the entire draft carefully to make sure that it achieves your intent.

The creation of s. 77.874 in the /P2 version was my attempt to implement recommendation #11 in the Council of Forestry report. I have deleted this provision in the draft based on the redraft instructions. Do you want any provision included in its stead?

Mary Gibson-Glass
Senior Legislative Attorney
Phone: (608) 267-3215
E-mail: mary.gibson-glass@legis.wisconsin.gov

Gibson-Glass, Mary

From: Gary, Tim
Sent: Thursday, January 02, 2014 10:10 AM
To: Gibson-Glass, Mary
Cc: Mather, Robert J - DNR; DeLong, Paul J - DNR; Bruhn, Michael L - DNR
Subject: FW: MFL - LRB 3547 Comments from DNR
Attachments: LRB-3547 P4 Comments 12-29-2013.docx

Mary,

Please include the DNR recommendations in a new /P5 except #20 on page 5.

Please set the reduction/restructuring of withdrawal taxes and fees (#19 on page 5) at 10 years.

Please let me and DNR know if you have any questions or clarifications after reading the recommendations.

Thank you for your continued diligence and work on this bill.

Tim Gary

Research Assistant to

Representative Jeff Mursau

From: Mather, Robert J - DNR [<mailto:Robert.Mather@wisconsin.gov>]

Sent: Thursday, January 02, 2014 7:39 AM

To: Gary, Tim

Cc: Williams, Quinn L - DNR; Bruhn, Michael L - DNR; Zastrow, Darrell E - DNR; DeLong, Paul J - DNR; Warren, James K - DNR; Potvin, Nicole R - DNR; Nelson, Kathryn J - DNR; Mursau, Jeff

Subject: MFL - LRB 3547 Comments from DNR

Hi Tim: Here are the department's comments on the latest draft of the Council on Forestry MFL bill. I want to thank you and representative Mursau for allowing the Department the opportunity to review this draft. Please feel free to contact me with any additional concerns or questions you may have.

Thank you,

Bob

Robert J. Mather

Director, Bureau of Forest Management

Wisconsin Department of Natural Resources

101 S Webster St., PO Box 7921

Madison, WI 53707-7921

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Fax: 608-266-8576

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to evaluate how I did.



DATE: December 30, 2013

TO: Representative Mursau

FROM: Bob Mather, Director Bureau of Forest Management

SUBJECT: Review on MFL Bill Proposal LRB-3547/P4

Thank you for allowing DNR the opportunity to review LRB-3547/P4. This is the most complete draft to date, and has addressed a wide variety of issues raised in past comments by DNR. However, there remain some important technical issues that should be addressed prior to introduction. Here are some concerns and adjustments that we would like to see addressed in the proposal.

In order to ensure that you can meet the timelines established for introduction, and in the interests of efficiency, we recommend that after these changes are potentially incorporated, we sit down with you and the Legislative Reference Bureaus before a final bill is introduced. If that is acceptable, I will contact you to arrange a meeting.

1) **Section 10, p. 5 lines 1 through 4.**

Recommend deleting means and adding "includes."

✓ **SECTION 10.** 77.81 (1d) of the statutes is created to read:

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

In addition, we note that s. NR 46.15(11), Wis. Adm. Code, defines "Developed for use incompatible with the practice of forestry" to mean "the alteration or use of the land for any purpose which impedes, interferes with or prevents the practice of forestry." The Department has interpreted this provision very broadly to incorporate a number of structures, improvements and other development that would be beyond what is included under the prior s. NR 46.15(1m), and the new proposed s. 77.81(1d) language.

□ 2) **Section 11, p. 5, lines 5 to 6.**

Recommend the definition from s. 779.01(2)(a), Wis. Stats., be used to define "improve" or "improvement, with the following revisions:

"Improve" or "improvement" includes any building, structure, erection, fixture, demolition, alteration, excavation, filling, grading, tiling, landscaping, repairing, or remodeling which is built, erected, made or done on or to land for its benefit. "Improvements" does not include any public or private road or a railroad or utility right-of-way, or fences that do not prevent the

free and open movement of wild animals across all portions of a property enrolled under this subchapter.

3) Section 13, p. 5, lines 12 through 15.

Recommend insert language similar to the language in Section 33, line 16 through 17, in Section 13, line 15 to make this definition applicable to other forest tax law programs as follows:



77.81 (2r) "Large property" means one or more separate parcels of land that are under the same ownership, that collectively are greater than 1,000 acres in size, and that are designated as managed forest land, that is forest cropland subject to a contract under s. 77.03, or that is subject to any other forest tax law program.

*cuttings
management plans
more*



4) Section 17, p. 6, lines 12 through 15.

Recommend deleting the reference to sub. (1m).

Proposed Revision 7 put forth by the Council on Forestry is "Allow lands to remain in MFL or allow exempt withdrawal if natural events cause lands to no longer meet productivity requirements." (See *The Managed Forest Law, A Summary of Recommended Program Revisions, June 19, 2013, Prepared by the Wisconsin Council on Forestry*, p. 10, hereinafter referred to as the COF June 2013 report.). This "Proposed Revision 7" language clearly contemplates applying only to lands that are already enrolled in the MFL program, and does not discuss this exemption applying to applications to enter MFL or any other Forest Tax Law program.



To be consistent with Proposed Revision 7 and the proposed edit above, we also recommend deleting, s. **77.82(1m), Wis. Stats.**, which was previously insert in 13-3547/P2, Section 25. This issue is fully addressed under proposed s. 77.88(1)(bn) for lands already enrolled under MFL.



5) Section 33, p. 9, lines 7 through 19.

Recommend inserting the following sentence to proposed s. 77.82(3m)(b), Wis. Stats. and deleting part of line 11 through 19, as follows:

(b) If the managed forest land that remains after a withdrawal or transfer of ownership no longer constitutes a large property, the department shall notify the owner of the land remaining subject to the managed forest land order that the owner must develop a new management plan for the remaining land. The plan shall meet the requirement under s. 77.82(3), Wis. Stats. The owner shall submit the plan to the department within one year after being notified.

~~The plan shall include all of the following:~~

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

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

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

~~c. A description of the types of vegetation cover. The department may require that the description include the species and density of the vegetation and the areas~~

~~covered by the vegetation.~~

~~2. Reconnaissance data and scheduled forestry practices.~~

6) Section 42, page 11, lines 19 through 23.

✓ Recommend deleting the word "resource," which appears on line 22. We recommend using the same term through the bill, "forest management" to avoid creating arguably different terms.

✓ **7) Section 44, page 12, lines 8 through 20.**

Recommend a change to make it clear the counties are determining the amount of withdrawal tax as follows:

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

✓ **8) Section 56, page 14, lines 14 through 25, and page 15, lines 1 through 8.**

O- Note
Recommend deleting the reference on page 14, line 15 (4) and deleting the word "reports," on page 15, line 3.

Proposed Revision 20 put forth by the Council on Forester is "Modify DNR oversight in on-the-ground management for certified large owners." (See COF June 2013 report p. 22.). Proposed revision 20 does not discuss exemption large landowners from filing a cutting report. Note, this also implicates multiple cross references later on to s. 77.86(4m)(c), Wis. Stats., that must be deleted in: Section 57, page 15, line 12; Section 59, page 15, lines 23 to 24; and Section 61, page 16, line 10

*NO >
for Special
Fund*

9) Section 69, page 18, lines 14 through 20.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

✓ If the department determines that land should be withdrawn, it shall issue an order withdrawing the land. The county shall determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

✓ **10) Section 76, page 19, lines 17 through 24.**

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

If the land transferred under par. (a) does not meet the eligibility requirements under s. 77.82 (1) (a) and (b), the department shall issue an order withdrawing the land. The county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

11) Section 78, page 20, lines 10 through 18.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

✓ If the remaining land remaining after a transfer 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. The county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

12) Section 81, page 21 lines 11 through 20.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

✓ If the transferee does not provide the department with the certification required under par. (e) subd. 1., the department shall issue an order withdrawing the land. The county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the transferee.

13) Section 87, page 22, lines 18 through 20, and page 23, lines 1 through 2.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

✓ Upon issuance of an order of withdrawal by the department under this subsection, the county shall determine the amount of the withdrawal tax under sub. (5).The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

14) Section 93, page 24, lines 1 through 7.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

✓ Upon issuance of an order of withdrawal by the department under this subsection, the county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

15) Section 94, page 24, lines 8 through 22, and page 25, lines 1 through 9.

There is no definition of "construction site" in statute. Suggest the following definition, which is similar to one found in s. 943.15(2)(a):

"Construction Site" means the site of the construction, alteration, painting or repair of a building, improvement or other work.

16) Section 95, page 25, lines 10 through 16.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

Upon issuance of an order of withdrawal by the department under this subsection, the county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land.

17) Section 98, page 26, lines 15 through 22.

Recommend a change to make it clear the counties are determining the amount of withdrawal tax.

Immediately after receiving the certification, the department shall issue an order withdrawing the land. The county shall-determine the amount of the withdrawal tax, as determined under s. 77.88 (5). The county shall then assess the withdrawal tax and the withdrawal fee under 77.88(5m) against the owner of the land. Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order withdrawing land under this subsection.

18) Section 99, page 27, line 1.

Recommend deleting "shall" and inserting "may." This flexibility is important so that the Department may evaluate issues surrounding liability on a case by case basis or through rulemaking.

19) Section 105, page 27 lines 19 through 25, and page 28 lines 1 through 2.

Proposed Revision 2 put forth by the Council on Forestry is "**Reduce/restructure withdrawal taxes and fees.**" "The Council on Forestry concluded that determining a reasonable maximum number of years to be used to calculate withdrawal tax will require further analysis in order for it to be appropriate to encourage continued MFL participation of enrolled lands along with new enrollments." (See p. 6, COF June 2013 report). It is our understanding that such a reasonable amount was discussed at the Council on Forestry as being between 5 to 10 years.

The Department does not take a position on whether 5 or 10 years, or some other number is or is not appropriate, and therefore cannot be in "consensus" as to 5 years.

Additional edits

do not draft

20) Amend s. 77.83(1)(c), Wis. Stats.

In addition, we recommend that s. 77.83(1)(c), Wis. Stats., include other types of vehicles. The proposed language is underlined in the following paragraph:

(c) An owner may prohibit the use of motor vehicles, as defined under s. 340.01 (35), or snowmobiles, as defined under s.340.01 (58a), an all-terrain vehicle, as defined under s. 340.01(2)(g), utility terrain vehicle 23.33(1)(ng), 340.01(15)(pm), electric personal assisted mobility device, a bicycle, as defined under s. 340.01(5), or both on any open managed forest land. At the request of an owner, the department may provide assistance in enforcing the prohibition.

This addresses a longstanding interpretation that the Department has been questioned on in the past. Although the Department has always allowed landowners to prohibit ATV access in addition to those specifically enumerated under s. 77.83(1)(c). This language clarifies that interpretation, and also cleans up other types of methods of access that were not intended to be required by landowners to provide to the public.

21) County collection of taxes

JFK With counties collecting the taxes, we are not sure if the current language is appropriately cross-referenced into Chapter 74, Wis. Stats.

Gibson-Glass, Mary

From: Mather, Robert J - DNR <Robert.Mather@wisconsin.gov>
Sent: Monday, January 06, 2014 1:23 PM
To: Gibson-Glass, Mary
Subject: RE: Large properties in the forestry council draft (LRB 133547/P4)

Hi Mary: See below.

Thanks, Bob

From: Gibson-Glass, Mary [<mailto:Mary.Gibson-Glass@legis.wisconsin.gov>]
Sent: Monday, January 06, 2014 11:31 AM
To: Mather, Robert J - DNR
Subject: Large properties in the forestry council draft (LRB 133547/P4)

Bob-

Regarding item # 3 in your memo of December 30th, I have two questions:

1. Can a land owner have language in any combination of the forest tax law programs (FCL, MFL, "other forest tax law programs) to meet the 1,000 acre requirement? Yes any combination of tax law programs Or must it be 1,000 in a single program?No
2. Are there any other forest tax law programs currently on the books? Yes, Forest Crop law and Woodland Tax Law And if so can you please give me a statutory cite? FCL (S. 77.01) & Woodland Tax law (s. 77.16) (WTL is currently proposed to be repealed, as no longer any erollees) (I know I discussed this with someone, but I cannot remember the details of that discussion.)

Thanks-

Mary

Mary Gibson-Glass
Senior Legislative Attorney
Legislative Reference Bureau
608 267 3215