



CR 83-88

State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny
Secretary

BOX 7921
MADISON, WISCONSIN 53707

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STATE OF WISCONSIN)
DEPARTMENT OF NATURAL RESOURCES) ss

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TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Carroll D. Besadny, 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-15-83 was duly approved and adopted by this Department on July 27, 1983. 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 19th day of September, 1983.

Carroll D. Besadny
Carroll D. Besadny, Secretary

(SEAL)

4540H

11-1-83

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD
AMENDING, REPEALING AND RECREATING, AND CREATING RULES

.....
IN THE MATTER of amending s. NR 46.09(1)(d); .
repealing and recreating s. NR 46.09(2)(a), (b) .
and (c); and creating s. NR 46.02 (15m) and (24m).
of the Wisconsin Administrative Code pertaining .
to the Woodland Tax Law and stumpage values for .
severance tax under the Forest Crop Law .
.....

Fo-15-83

Analysis Prepared by Department of Natural Resources

1. Creates a definition of the terms "open area" and "understocked area" to aid in implementing mandatory management plan practices permitted under NR 46.10(1)(e)4.d., the reforestation of open and understocked areas. Presently no precise definition of these terms exists, hence making it very difficult to apply mandatory practices on open and understocked areas.
2. Amends the criteria for eligibility for catastrophic reduction on severance tax to require involvement of "30% of the merchantable timber on 10 or more contiguous acres". Present wording permits approval of small non-contiguous areas totaling 20 acres involving a relatively small proportion of the merchantable stands. Such situations are in fact not of catastrophic nature and are difficult to assess in terms of value loss to the owner.
3. Create annual stumpage values for the purpose of calculating severance tax due on timber cut from Forest Crop Law lands as of November 1, 1983, as required by s. 77.06(2), Stats. There are five separate severance schedule zones reflecting varying stumpage prices for different species and products across the state. This makes it possible to levy severance taxes which more nearly represent 10% of the actual stumpage value which is the basic legislative intent.

Pursuant to the authority vested in the State of Wisconsin Natural Resources Board by ss. 77.06(2), 77.16 and 227.014, Stats., the State of Wisconsin Natural Resources Board hereby amends, repeals and recreates, and creates rules interpreting ss. 77.06(2) and 77.16, Stats., as follows:

SECTION 1. NR 46.02 (15m) and (24m) are created to read:

(15m) "Open areas" means nonproductive areas capable of producing merchantable timber when stocked with suitable forest trees.

SECTION 3. NR 46.09(2)(a), (b) and (c) are repealed and recreated to read:

(2) STUMPAGE VALUES FOR SEVERANCE TAX. Forest crop law severance schedule zones are established as designated on the map of the forest crop law severance schedule zones in par. (d) and the rates shall be as follows:

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

	NC	NW	WC Zone	LM	SO
	1	2	3	4	5
1. White pine	\$66.00	\$51.00	\$49.00	\$57.00	\$78.00
2. Red pine	63.00	51.00	45.00	66.00	78.00
3. Jack pine	40.00	40.00	40.00	40.00	40.00
4. Spruce	25.00	25.00	25.00	25.00	25.00
5. Tamarack	25.00	25.00	25.00	25.00	25.00
6. Cedar	20.00	20.00	20.00	20.00	20.00
7. Hemlock	20.00	20.00	20.00	20.00	20.00
8. Aspen	20.00	13.00	22.00	24.00	19.00
9. Hard maple	71.00	51.00	78.00	85.00	92.00
10. Soft maple	48.00	48.00	48.00	48.00	48.00
11. Yellow birch	57.00	57.00	57.00	57.00	57.00
12. White birch	33.00	33.00	33.00	33.00	33.00
13. Basswood	52.00	43.00	59.00	52.00	64.00
14. Elm	48.00	43.00	43.00	55.00	64.00
15. Red oak	69.00	69.00	98.00	113.00	127.00
16. White oak	93.00	93.00	93.00	93.00	93.00
17. Other oak	46.00	46.00	46.00	46.00	46.00
18. Ash	43.00	43.00	43.00	43.00	43.00
19. Black walnut	902.00	902.00	902.00	902.00	902.00
20. Other species	57.00	57.00	57.00	57.00	57.00

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

	1	2	Zone 3	4	5
1. White pine	\$ 9.70	\$ 6.40	\$ 8.30	\$10.10	\$10.10
2. Red pine	15.20	12.90	14.40	17.50	12.20
3. Jack pine	17.80	16.20	17.00	17.80	13.60
4. Spruce	7.90	5.60	5.60	8.20	6.00
5. Balsam fir	4.50	3.40	3.20	5.80	3.60
6. Tamarack	7.50	7.50	7.50	7.50	7.50
7. Cedar	4.70	4.70	4.70	4.70	4.70
8. Hemlock	4.50	4.50	4.50	4.50	4.50
9. Aspen	6.00	3.90	4.20	7.80	3.90
10. White birch	4.00	3.20	3.60	5.60	5.60
11. Oak	4.90	3.40	4.20	5.80	5.60
12. Mixed hardwoods	4.90	3.20	4.10	5.10	5.60
13. Firewood	4.90	3.20	4.10	5.10	5.60
14. Sawbolts					
a. Jack pine, spruce, hemlock, cedar, fir, tamarack, aspen	16.00	16.00	16.00	16.00	16.00
b. All other species	24.00	24.00	24.00	24.00	24.00

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

	1	2	Zone 3	4	5
<u>Posts and poles</u>					
1. 7 and 8 ft.	\$.10	\$.10	\$.10	\$.10	\$.10
2. 10 and 12 ft.	.19	.19	.19	.19	.19
3. 14 and 16 ft.	.37	.37	.37	.37	.37
4. 18 and 20 ft.	.95	.95	.95	.95	.95
5. 25 ft.	1.89	1.89	1.89	1.89	1.89
6. 30 ft. and over	2.87	2.87	2.87	2.87	2.87
<u>Christmas trees</u>					
7. Black spruce	1.00	1.00	1.00	1.00	1.00
8. All other species	2.00	2.00	2.00	2.00	2.00

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on July 27, 1983.

The rules contained herein shall take effect as provided in s. 227.026(1) (intro.), Stats.

Dated at Madison, Wisconsin September 19, 1983

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By Carroll D. Besadny
Carroll D. Besadny, Secretary

(SEAL)