

State of Wisconsin



2015 Senate Bill 434

Date of enactment: April 14, 2016
Date of publication*: April 15, 2016

2015 WISCONSIN ACT 358

(Vetoed in Part)

AN ACT *to repeal* 77.06 (5), 77.07, 77.82 (1) (bn), 77.82 (4g), 77.83 (1) (a) 1. and 2., 77.83 (2) (am), 77.83 (4) (b), 77.86 (2), 77.87, 77.88 (2) (a) 1., 77.88 (2) (e), 77.88 (3g), 77.88 (4), 77.88 (5) (a) 1. and 2., 77.88 (5) (ab), 77.88 (5) (ar), 77.88 (5) (b), 77.88 (5) (c) and 77.91 (3); *to renumber* 77.83 (4) (a) and 77.88 (2) (d) 2.; *to renumber and amend* 77.06 (1) (b) 2., 77.82 (12), 77.83 (1) (a) (intro.), 77.86 (1) (b) 2., 77.88 (2) (a) (intro.), 77.88 (2) (a) 2., 77.88 (2) (a) 3., 77.88 (2) (d) 1., 77.88 (2) (f), 77.88 (3) and 77.88 (5) (a) (intro.); *to amend* 20.370 (1) (cr), 26.06 (1), 74.25 (1) (a) 6., 74.30 (1) (f), 75.36 (2) (a), 77.06 (1) (a), 77.06 (1) (c), 77.10 (1) (a), 77.81 (6), 77.82 (1) (a) 1., 77.82 (1) (b) 3., 77.82 (2) (dm), 77.82 (4), 77.82 (11), 77.83 (1) (b) 1., 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c), 77.88 (3) (title), 77.88 (5) (am) 1., 77.88 (5m), 77.88 (8) (b), 77.88 (11), 77.89 (1) (a), 77.89 (2) (a) and 77.91 (3m); and *to create* 20.370 (5) (dy), 23.0951, 77.06 (1) (b) 2. b., 77.06 (1) (b) 2. c., 77.06 (1) (b) 2. d., 77.06 (1) (b) 2. e., 77.81 (2r), 77.81 (4m), 77.82 (1) (b) 4., 77.82 (1) (bp), 77.82 (12) (a) 2., 77.82 (12) (a) 4., 77.82 (12) (a) 5., 77.82 (12) (a) 6., 77.83 (1) (am), 77.83 (1) (d), 77.83 (2) (ar), 77.86 (1) (b) 2. a., 77.86 (1) (b) 2. b., 77.86 (1) (b) 2. c., 77.86 (1) (b) 2. d., 77.86 (1) (b) 2. e., 77.86 (1) (e), 77.86 (1) (f), 77.88 (2) (a) (title), 77.88 (2) (ac) (title), 77.88 (2m), 77.88 (3) (am), 77.88 (3) (b) 1. (intro.) and 2., 77.88 (3) (d), 77.88 (3j), 77.88 (3k), 77.88 (3L), 77.88 (4m), 77.88 (5) (ac), 77.88 (5) (af), 77.88 (5) (am) (title), 77.89 (1) (c), 77.91 (6) (d) and 77.91 (8) of the statutes; **relating to:** taxes on managed forest lands, eligibility for the managed forest land program, management plans for managed forest land, sale or transfer of managed forest land, productivity of managed forest land, closed managed forest land, forest production areas, natural heritage inventory, wildlife action plans, providing an exemption from emergency rule procedures, granting rule-making authority, and making an appropriation.

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

SECTION 1. 20.005 (3) (schedule) of the statutes: at the appropriate place, insert the following amounts for the purposes indicated:

			2015–16	2016–17
20.370	Natural resources, department of			
(5)	CONSERVATION AIDS			
(dy)	Resource aids — distribution of closed acreage fees	SEG A	–0–	6,000,000

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

SECTION 2. 20.370 (1) (cr) of the statutes is amended to read:

20.370 (1) (cr) *Forestry — recording fees.* All moneys received under ss. 77.82 (2m) (d) and (4) and 77.88 (2) (~~(d)~~ (ac) 1. for the payment of fees to the registers of deeds under s. 77.91 (5).

SECTION 3. 20.370 (5) (dy) of the statutes is created to read:

20.370 (5) (dy) *Resource aids — distribution of closed acreage fees.* The amounts in the schedule for the payments to municipalities under s. 77.89 (1) (c) and the payments to counties and municipalities under 2015 Wisconsin Act ... (this act), section 100 (2).

SECTION 4. 23.0951 of the statutes is created to read:

23.0951 Wildlife action plan. The department may prepare a state wildlife action plan that identifies which native wildlife species with low or declining populations are most at risk and provides guidance for activities to conserve those species. The plan may not require action by property owners or the department. The department may not require that the plan be used as guidance on official department forms.

SECTION 5. 26.06 (1) of the statutes is amended to read:

26.06 (1) Foresters, forest supervisors, rangers and wardens of the department and the cruisers and foresters of the board of commissioners of public lands have the enforcement powers specified in s. 26.97 with respect to, and may seize, without process, any forest products unlawfully severed from public lands of the state, federal lands leased to the state, county forest lands entered under s. 28.11, forest croplands entered under subch. I of ch. 77 or managed forest land designated under subch. VI of ch. 77. Seized products cut from lands under the control of the board of commissioners of public lands shall be held for the commissioners and those cut from forest croplands, managed forest land or county forest shall be held for the owner, and subject to the payment of severance taxes, yield taxes or severance share thereon to the state. Products cut from state forest lands or federal lands leased to the department shall be appraised and sold. Products appraised at more than \$500 shall be sold on sealed bids not less than 10 days after a class 1 notice has been published, under ch. 985, in the county where the material is located. Any sheriff may seize and hold for the owner thereof any forest products unlawfully severed or removed.

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

74.25 (1) (a) 6. Pay to the county treasurer ~~20%~~ 20 percent of collections of occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) ~~and~~, (am), ~~and~~ (bp), and ~~all 20 percent of~~ collections of payments for lands under s. 77.84 (2) (b), ~~and~~ (bm), ~~and~~ (bp).

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

74.30 (1) (f) Pay to the county treasurer ~~20%~~ 20 percent of collections of occupational taxes on coal docks, ~~20%~~ 20 percent of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) ~~and~~, (am), ~~and~~ (bp), and ~~all 20 percent of~~ collections of payments for lands under s. 77.84 (2) (b), ~~and~~ (bm), ~~and~~ (bp).

SECTION 8. 75.36 (2) (a) of the statutes is amended to read:

75.36 (2) (a) If property is acquired by a county taking a tax deed under this chapter, the county is not required to pay any special charges or special assessments until the property is sold by the county. In the case of lands designated as forest croplands or managed forest lands, the county is not required to pay any taxes under s. 77.04, ~~77.07 or 77.87~~ until the forest crop is cut. The liens of the tax certificate and of all general property taxes, special assessments, special charges and special taxes levied against the property shall merge in the county's title.

SECTION 9. 77.06 (1) (a) of the statutes, as affected by [2015 Wisconsin Act 55](#), is amended to read:

77.06 (1) (a) No person shall cut any merchantable wood products on any forest croplands where the forest crop taxes are delinquent nor until 30 days after the owner has filed with the department of natural resources a notice of intention to cut, specifying by descriptions and the estimated amount of wood products to be removed and the proportion of present volume to be left as growing stock in the area to be cut. ~~The department of natural resources may require a bond executed by some surety company licensed in this state or other surety for such amount as may reasonably be required for the payment to the department of natural resources of the severance tax hereinafter provided.~~ Merchantable wood products include all wood products except wood used for fuel by the owner.

SECTION 10. 77.06 (1) (b) 2. of the statutes, as created by [2015 Wisconsin Act 55](#), is renumbered 77.06 (1) (b) 2. (intro.) and amended to read:

77.06 (1) (b) 2. (intro.) If The department of natural resources may not prescribe the amount of forest products to be cut if the notice of intention to cut was provided to the department of natural resources by ~~a~~ any of the following:

a. A cooperating forester authorized under s. 28.05 to assist the state in the harvesting and sale of timber, ~~or by a forester accredited by the Society of American Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters,~~ the department may not prescribe the amount of forest products to be removed.

SECTION 11. 77.06 (1) (b) 2. b. of the statutes is created to read:

77.06 (1) (b) 2. b. A forester accredited by the Society of American Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters.

SECTION 12. 77.06 (1) (b) 2. c. of the statutes is created to read:

77.06 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry program provided by a nationally or regionally accredited institution of higher education and who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 13. 77.06 (1) (b) 2. d. of the statutes is created to read:

77.06 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry program provided by an accredited technical or vocational school and who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 14. 77.06 (1) (b) 2. e. of the statutes is created to read:

77.06 (1) (b) 2. e. A person who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 15. 77.06 (1) (c) of the statutes, as created by 2015 Wisconsin Act 55, is amended to read:

77.06 (1) (c) Cutting in excess of the amount prescribed by the department of natural resources, or cutting that the department finds is inconsistent with sound forestry practices, shall render the owner liable to ~~double the severance tax prescribed in s. 77.06 (5) a forfeiture equal to 20 percent of the value of the timber cut~~ and subject to cancellation under s. 77.10.

SECTION 16. 77.06 (5) of the statutes is repealed.

SECTION 17. 77.07 of the statutes, as affected by 2015 Wisconsin Act 55, is repealed.

SECTION 18. 77.10 (1) (a) of the statutes is amended to read:

77.10 (1) (a) The department of natural resources shall on the application of the department of revenue or the owner of any forest croplands or the town board of the town in which said lands lie and may on its own motion at any time cause an investigation to be made and hearing to be had as to whether any forest croplands shall continue under this subchapter. If on such hearing after due notice to and opportunity to be heard by the department of revenue, the town and the owner, the department of natural resources finds that any such lands are not meeting the requirements set forth in s. 77.02 or that the owner has made use of the land for anything other than forestry or has failed to practice sound forestry on the land, the

department of natural resources shall cancel the entry of such description and issue an order of withdrawal, and the owner shall be liable for the tax and penalty under sub. (2). Copies of the order of withdrawal specifying the description shall be filed by the department of natural resources with all officers designated to receive copies of the order of entry and withdrawal and this subchapter shall not thereafter apply to the lands withdrawn, ~~except s. 77.07 so far as it may be needed to collect any previously levied severance or supplemental severance tax.~~ If the owner shall not repay the amounts on or before the last day of February next succeeding the return of such lands to the general property tax roll as provided in sub. (4), the department of natural resources shall certify to the county treasurer the descriptions and the amounts due, and the county treasurer shall sell such lands as delinquent as described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax deed under s. 77.04 (2) the department of natural resources shall issue an order of withdrawal as to the lands covered in such tax deed. Such order may also be issued when examination of tax records reveals prolonged delinquency and noncompliance with the requirements of s. 77.04 (2).

SECTION 19. 77.81 (2r) of the statutes is created to read:

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 managed forest land or forest croplands or a combination thereof.

SECTION 20. 77.81 (4m) of the statutes is created to read:

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

SECTION 21. 77.81 (6) of the statutes is amended to read:

77.81 (6) "Recreational activities" ~~include means recreational outdoor activities that are compatible with the practice of forestry, as determined by the department.~~ "Recreational activities" includes hunting, fishing, hiking, sight-seeing, cross-country skiing, horseback riding, and staying in cabins.

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

77.82 (1) (a) 1. It consists of at least ~~40~~ 20 contiguous acres, except as provided in this subdivision. 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 at least ~~40~~ 20 contiguous acres 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 ~~40~~ 20 acres, if that part meets the requirement under subd. 2. and is not ineligible under par. (b). The owner of a par-

cel of less than 20 acres that is subject to a managed forest land order before the effective date of this subdivision [LRB inserts date], may apply one time for a renewal of the order under sub. (12) without meeting the 20-acre requirement.

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

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

SECTION 24. 77.82 (1) (b) 4. of the statutes is created to read:

77.82 (1) (b) 4. A parcel that is not accessible to the public on foot by public road or from other land open to public access. This subdivision does not apply to a parcel or part of a parcel that is closed to public access under s. 77.83 (1).

SECTION 25. 77.82 (1) (bn) of the statutes is repealed.

SECTION 26. 77.82 (1) (bp) of the statutes is created to read:

77.82 (1) (bp) 1. For purposes of par. (b) 3., and except as provided in subd. 2., an improvement is any of the following:

- a. Any accessory building, structure, or fixture that is built or placed on the parcel for its benefit.
- b. Landscaping that is done on the parcel.
2. An improvement does not include any of the following:
 - a. A public or private road.
 - b. A railroad or utility right-of-way.
 - c. A fence, unless the fence prevents the free and open movement of wild animals across any portion of the parcel.
 - d. Culverts.
 - e. Bridges.
 - f. Hunting blinds, as specified by rules promulgated by the department.
 - g. Structures and fixtures that are needed for sound forestry practices.

SECTION 27. 77.82 (2) (dm) of the statutes is amended to read:

77.82 (2) (dm) ~~A- Subject to sub. (12), a proposed management plan.~~

SECTION 28. 77.82 (4) of the statutes is amended to read:

77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is designated as managed forest land under an order that takes effect on or after April 28, 2004, may file an application with the department to designate as managed forest land an additional parcel of land if the additional parcel is at least 3 acres in size and is contiguous to any of that designated land. The application shall be accompanied by a nonrefundable \$20 application recording fee unless a different amount for the fee is established by the department by rule at an amount equal to the average expense to the department of recording an

order issued under this subchapter. The fee shall be deposited in the conservation fund and credited to the appropriation under s. 20.370 (1) (cr). The application shall be filed on a department form and shall contain any additional information required by the department. The tax rate applicable to an addition under this subsection shall be the tax rate currently applicable to the parcel to which the land is being added.

SECTION 29. 77.82 (4g) of the statutes is repealed.

SECTION 30. 77.82 (11) of the statutes is amended to read:

77.82 (11) DURATION; EFFECT OF CHANGES. An order issued under this subchapter ~~remains~~ shall constitute a contract between the state and the owner and shall remain in effect for the period specified in the application unless the land is withdrawn under s. 77.84 (3) (b) or 77.88. An amendment to or repeal of this subchapter does not affect the terms of an order or management plan, except as expressly agreed to in writing by the owner and the department and except Except as provided in sub. subs. (3) (f) and (11m), the department may not amend or otherwise change the terms of an order or management plan to conform with changes made to any provision of this subchapter subsequent to the date on which the order was entered or the plan was approved. If a statute is enacted or a rule is promulgated during the period of the order that materially changes the terms of the order, the landowner shall elect between acceptance of modifications to the contract consistent with the provisions of the statute or rule or voluntary withdrawal of the land without penalty.

SECTION 31. 77.82 (12) of the statutes is renumbered 77.82 (12) (a) (intro.) and amended to read:

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

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

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

7. There are delinquent taxes on the land.

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

SECTION 32. 77.82 (12) (a) 2. of the statutes is created to read:

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

SECTION 33. 77.82 (12) (a) 4. of the statutes is created to read:

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

SECTION 34. 77.82 (12) (a) 5. of the statutes is created to read:

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

SECTION 35. 77.82 (12) (a) 6. of the statutes is created to read:

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

SECTION 36. 77.83 (1) (a) (intro.) of the statutes is renumbered 77.83 (1) (a) and amended to read:

77.83 (1) (a) An owner may designate land subject to a managed forest land order as closed to public access. ~~The closed area may consist of either:~~

SECTION 37. 77.83 (1) (a) 1. and 2. of the statutes are repealed.

SECTION 38. 77.83 (1) (am) of the statutes is created to read:

77.83 (1) (am) Notwithstanding par. (a), not more than 320 acres owned by any property owner may be designated as closed managed forest land in each municipality.

SECTION 39. 77.83 (1) (b) 1. of the statutes is amended to read:

77.83 (1) (b) 1. The addition does not result in increasing the closed portion of the land to an area greater than that permitted under par. (a) ~~(am)~~.

SECTION 40. 77.83 (1) (d) of the statutes is created to read:

77.83 (1) (d) An owner of land designated as closed under par. (a) may permit a person who performs land management activities on the land to access the land to conduct recreational activities.

SECTION 41. 77.83 (2) (am) of the statutes is repealed.

SECTION 42. 77.83 (2) (ar) of the statutes is created to read:

77.83 (2) (ar) An owner of managed forest land that is designated as closed may enter into a lease or other agreement for consideration that permits persons to engage in a recreational activity on the land.

SECTION 43. 77.83 (4) (a) of the statutes is renumbered 77.83 (4).

SECTION 44. 77.83 (4) (b) of the statutes is repealed.

SECTION 45. 77.86 (1) (b) 2. of the statutes, as created by [2015 Wisconsin Act 55](#), is renumbered 77.86 (1) (b) 2. (intro.) and amended to read:

77.86 (1) (b) 2. (intro.) An owner who is required under the terms of an approved management plan to cut merchantable timber on managed forest land is not required to obtain approval of the cutting of that timber before the cutting takes place if ~~a cooperating forester authorized under s. 28.05 to assist the state in the harvesting and sale of timber, or a forester accredited by the Society of American Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters, any of the following~~ provided the required notice of intent to cut to the department under subd. 1.:

SECTION 46. 77.86 (1) (b) 2. a. of the statutes is created to read:

77.86 (1) (b) 2. a. A cooperating forester authorized under s. 28.05 to assist the state in the harvesting and sale of timber.

SECTION 47. 77.86 (1) (b) 2. b. of the statutes is created to read:

77.86 (1) (b) 2. b. A forester accredited by the Society of American Foresters, Association of Consulting Foresters, or Wisconsin Consulting Foresters.

SECTION 48. 77.86 (1) (b) 2. c. of the statutes is created to read:

77.86 (1) (b) 2. c. A person who holds at least a bachelor's degree from a forestry program provided by a nationally or regionally accredited institution of higher education and who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 49. 77.86 (1) (b) 2. d. of the statutes is created to read:

77.86 (1) (b) 2. d. A person who holds a degree or diploma from a 2-year forestry program provided by an accredited technical or vocational school and who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 50. 77.86 (1) (b) 2. e. of the statutes is created to read:

77.86 (1) (b) 2. e. A person who has 5 years of experience engaged in the full-time profession of managing forests, including timber harvesting, wildlife management, water quality, and recreation to maintain a healthy and productive forest.

SECTION 51. 77.86 (1) (e) of the statutes is created to read:

77.86 (1) (e) The department shall not restrict an approved cutting based on standards established under s. 23.27 (3).

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SECTION 52. 77.86 (1) (f) of the statutes is created to read:

77.86 (1) (f) The department shall send notice to the person who filed the notice of intention to cut by certified letter or electronic mail no later than the end of the next business day of the department's decision to **approve or deny a cutting notice and, if the department denies a cutting notice,** the reason for the denial.

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

SECTION 54. 77.87 of the statutes is repealed.

SECTION 55. 77.88 (2) (a) (title) of the statutes is created to read:

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

SECTION 56. 77.88 (2) (a) (intro.) of the statutes is renumbered 77.88 (2) (a) and amended to read:

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 if the land transferred is one of the following:

SECTION 57. 77.88 (2) (a) 1. of the statutes is repealed.

SECTION 58. 77.88 (2) (a) 2. of the statutes is renumbered 77.88 (3) (b) 1. a. and amended to read:

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

SECTION 59. 77.88 (2) (a) 3. of the statutes is renumbered 77.88 (3) (b) 1. b. and amended to read:

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

SECTION 60. 77.88 (2) (ac) (title) of the statutes is created to read:

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

SECTION 61. 77.88 (2) (am) of the statutes is amended to read:

77.88 (2) (am) *Transferred land; requirements not met.* 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 from managed forest land designation and shall assess against the owner a withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

SECTION 62. 77.88 (2) (b) of the statutes is amended to read:

77.88 (2) (b) *Remaining land; requirements met.* If the land remaining after a transfer under par. (a) ~~is contiguous and~~ meets the eligibility requirements under s. 77.82 (1) (a) 2. and (b), ~~it~~ the remaining land 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.~~ 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. ~~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 63. 77.88 (2) (c) of the statutes is amended to read:

77.88 (2) (c) *Remaining land; requirements not met.* 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 and 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 64. 77.88 (2) (d) 1. of the statutes is renumbered 77.88 (2) (ac) 1. and amended to read:

77.88 (2) (ac) 1. ~~Within~~ If the land transferred under par. (a) meets the eligibility requirements under s. 77.82 (1) (a) and (b), the land shall continue to be designated as managed forest land if the transferee, within 30 days after a transfer of ownership, the transferee shall, on files a form provided by the department, file with the department a report of the transfer signed by the transferee. By signing the form, the transferee certifies to the department an intent to comply with the existing management plan for the land and any amendments to the plan. The transferee shall provide proof that each person holding any encumbrance on the land agrees to the designation. The transferee may designate an area of the transferred land closed to public access as provided under s. 77.83. The department shall issue an order continuing the designation of the land as managed forest land under the new ownership. The transferee shall pay a \$100 fee that will accompany the report. The fee shall be deposited in the conservation fund. Twenty dollars of the fee or a different amount of the fee as may be established under subd. 2. shall be credited to the appropriation under s. 20.370 (1) (cr). The department shall immediately notify each person entitled to notice under s. 77.82 (8).

SECTION 65. 77.88 (2) (d) 2. of the statutes is renumbered 77.88 (2) (ac) 2.

SECTION 66. 77.88 (2) (e) of the statutes is repealed.

SECTION 67. 77.88 (2) (f) of the statutes is renumbered 77.88 (2) (ac) 3. and amended to read:

77.88 (2) (ac) 3. 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 and shall assess against the transferee the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the transferee is not entitled to a hearing on an order withdrawing land under this paragraph subdivision.

SECTION 68. 77.88 (2m) of the statutes is created to read:

77.88 (2m) DAMAGE TO LAND. (a) If a parcel of managed forest land has been damaged by a natural disaster,

the owner of the parcel may notify the department, and the department shall establish a period of time that the owner of the parcel will have to restore the productivity of the land so that it meets the requirements under s. 77.82 (1) (a) 2.

(b) 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 in accordance with sub. (3), (3k), or (3L), or the department may proceed with a withdrawal by department order under sub. (1).

(c) The department may promulgate a rule that establishes criteria to be used by the department for determining the length of time that an owner shall have to complete the restoration.

SECTION 69. 77.88 (3) (title) of the statutes is amended to read:

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

SECTION 70. 77.88 (3) of the statutes is renumbered 77.88 (3) (b) (intro.) and amended to read:

77.88 (3) (b) *Parts of parcels.* (intro.) ~~An owner may Upon request that the department withdraw all or any of an owner of managed forest land to withdraw part of the owner's land meeting one of the requirements specified under sub. (2) (a) 1. to 3. If any remaining land meets the eligibility requirements under s. 77.82 (1) a parcel of managed forest land,~~ the department shall issue an order withdrawing the land subject to the request ~~and shall assess against the owner the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m). If the land being withdrawn is within a proposed ferrous mining site, the department shall issue the order within 30 days after receiving the request. if all of the following apply:~~

SECTION 71. 77.88 (3) (am) of the statutes is created to read:

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

SECTION 72. 77.88 (3) (b) 1. (intro.) and 2. of the statutes are created to read:

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

2. The land remaining after the withdrawal will continue to meet the eligibility requirements under s. 77.82 (1).

SECTION 73. 77.88 (3) (d) of the statutes is created to read:

77.88 (3) (d) *Ferrous mining site.* If the land being withdrawn under this subsection is within a proposed ferrous mining site, the department shall issue the order within 30 days after receiving the request.

SECTION 74. 77.88 (3g) of the statutes is repealed.

SECTION 75. 77.88 (3j) of the statutes is created to read:

77.88 (3j) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a) Except as provided in par. (b), upon the request of an owner of managed forest land to withdraw part of a parcel of the owner's land, the department shall issue an order withdrawing the land subject to the request if all of the following apply:

1. The purpose for which the owner requests that the department withdraw the land is for the sale of the land or for a construction site.

2. The land to be withdrawn is not less than one acre and not more than 5 acres. Partial acres may not be withdrawn.

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

4. The land remaining after withdrawal meets the eligibility requirements under s. 77.82 (1) (a) and (b).

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

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

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

SECTION 76. 77.88 (3k) of the statutes is created to read:

77.88 (3k) VOLUNTARY WITHDRAWAL; PRODUCTIVITY. Upon the request of an owner of managed forest land 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 unable to produce merchantable timber in the amount required under s. 77.82 (1) (a) 2. The order shall withdraw only the number of acres that is necessary for the parcel to resume its ability to produce the required amount. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

SECTION 77. 77.88 (3L) of the statutes is created to read:

77.88 (3L) VOLUNTARY WITHDRAWAL; SUSTAINABILITY. Upon the request of an owner of managed forest land 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, due to environmental, ecological, or economic concerns or factors, for the production of merchantable timber. The

order shall withdraw only the number of acres that is necessary for the parcel to resume its sustainability to produce merchantable timber. No withdrawal tax under sub. (5) or withdrawal fee under sub. (5m) may be assessed.

SECTION 78. 77.88 (4) of the statutes is repealed.

SECTION 79. 77.88 (4m) of the statutes is created to read:

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

SECTION 80. 77.88 (5) (a) (intro.) of the statutes is renumbered 77.88 (5) (ae) and amended to read:

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

SECTION 81. 77.88 (5) (a) 1. and 2. of the statutes are repealed.

SECTION 82. 77.88 (5) (ab) of the statutes is repealed.

SECTION 83. 77.88 (5) (ac) of the statutes is created to read:

77.88 (5) (ac) Calculation of past tax liability. For purposes of this subsection, the amount of past tax liability for land to be withdrawn from the managed forest land program, except for land that is part of a large property, shall be calculated by multiplying the total net property tax rate in the municipality in which managed forest land to be withdrawn is located in the year prior to the year in which an order withdrawing the land is issued by an amount equal to the assessed value of the land for that same year, as calculated by the department of revenue, and by then multiplying that product by 10 or by the number of years the land was designated as managed forest land, whichever number is fewer.

SECTION 84. 77.88 (5) (af) of the statutes is created to read:

77.88 (5) (af) Tax liability; large property. Except as provided in par. (am), for land that is part of a large property that is 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 multiplied by the number of years the land was designated as managed forest land, less any amounts paid by the owner under s. 77.84 (2) (a), (am), and (bp).

2. Five percent of the stumpage value of the merchantable timber on the land, less any amounts paid by the owner under s. 77.84 (2) (a), (am), and (bp).

SECTION 85. 77.88 (5) (am) (title) of the statutes is created to read:

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

SECTION 86. 77.88 (5) (am) 1. of the statutes is amended to read:

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

SECTION 87. 77.88 (5) (ar) of the statutes is repealed.

SECTION 88. 77.88 (5) (b) of the statutes is repealed.

SECTION 89. 77.88 (5) (c) of the statutes is repealed.

SECTION 90. 77.88 (5m) of the statutes is amended to read:

77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department under subs. (1) (c), (2) (ac) 2., (am), and (c), and (f), (3), and (3m) shall be \$300.

SECTION 91. 77.88 (8) (b) of the statutes is amended to read:

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

SECTION 92. 77.88 (11) of the statutes is amended to read:

77.88 (11) LIABILITY FOR PREVIOUS TAXES. Withdrawal of land under this section does not affect the liability of the owner for previously levied taxes under s. 77.84 ~~or 77.87.~~

SECTION 93. 77.89 (1) (a) of the statutes, as affected by 2015 Wisconsin Act 55, is amended to read:

77.89 (1) (a) By June 30 of each year, the department, from the appropriation under s. 20.370 (5) (bv), shall pay 100 percent of each payment received under ~~ss. s. 77.84 (3) (b) and 77.87 (3)~~ and 100 percent of each withdrawal tax payment received under s. 77.88 (7) to the treasurer of each municipality in which is located the land to which the payment applies.

SECTION 94. 77.89 (1) (c) of the statutes is created to read:

77.89 (1) (c) The department shall distribute from the appropriation under s. 20.370 (5) (dy) \$4,600,000 in fiscal year 2016-17, \$6,000,000 in fiscal year 2017-18, and \$7,000,000 in fiscal year 2018-19 among treasurers of each municipality in which is located land subject to a managed forest land order that is designated as closed to public access under s. 77.83 (1). The department shall distribute to each municipal treasurer an amount in proportion to the number of acres of closed land in that municipality.

SECTION 95. 77.89 (2) (a) of the statutes is amended to read:

77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received under sub. (1) (a) ~~and (b), and (c)~~ and under ss. 77.84 (2) (a), (am), and (bp), 77.85, and 77.876 to the county treasurer and shall deposit the remainder in the municipal treasury. The payment to the

county treasurer for money received before November 1 of any year shall be made on or before the November 15 after its receipt. For money received on or after November 1 of any year, the payment to the county treasurer shall be made on or before November 15 of the following year.

SECTION 96. 77.91 (3) of the statutes is repealed.

SECTION 97. 77.91 (3m) of the statutes is amended to read:

77.91 (3m) REPORT TO LEGISLATURE. Beginning with calendar year ~~1992~~ 2015, the department shall calculate for each calendar year whether the amount of land exempt from penalty or tax under s. 77.10 (2) (c) or 77.88 (8) that is withdrawn during that calendar year under s. 77.10 or 77.88 exceeds ~~4%~~ 1 percent of the total amount of land that is subject to contracts under subch. I or subject to orders under this subchapter on December 31 of that calendar year. If the amount of withdrawn or classified land that is so exempt exceeds ~~4%~~ 1 percent, the department shall make a report of its calculations to the governor and the chief clerk of each house of the legislature for distribution to the appropriate standing committees under s. 13.172 (3).

SECTION 98. 77.91 (6) (d) of the statutes is created to read:

77.91 (6) (d) Any signature required of an official or employee of the department or a landowner under this subchapter may be satisfied by an electronic signature, as defined in s. 137.11 (8).

SECTION 99. 77.91 (8) of the statutes is created to read:

77.91 (8) EMERGENCY RULES. The department may use the procedure under s. 227.24 to promulgate emergency rules under s. 77.82 (1) (bp) 2. f. for the period before the date on which permanent rules under s. 77.82 (1) (bp) 2. f. take effect. Notwithstanding s. 227.24 (1) (c) and (2), emergency rules promulgated under this subsection remain in effect until the first day of the 25th month beginning after the effective date of the emergency rule or the date on which the permanent rules take effect, whichever is earlier. Notwithstanding s. 227.24 (1) (a) and (3), the department is not required to provide evidence that promulgating rules under this subsection as emergency rules is necessary for the preservation of the

public peace, health, safety, or welfare and is not required to provide a finding of emergency for rules promulgated under this subsection.

SECTION 100. Nonstatutory provision.

(1) STATE FOREST PLAN VARIANCE. Before March 1, 2017, the department of natural resources shall propose a variance to the master plans of all state forests except for the southern state forests, as defined in section 27.016 (1) (c) of the statutes, and except for Governor Knowles State Forest so that 75 percent of all the land in those state forests combined is classified as a forest production area as provided in section 28.04 (3) (am) of the statutes.

(2) PAYMENTS TO COUNTIES AND MUNICIPALITIES. The department of natural resources shall pay to each county and municipality in 2016 an amount equal to the amount received by the respective counties and municipalities in 2015 under section 77.07, 2013 stats., and section 77.87, 2013 stats. The department of natural resources shall pay the amounts required under this subsection not later than December 1, 2016.

SECTION 101. Initial applicability.

(1) YIELD AND SEVERANCE TAXES. The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86 (2), 77.88 (5) (a) (intro.), 1., and 2., (ar), and (b) and (11), and 77.89 (1) (a) of the statutes first applies to the removal of wood products from forest croplands and the cutting of merchantable timber from managed forest land that occurs on the effective date of this subsection.

(2) MINIMUM ACREAGE. The treatment of section 77.82 (1) (a) 1. of the statutes first applies to land designated as managed forest land by an order issued on the effective date of this subsection.

(3) BUILDINGS ON PARCELS. The treatment of section 77.82 (1) (b) 3. of the statutes first applies to land designated as managed forest land under an order issued or renewed on the effective date of this subsection.

SECTION 102. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of sections 26.06 (1), 75.36 (2) (a), 77.07, 77.10 (1) (a), 77.86 (2), 77.88 (5) (a) (intro.), 1., and 2., (ar), and (b) and (11), and 77.89 (1) (a) of the statutes and SECTION 101 (1) of this act take effect on the first day of the 3rd month beginning after publication.