

NR 46



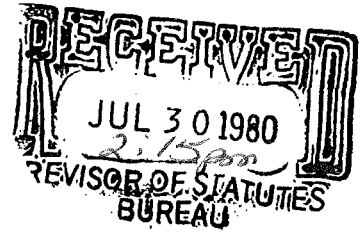
State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Anthony S. Earl
Secretary

BOX 7921
MADISON, WISCONSIN 53707

IN REPLY REFER TO: _____

STATE OF WISCONSIN)
)
DEPARTMENT OF NATURAL RESOURCES) SS



TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Anthony S. Earl, Secretary of the Department of Natural Resources and custodian of the official records of said Department, do hereby certify that the annexed copy of Natural Resources Board Order No. Fo-9-80 was duly approved and adopted by this Department on May 29, 1980. I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Department at General Executive Facility #2 in the City of Madison, this 26th day of July, 1980.

(SEAL)

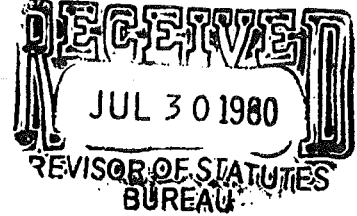
Anthony S. Earl

Anthony S. Earl, Secretary

Rev. eff. date 11-1-80

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD

REPEALING AND RECREATING RULES



Fo-9-80

.....
IN THE MATTER of repealing and recreating .
section NR 46.09(2) of the Wisconsin .
Administrative Code pertaining to stumpage .
values of severance tax on wood cut on .
forest crop law lands .
.....

Analysis Prepared by Department of Natural Resources

These administrative rules establish annual stumpage values for the purpose of calculating severance tax due on timber cut from Forest Crop Law lands as of November 1, 1980 as required by ch. 77, Stats. There are five separate severance schedule zones to more accurately reflect varying stumpage prices for difference species and products across the state. This makes it possible to levy severance taxes which more nearly represent 10% of the actual sales value of the cut product which is the basic legislative intent.

Pursuant to the authority vested in the State of Wisconsin Natural Resources Board by sections 77.06(2) and 227.014, Wisconsin Statutes, the State of Wisconsin Natural Resources Board hereby repeals and recreates rules interpreting section 77.06, Wisconsin Statutes, as follows:

SECTION 1 - Section NR 46.09(2) is repealed and recreated to read:

(2) Stumpage values for severance tax. Forest crop law severance schedule zones are established as designated on the following map entitled "Forest Crop Law Severance Schedule Zones" and the rates shall be as follows:

(a) Logs (stumpage value per M board measure)

	NC	NW	WC ZONE	LM	SO
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
1. White pine	\$ 71.00	\$ 53.00	\$ 62.00	\$ 56.00	\$ 81.00
2. Red pine	67.00	55.00	55.00	52.00	75.00
3. Jack pine	32.00	32.00	32.00	32.00	32.00
4. Spruce	32.00	32.00	32.00	32.00	32.00
5. Tamarack	26.00	26.00	26.00	26.00	26.00
6. Cedar	26.00	26.00	26.00	26.00	26.00
7. Hemlock	26.00	26.00	26.00	26.00	26.00
8. Aspen	22.00	20.00	25.00	28.00	23.00
9. Hard maple	70.00	39.00	59.00	76.00	76.00
10. Soft maple	36.00	36.00	36.00	36.00	36.00
11. Yellow birch	63.00	63.00	63.00	63.00	63.00
12. White birch	43.00	43.00	43.00	43.00	43.00
13. Basswood	52.00	32.00	44.00	57.00	57.00
14. Elm	46.00	32.00	40.00	46.00	54.00
15. Red oak	64.00	52.00	86.00	95.00	110.00
16. White oak	58.00	58.00	58.00	58.00	58.00
17. Other oak	45.00	45.00	45.00	45.00	45.00
18. Ash	36.00	36.00	36.00	36.00	36.00
19. Black walnut	630.00	630.00	630.00	630.00	630.00
20. Other species	50.00	50.00	50.00	50.00	50.00

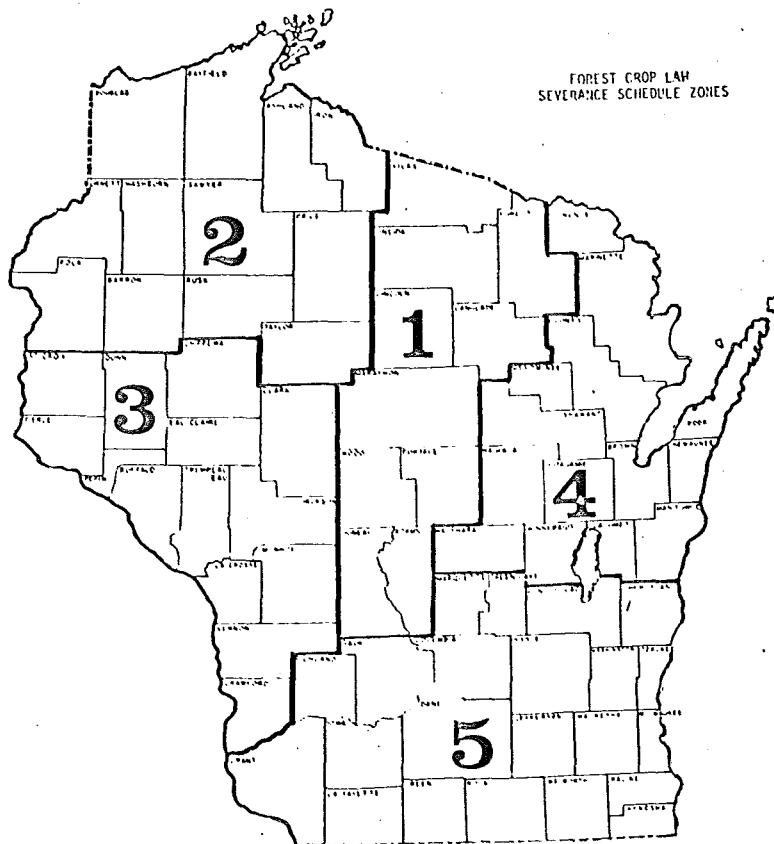
(b) Cord products - rough volume (unpeeled). (stumpage value per piled cord 4' x 4' x 96"-100" or 4' x 8' x 4').

	<u>1</u>	<u>2</u>	ZONE <u>3</u>	<u>4</u>	<u>5</u>
1. White pine	\$ 7.80	\$ 6.00	\$ 6.30	\$ 8.10	\$ 5.60
2. Red pine	13.30	12.60	12.60	14.60	10.00
3. Jack pine	13.30	14.00	16.20	15.40	11.00
4. Spruce	10.50	7.50	8.00	11.50	7.50
5. Balsam fir	5.80	4.70	3.90	6.50	3.90
6. Tamarack	4.80	4.80	4.80	4.80	4.80
7. Cedar	4.80	4.80	4.80	4.80	4.80
8. Hemlock	6.80	6.80	6.80	6.80	6.80
9. Aspen	5.00	3.20	3.20	6.40	3.40
10. White birch	3.70	2.30	2.80	4.20	3.70
11. Oak	2.80	2.20	3.10	3.90	2.30
12. Mixed hardwoods	3.60	2.30	3.00	3.70	3.70
13. Firewood	3.60	2.30	3.00	3.70	3.70
14. Sawbolts, all species	22.00	22.00	22.00	22.00	22.00

(c) Piece products (stumpage value per piece).

	ZONE				
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Posts and poles</u>					
1. 7 and 8 ft.	\$.08	\$.08	\$.08	\$.08	\$.08
2. 10 and 12 ft.	.16	.16	.16	.16	.16
3. 14 and 16 ft.	.32	.32	.32	.32	.32
4. 18 and 20 ft.	.80	.80	.80	.80	.80
5. 25 ft.	1.60	1.60	1.60	1.60	1.60
6. 30 ft. an over	2.40	2.40	2.40	2.40	2.40
<u>Christmas trees</u>					
7. Black spruce	1.10	1.10	1.10	1.10	1.10
All other species	2.35	2.35	2.35	2.35	2.35

(d) Map of forest crop law severance schedule zones.



The foregoing rules were approved and adopted by the State of Wisconsin Natural resources Board on May 29, 1980.

The rules contained herein shall take effect November 1, 1980.

Dated at Madison, Wisconsin 26 July 1980

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By Anthony S. Earl
Anthony S. Earl, Secretary

(SEAL)



State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

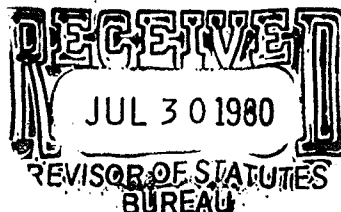
Anthony S. Earl
Secretary

BOX 7921
MADISON, WISCONSIN 53707

July 25, 1980

IN REPLY REFER TO: 1020

Mr. Orlan L. Prestegard
Revisor of Statutes
411 West
C A P I T O L



Dear Mr. Prestegard:

Enclosed are two copies, including one certified copy, of State of Wisconsin Natural Resources Board Order No. Fo-9-80. These rules were reviewed by the Assembly Committee on Revenue and the Senate Natural Resources and Tourism Committee pursuant to section 227.018, Wisconsin Statutes. There were no objections.

You will note that this order takes effect upon publication. Kindly publish it in the Administrative Code accordingly.

Sincerely,

Anthony S. Earl
Secretary

Enc.