



## 2003 ASSEMBLY BILL 323

May 13, 2003 - Introduced by Representative FRISKE, cosponsored by Senators WELCH and BRESKE. Referred to Committee on Forestry.

1       **AN ACT** *to repeal* 77.82 (2m) (c); *to renumber and amend* 77.82 (2m) (d), 77.88  
2           (2) (d), 77.89 (2) and 77.89 (3); *to amend* 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.30  
3           (1) (f), 74.30 (1) (h), 75.35 (2) (f) 3., 75.36 (3) (b), 77.82 (2m) (a), 77.82 (2m) (b),  
4           77.82 (2m) (e), 77.82 (3) (c) (intro.), 77.82 (3) (c) 6., 77.82 (4), 77.82 (7) (c), 77.82  
5           (7) (c), 77.82 (8), 77.82 (12), 77.83 (1) (a) 1., 77.84 (2) (a), 77.84 (2) (b), 77.84 (2)  
6           (c), 77.84 (3) (b), 77.87 (3), 77.88 (1) (c), 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c),  
7           77.88 (2) (f), 77.88 (3), 77.88 (4), 77.88 (5) (a) 1., 77.88 (5) (a) 2., 77.88 (5) (b) 1.,  
8           77.88 (5) (b) 2., 77.88 (7), 77.88 (8) and 77.89 (1); and *to create* 20.370 (1) (cw),  
9           23.09 (18m), 77.82 (2) (cm), 77.82 (2m) (d) 2., 77.82 (3) (g), 77.82 (7) (c) 2., 77.83  
10          (1m), 77.84 (2) (am), 77.84 (2) (bm), 77.84 (2) (cm), 77.87 (1g), 77.876, 77.88 (2)  
11          (d) 2., 77.88 (3m) and 77.88 (5m) of the statutes; **relating to:** the Managed  
12          Forest Land Program, providing funding for grants for land acquisition for

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- 1 outdoor recreation, requiring the exercise of rule-making authority, and  
2 making an appropriation.
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***Analysis by the Legislative Reference Bureau***

A parcel of land may be designated as managed forest land (MFL) under a program administered by the Department of Natural Resources (DNR). Under the program, the owner of land that is designated as MFL under an order issued by DNR makes an annual acreage share payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices and may keep a specific area closed to public access; the remainder of the land must be kept open for recreational activities such as hunting, fishing, and cross-country skiing. In order for a landowner to participate in the MFL Program, DNR must approve a management plan for the MFL. The management plan includes the owner's forestry objectives and a description of the forestry practices to be used.

The changes to the MFL Program contained in this bill include the following:

1. The bill increases the fees for filing a petition for an order designating land as MFL, to add land to an existing MFL order, and to transfer ownership of MFL.

2. The bill requires that management plans that may qualify under the program be prepared by a plan writer certified by DNR or by DNR itself. Under current law, there are no restrictions on who prepares the management plan, but a plan prepared by a qualified forester, as defined by DNR by rule, or a plan approved by DNR that DNR does have to prepare itself may qualify for a reduced application fee. The bill requires DNR to promulgate rules specifying the necessary qualifications for certified plan writers.

3. The bill exempts an owner of MFL that is initially entered into the program after the effective date of this bill from any yield tax for the first five years of the order. Under current law, an annual yield tax of 5% is imposed on the value of the merchantable timber cut from the land.

4. The bill requires DNR to distribute all of the withdrawal taxes and yield taxes it receives to the town or village and to the county in which the MFL is located. Under current law, DNR retains 50% of these taxes and distributes 40% to the village or town and 10% to the county. Under the bill, DNR distributes all of these taxes, the town or village receiving 80% and the county 20%.

5. The bill creates a withdrawal fee that an owner must pay, in addition to the withdrawal tax under current law, if the owner withdraws the land from the program before the order designating the land as MFL expires. Orders are for 25 or 50 years.

6. The bill increases the acreage of MFL that may be kept closed for public use. Under current law, the maximum amount that may be closed is 80 acres in a single town or village or one of a combination of any two of the following areas as found on government surveys: quarter-quarter sections (40 acres), fractional lots (usually somewhat less than 40 acres), or government lots (usually somewhat less than 40

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acres) as shown on government surveys. The bill increases the limit of 80 acres in a single town or village to 160 acres.

7. The bill changes how the acreage share payment and the additional payment for closed acreage is calculated. Under current law, the annual acreage share payment per acre is 74 cents. In addition an MFL owner must pay an additional \$1 for each acre of MFL that is closed to public use. Under the bill, beginning in 2008, the acreage share payment for each acre of MFL is equal to 5% of the average statewide property tax per acre of property assessed as swampland or wasteland and productive forest land. Also, beginning in 2008, the additional payment for each acre of MFL that is closed to the public is equal to 20% of the average statewide property tax per acre of property assessed as swampland or wasteland and productive forest land.

8. The bill requires that the additional payments made by MFL owners for closed MFL be used by DNR for grants to local governmental units for the acquisition of land for nature-based outdoor recreation.

9. This bill specifies that certain provisions under current law that apply to an initial petition apply to a renewal petition. These requirements include the payment of an application fee and the preparation of a new management plan. Under current law, a MFL order lasts for 25 or 50 years, as elected by the MFL owner and may be renewed for an additional 25 or 50 years, as elected by the owner.

10. The bill requires that copy of the legal document that has been recorded with the county register of deeds that show the ownership of the land subject be included with a MFL petition. Current law only requires that the petition include a description of the land.

11. Finally, if a property owner who is required to complete a forestry practice fails to complete the practice by the time specified under a management plan, the owner must pay a noncompliance assessment of \$250 to the municipality in which the property that is subject to the management plan is located. Under the bill, the municipality distributes 20% of the noncompliance assessment to the county in which the property is located.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 20.370 (1) (cw) of the statutes is created to read:

2           20.370 (1) (cw) *Forestry — outdoor recreation grants.* All moneys received  
3 under s. 77.84 (2) (bm) for grants under s. 23.09 (18m).

4           **SECTION 2.** 23.09 (18m) of the statutes is created to read:

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1           23.09 (18m) GRANTS FOR LAND ACQUISITIONS FOR OUTDOOR RECREATION. (a) In this  
2 subsection:

3           1. “Land” means land in fee simple, conservation easements, and other  
4 easements in land.

5           2. “Local governmental unit” means a city, village, town, or county.

6           3. “Nature-based outdoor recreation” has the meaning given by the  
7 department by rule under s. 23.0917 (4) (f).

8           4. “Nonprofit conservation organization” has the meaning given in s. 23.0955  
9 (1).

10           (b) The department shall establish a program to award grants from the  
11 appropriation under s. 20.370 (1) (cw) to local governmental units and nonprofit  
12 conservation organizations to acquire land for nature-based outdoor recreation. The  
13 department shall promulgate rules establishing criteria for awarding grants under  
14 this subsection.

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

16           74.25 (1) (a) 6. Pay to the county treasurer 20% of collections of occupational  
17 taxes on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84  
18 (2) (a) and (am) and all collections of payments for closed lands under s. 77.84 (2) (b)  
19 and (bm).

20           **SECTION 4.** 74.25 (1) (a) 8. of the statutes is amended to read:

21           74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections  
22 under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
23 (2) (a) and (am).

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

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

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

6           74.30 (1) (h) Retain for the taxation district all woodland tax law collections  
7 under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84  
8 (2) (a) and (am).

9           **SECTION 7.** 75.35 (2) (f) 3. of the statutes is amended to read:

10           75.35 (2) (f) 3. Any withdrawal tax or withdrawal fee due under s. 77.84 (3) (b).

11           **SECTION 8.** 75.36 (3) (b) of the statutes is amended to read:

12           75.36 (3) (b) From the net proceeds of the sale of the property, as determined  
13 under par. (a), first pay any withdrawal tax and withdrawal fee due under s. 77.84  
14 (3) (b) and then pay to taxing jurisdictions all special assessments and special  
15 charges to which the property is subject, including interest and any penalties  
16 imposed under s. 74.47. If the net proceeds are not sufficient to pay all outstanding  
17 amounts due, the net proceeds shall be prorated to each taxing jurisdiction based  
18 upon the ratio that the amount of all special assessments and special charges due  
19 that taxing jurisdiction bears to the amount of all special assessments and special  
20 charges levied against the property sold, including interest and any penalties  
21 imposed under s. 74.47. Amounts payable under this paragraph shall be paid to the  
22 taxing jurisdiction within 15 days after the last day of the month in which sale  
23 proceeds become available to the county.

24           **SECTION 9.** 77.82 (2) (cm) of the statutes is created to read:

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1           77.82 (2) (cm) A copy of an instrument that has been recorded in the office of  
2 the register of deeds of the county in which the property is located that shows the  
3 ownership of the land subject to the petition.

4           **SECTION 10.** 77.82 (2m) (a) of the statutes is amended to read:

5           77.82 (2m) (a) Except as provided in par. (b), a petition under sub. (2) ~~or~~ (4m),  
6 or (12) shall be accompanied by a nonrefundable application fee of \$100 \$300.

7           **SECTION 11.** 77.82 (2m) (b) of the statutes is amended to read:

8           77.82 (2m) (b) If the petition under sub. (2), (4m), or (12) is accompanied by a  
9 ~~proposed management plan as provided in par. (c)~~, the nonrefundable application fee  
10 shall be \$10 \$20 unless a different amount for the fee is established by the  
11 department by rule at an amount equal to the average expense to the department of  
12 recording an order issued under this subchapter.

13           **SECTION 12.** 77.82 (2m) (c) of the statutes is repealed.

14           **SECTION 13.** 77.82 (2m) (d) of the statutes is renumbered 77.82 (2m) (d) 1. and  
15 amended to read:

16           77.82 (2m) (d) 1. ~~All the fees collected under this subsection shall be deposited~~  
17 ~~in the conservation fund. The~~ All of the fees collected under par. (b) and \$10 \$20 of  
18 each \$100 \$300 fee collected under par. (a) shall be credited to the appropriation  
19 under s. 20.370 (1) (cr), except as provided under subd. 2.

20           **SECTION 14.** 77.82 (2m) (d) 2. of the statutes is created to read:

21           77.82 (2m) (d) 2. The department may establish by rule a different amount of  
22 each \$300 fee under subd. 1. that will be credited to the appropriation under s. 20.370  
23 (1) (cr). The amount shall be equal to the average expense to the department of  
24 recording an order issued under this subchapter.

25           **SECTION 15.** 77.82 (2m) (e) of the statutes is amended to read:

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1           77.82 (2m) (e) If ~~the proposed~~ a management plan accompanying a petition  
2 filed under sub. (2), (4m), or (12) is not approved by the department under its initial  
3 review under sub. (3) (a), the department shall collect from the petitioner a fee in an  
4 amount equal to ~~\$100~~ \$300 less the amount the petitioner paid under par. (e) (b).

5           **SECTION 16.** 77.82 (3) (c) (intro.) of the statutes is amended to read:

6           77.82 (3) (c) (intro.) To qualify for approval, a management plan shall be  
7 prepared by a plan writer certified by the department or prepared by the department  
8 itself and shall include all of the following:

9           **SECTION 17.** 77.82 (3) (c) 6. of the statutes is amended to read:

10          77.82 (3) (c) 6. A description of the forestry practices, including harvesting,  
11 thinning and reforestation, that will be undertaken during the term of the order,  
12 specifying the period of time in which each is ~~intended to~~ will be completed.

13          **SECTION 18.** 77.82 (3) (g) of the statutes is created to read:

14          77.82 (3) (g) The department shall promulgate rules specifying the  
15 qualifications that a person must satisfy to become a certified plan writer.

16          **SECTION 19.** 77.82 (4) of the statutes is amended to read:

17          77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner may petition the  
18 department to designate as managed forest land an additional parcel of land in the  
19 same municipality if the additional parcel is at least 3 acres in size and is contiguous  
20 to any of the owner's designated land. The petition shall be accompanied by a  
21 nonrefundable ~~\$10~~ \$20 application fee unless a different amount ~~of~~ for the fee is  
22 ~~established in the same manner as the fee under sub. (2m) (b)~~ by the department by  
23 rule at an amount equal to the average expense to the department of recording an  
24 order issued under this subchapter. The fee shall be deposited ~~in the conservation~~  
25 ~~fund and~~ credited to the appropriation under s. 20.370 (1) (cr). The petition shall be

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1 submitted filed on a department form and shall contain any additional information  
2 required by the department.

3 **SECTION 20.** 77.82 (7) (c) of the statutes is amended to read:

4 77.82 (7) (c) Except as provided in par. (d), if a petition is received on or before  
5 January 31 of any year from a petitioner who owns less than 1,000 acres in this state  
6 or on or before March 31 of any year from any other petitioner, the department shall  
7 investigate and shall either approve the petition and issue the order under sub. (8)  
8 or deny the petition ~~on or~~ before the following November 21.

9 **SECTION 21.** 77.82 (7) (c) of the statutes, as affected by 2003 Wisconsin Act ....  
10 (this act), is amended to read:

11 77.82 (7) (c) Except as provided in par. (d), ~~if:~~

12 1. ~~If a petition is received on or before January 31~~ July 1 of any year from a  
13 petitioner who owns less than 1,000 acres in this state ~~or on or before March 31 of~~  
14 ~~any year from any other petitioner,~~ the department shall investigate and shall either  
15 approve the petition and issue the order under sub. (8) or deny the petition before the  
16 2nd following November 21.

17 **SECTION 22.** 77.82 (7) (c) 2. of the statutes is created to read:

18 77.82 (7) (c) 2. If a petition is received before April 1 of any year from a  
19 petitioner who owns 1,000 or more acres in this state, the department shall  
20 investigate and shall either approve the petition and issue the order under sub. (8)  
21 or deny the petition before the following November 21.

22 **SECTION 23.** 77.82 (8) of the statutes is amended to read:

23 77.82 (8) ORDER. If a petition under sub. (2) ~~or~~, (4m), or (12) is approved, the  
24 department shall issue an order designating the land as managed forest land for the  
25 time period specified in the petition. If a petition under sub. (4) is approved, the



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1 department shall amend the original order to include the additional parcel. The  
2 department shall provide the petitioner with a copy of the order or amended order  
3 and shall also file a copy with the department of revenue, the supervisor of  
4 assessments and the clerk of the municipality, and shall record the order with the  
5 register of deeds in the county, in which the land is located.

6 **SECTION 24.** 77.82 (12) of the statutes is amended to read:

7 77.82 (12) RENEWAL. ~~The department shall notify each owner of managed forest~~  
8 ~~land of the expiration date of an order no later than the January 31 preceding the~~  
9 ~~expiration date. The~~ An owner of managed forest land may petition the department  
10 under sub. (2) for renewal of the order. The A petition filed by an owner of 1,000 acres  
11 or more in this state shall be filed no later than the March 31 and April 1 before the  
12 expiration date of the order. A petition filed by an owner of less than 1,000 acres in  
13 this state shall be filed no later than the 2nd July 1 before the expiration date of the  
14 order. The petition shall specify whether the owner wants the order renewed for 25  
15 or 50 years. The notice and hearing provisions under subs. (5) and, (6) and (7) do not  
16 apply to a petition under this subsection. The department may deny the petition only  
17 if the land fails to meet the eligibility requirements under sub. (1), if the owner has  
18 failed to comply with the management plan that is in effect on the date that the  
19 petition for renewal is filed, or if there are delinquent taxes on the land. If the  
20 petition is denied, the department shall state the reason for the denial in writing.

21 **SECTION 25.** 77.83 (1) (a) 1. of the statutes is amended to read:

22 77.83 (1) (a) 1. A maximum of ~~80~~ 160 acres in the municipality.

23 **SECTION 26.** 77.83 (1m) of the statutes is created to read:

24 77.83 (1m) MODIFICATION OF DESIGNATION. For a managed forest land order that  
25 takes effect on or after the effective date of this subsection .... [revisor inserts date],

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1 the owner of the managed forest land may modify the designation of a closed or open  
2 area one time during the term of the order. For a managed forest land order that  
3 takes effect before the effective date of this subsection .... [revisor inserts date], the  
4 owner of the managed forest land may modify the designation of a closed or open area  
5 one time during the period beginning with the effective date of this subsection ....  
6 [revisor inserts date], and ending with the expiration date of the order, regardless of  
7 whether the owner has previously modified the designation as authorized by rules  
8 promulgated by the department.

9 **SECTION 27.** 77.84 (2) (a) of the statutes is amended to read:

10 77.84 (2) (a) ~~Each~~ Ending with the property tax assessments as of January 1,  
11 2007, each owner of managed forest land shall pay to the municipal treasurer an  
12 acreage share of 74 cents per acre on or before January 31.

13 **SECTION 28.** 77.84 (2) (am) of the statutes is created to read:

14 77.84 (2) (am) Beginning with the property tax assessments as of January 1,  
15 2008, each owner of managed forest land shall pay to the municipal treasurer, on or  
16 before January 31, an amount that is equal to 5% of the average statewide property  
17 tax per acre of property classified under s. 70.32 (2) (b) 5. and 6., as determined under  
18 par. (cm), for each acre of managed forest land.

19 **SECTION 29.** 77.84 (2) (b) of the statutes is amended to read:

20 77.84 (2) (b) ~~In~~ Ending with the property tax assessments as of January 1,  
21 2007, in addition to the payment under par. (a), each owner shall pay \$1 for each acre  
22 that is designated as closed under s. 77.83. The payment shall be made to the  
23 municipal treasurer on or before January 31.

24 **SECTION 30.** 77.84 (2) (bm) of the statutes is created to read:

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1           77.84 (2) (bm) Beginning with the property tax assessments as of January 1,  
2           2008, in addition to the payment under par. (am), each owner of managed forest land  
3           shall pay to the municipal treasurer, on or before January 31, an amount that is equal  
4           to 20% of the average statewide property tax per acre of property classified under s.  
5           70.32 (2) (b) 5. and 6., as determined under par. (cm), for each acre that is designated  
6           as closed under s. 77.83.

7           **SECTION 31.** 77.84 (2) (c) of the statutes is amended to read:

8           77.84 (2) (c) In 1992 and each 5th year thereafter, and until the determination  
9           in 2007 under par. (cm), the department of revenue shall adjust the amounts under  
10          pars. (a) and (b) by multiplying the amount specified by a ratio using as the  
11          denominator the department of revenue's estimate of the average statewide tax per  
12          acre of property classes under s. 70.32 (2) (b) 4., 1993 stats., s. 70.32 (2) (b) 5., 1993  
13          stats., and s. 70.32 (2) (b) 6., 1993 stats., for 1986 and, as the numerator, the  
14          department of revenue's estimate of the average tax per acre for the same classes of  
15          property for the year in which the adjustment is made.

16          **SECTION 32.** 77.84 (2) (cm) of the statutes is created to read:

17          77.84 (2) (cm) For purposes of determining the per acre amounts under pars.  
18          (am) and (bm), in 2007 and each 5th year thereafter, the department of revenue shall  
19          determine the average statewide tax per acre of property classes under s. 70.32 (2)  
20          (b) 5. and 6.

21          **SECTION 33.** 77.84 (3) (b) of the statutes is amended to read:

22          77.84 (3) (b) Immediately after receiving the certification of the county clerk  
23          that a tax deed has been taken, the department shall issue an order withdrawing the  
24          land as managed forest land. The notice requirement under s. 77.88 (1) does not  
25          apply to the department's action under this paragraph. The department shall notify

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1 the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and the  
2 withdrawal tax, as determined under s. 77.88 (5), and the. The amount of the tax and  
3 the assessment shall be payable to the department under s. 75.36 (3) if the property  
4 is sold by the county. ~~The amount shall be credited to the conservation fund.~~

5 **SECTION 34.** 77.87 (1g) of the statutes is created to read:

6 77.87 (1g) EXEMPTION. For a managed forest land order that takes effect on or  
7 after the effective date of this subsection ... [revisor inserts date], the owner of the  
8 managed forest land is exempt from payment of the yield tax under sub. (1) for the  
9 first 5 years of the managed forest land order. The exemption under this subsection  
10 does not apply to managed forest land converted pursuant to a petition approved  
11 under s. 77.82 (7) (d) or to a renewal of managed forest land order under s. 77.82 (12).

12 **SECTION 35.** 77.87 (3) of the statutes is amended to read:

13 77.87 (3) PAYMENT. A tax assessed under sub. (1) or (2) is due and payable to  
14 the department on the last day of the month following the date the certificate is  
15 mailed to the owner. The department shall collect interest at the rate of 12% per year  
16 on any tax that is paid later than the due date. ~~Amounts received shall be credited~~  
17 ~~to the conservation fund.~~

18 **SECTION 36.** 77.876 of the statutes is created to read:

19 **77.876 Noncompliance assessment. (1) ASSESSMENT.** The department shall  
20 certify to the municipality in which the property is located an owner's failure to  
21 complete a forestry practice during the period of time required under an applicable  
22 management plan, and the municipality shall impose a noncompliance assessment  
23 of \$250 against the owner for each failure. The department shall mail a copy of the  
24 certificate of assessment to the owner at the owner's last-known address and to the  
25 municipality.

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1           **(2) PAYMENT.** An assessment under sub. (1) is due and payable to the  
2           municipality on the last day of the month following the date the certificate is mailed  
3           to the owner. The municipality shall collect interest at the rate of 12% per year on  
4           any assessment that is paid later than the due date.

5           **(3) OWNER'S LIABILITY.** The owner is personally liable for an assessment under  
6           sub. (1). An unpaid assessment becomes a lien against the merchantable timber cut.  
7           If the merchantable timber cut is mingled with other wood products, the unpaid  
8           assessment becomes a lien against all of the wood products while they are in the  
9           owner's possession or in the possession of any person other than a purchaser for  
10          value without notice in the usual course of business.

11          **(4) DELINQUENCY.** If an assessment due under sub. (1) is not paid on or before  
12          the last day of the August following the date specified under sub. (2), the  
13          municipality shall certify to the taxation district clerk the description of the land and  
14          the amount due for the assessment and interest. The taxation district clerk shall  
15          enter the delinquent amount on the property tax roll as a special charge.

16          **SECTION 37.** 77.88 (1) (c) of the statutes is amended to read:

17          77.88 **(1) (c)** If the department determines that land should be withdrawn, it  
18          shall issue an order withdrawing the land as managed forest land and shall assess  
19          against the owner the tax under sub. (5) and the withdrawal fee under sub. (5m).

20          **SECTION 38.** 77.88 (2) (am) of the statutes is amended to read:

21          77.88 **(2) (am)** If the land transferred under par. (a) does not meet the eligibility  
22          requirements under s. 77.82 (1), the department shall issue an order withdrawing  
23          the land from managed forest land designation and shall assess against the owner  
24          a withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

25          **SECTION 39.** 77.88 (2) (b) of the statutes is amended to read:

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

9           **SECTION 40.** 77.88 (2) (c) of the statutes is amended to read:

10           77.88 (2) (c) If the remaining land does not meet the eligibility requirements  
11 under s. 77.82 (1) (a) 2. and (b), the department shall issue an order withdrawing the  
12 land and shall assess against the owner the withdrawal tax under sub. (5) and the  
13 withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled  
14 to a hearing on an order withdrawing land under this paragraph.

15           **SECTION 41.** 77.88 (2) (d) of the statutes is renumbered 77.88 (2) (d) 1. and  
16 amended to read:

17           77.88 (2) (d) 1. Within 10 days after a transfer of ownership, the former owner  
18 shall, on a form provided by the department, file with the department a report of the  
19 transfer signed by the former owner and the transferee. The report shall be  
20 accompanied by a ~~\$20 \$100 fee which shall be deposited in the conservation fund and~~  
21 Twenty dollars of the fee or a different amount of the fee as may be established under  
22 subd. 2. shall be credited to the appropriation under s. 20.370 (1) (cr). The  
23 department shall immediately notify each person entitled to notice under s. 77.82 (8).

24           **SECTION 42.** 77.88 (2) (d) 2. of the statutes is created to read:

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1           77.88 (2) (d) 2. The department may establish by rule a different amount of  
2 each fee under subd. 1. that will be credited to the appropriation under s. 20.370 (1)  
3 (cr). The amount shall be equal to the average expense to the department of  
4 recording an order issued under this subchapter.

5           **SECTION 43.** 77.88 (2) (f) of the statutes is amended to read:

6           77.88 (2) (f) If the transferee does not provide the department with the  
7 certification required under par. (e), the department shall issue an order  
8 withdrawing the land and shall assess against the transferee the withdrawal tax  
9 under sub. (5) and the withdrawal fee under sub. (5m). Notwithstanding s. 77.90,  
10 the transferee is not entitled to a hearing on an order withdrawing land under this  
11 paragraph.

12           **SECTION 44.** 77.88 (3) of the statutes is amended to read:

13           77.88 (3) VOLUNTARY WITHDRAWAL. An owner may request that the department  
14 withdraw all or any part of the owner's land meeting one of the requirements  
15 specified under sub. (2) (a) 1. to 3. If any remaining land meets the eligibility  
16 requirements under s. 77.82 (1), the department shall issue an order withdrawing  
17 the land subject to the request and shall assess against the owner the withdrawal  
18 tax under sub. (5) and the withdrawal fee under sub. (5m).

19           **SECTION 45.** 77.88 (3m) of the statutes is created to read:

20           77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an  
21 owner of managed forest land has not paid the personal property tax due for a  
22 building on managed forest land before the February settlement date under s. 74.30  
23 (1), the municipality in which the managed forest land is located shall certify to the  
24 department that a delinquency exists and shall include the legal description of the  
25 managed forest land on which the building is located in the certification.

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1 Immediately after receiving the certification, the department shall issue an order  
2 withdrawing the land as managed forest land and shall assess against the owner of  
3 the land the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).  
4 Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order  
5 withdrawing land under this subsection.

6 **SECTION 46.** 77.88 (4) of the statutes is amended to read:

7 77.88 (4) NONRENEWAL. If an owner does not petition the department to renew  
8 a managed forest land order, the department shall order the land withdrawn at the  
9 expiration of the order. No withdrawal tax under sub. (5) shall or withdrawal fee  
10 under sub. (5m) may be assessed.

11 **SECTION 47.** 77.88 (5) (a) 1. of the statutes is amended to read:

12 77.88 (5) (a) 1. An amount equal to the product of the total net property tax rate  
13 in the municipality in the year prior to the withdrawal and the assessed value of the  
14 land for the same year, as computed by the department of revenue, multiplied by the  
15 number of years the land was designated as managed forest land, less any amounts  
16 paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87.

17 **SECTION 48.** 77.88 (5) (a) 2. of the statutes is amended to read:

18 77.88 (5) (a) 2. Five percent of the stumpage value of the merchantable timber  
19 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and  
20 77.87.

21 **SECTION 49.** 77.88 (5) (b) 1. of the statutes is amended to read:

22 77.88 (5) (b) 1. An amount equal to the product of the total net property tax rate  
23 in the municipality in the year prior to the withdrawal and the assessed value of the  
24 land for the same year, as computed by the department of revenue, multiplied by the



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1 number of years since the renewal, less any amounts paid by the owner under ss.  
2 77.84 (2) (a) and (am) and 77.87.

3 **SECTION 50.** 77.88 (5) (b) 2. of the statutes is amended to read:

4 77.88 (5) (b) 2. Five percent of the stumpage value of the merchantable timber  
5 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and  
6 77.87.

7 **SECTION 51.** 77.88 (5m) of the statutes is created to read:

8 77.88 (5m) WITHDRAWAL FEE. The withdrawal fee assessed by the department  
9 under subs. (1) (c), (2) (am), (c), and (f), (3), and (3m) shall be \$300.

10 **SECTION 52.** 77.88 (7) of the statutes is amended to read:

11 77.88 (7) PAYMENT; DELINQUENCY. ~~A tax~~ Taxes under sub. (5) is and fees under  
12 sub. (5m) are due and payable to the department on the last day of the month  
13 following the effective date of the withdrawal order. ~~Amounts received shall be~~  
14 ~~credited to the conservation fund.~~ If the owner of the land fails to pay the tax or fee,  
15 the department shall certify to the taxation district clerk the amount due. The  
16 taxation district clerk shall enter the delinquent amount on the property tax roll as  
17 a special charge.

18 **SECTION 53.** 77.88 (8) of the statutes is amended to read:

19 77.88 (8) EXCEPTION. No withdrawal tax or withdrawal fee may be assessed  
20 against an owner who transfers ownership of managed forest land for a public road  
21 or railroad or utility right-of-way. No withdrawal tax or withdrawal fee may be  
22 assessed against an owner who transfers ownership of managed forest land for a  
23 park, recreational trail, wildlife or fish habitat area or a public forest to the federal  
24 government, the state or a local governmental unit, as defined in s. 66.0131 (1) (a).

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1 The department may not order withdrawal of the remainder of the land unless the  
2 remainder fails to meet the eligibility requirements under s. 77.82 (1).

3 **SECTION 54.** 77.89 (1) of the statutes is amended to read:

4 77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,  
5 from the appropriation under s. 20.370 (5) (bv), shall pay ~~50%~~ 100% of each payment  
6 received under s. 77.84 (3) (b), 77.87 (3) ~~or, and~~ 77.88 (7) to the treasurer of the  
7 municipality in which is located the land to which the payment applies.

8 **SECTION 55.** 77.89 (2) of the statutes is renumbered 77.89 (2) (a) and amended  
9 to read:

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

17 **SECTION 56.** 77.89 (3) of the statutes is renumbered 77.89 (2) (b) and amended  
18 to read:

19 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.  
20 77.84 (2) (b) ~~and (bm)~~ to the county treasurer, as provided under ss. 74.25 and 74.30.  
21 The county treasurer shall, by June 30 of each year, pay all amounts received under  
22 this ~~subsection~~ paragraph to the department. All amounts received by the  
23 department ~~shall be credited to the conservation fund and shall be reserved for land~~  
24 acquisition and resource management activities.

25 **SECTION 57. Initial applicability.**

