

2001 ASSEMBLY BILL 864

February 26, 2002 – Introduced by Representatives AINSWORTH, ALBERS, FREESE, GUNDERSON, MUSSER, OLSEN, OWENS, PETROWSKI, PETTIS, SYKORA and TOWNSEND, cosponsored by Senator HARSDORF. Referred to Committee on Rural Affairs and Forestry.

1 **AN ACT** *to amend* 77.82 (4m) (c) of the statutes; **relating to:** the conversion of
2 lands that are entered on the tax roll as forest croplands to lands that are
3 entered on the tax roll as managed forest lands.

Analysis by the Legislative Reference Bureau

Certain lands are designated as forest croplands under a program administered by the department of natural resources (DNR). Under this program, the owner of the designated land makes an annual payment per acre that is designated instead of the property taxes that would normally be payable. In exchange, the owner must comply with certain forestry practices and must allow hunting and fishing on all of the designated land. Beginning on January 1, 1986, DNR has not been able to designate any additional land as forest cropland.

Under a similar program that has been in effect after December 31, 1985, DNR may designate certain land as managed forest land. Under this program, the owner may close part of the land to public use such as hunting and fishing. The owner makes a higher annual payment on the acres that are closed than on the acres that are open. Both programs impose a withdrawal tax if the designated land is withdrawn before the period of the designation expires.

Before, January 1, 1998, an owner of forest croplands was able to file a petition with DNR to convert the land to managed forest land. The land to be converted had to be in a single town or village, and the petition had to include all forest croplands owned by the petitioner in that town or village. The owner had to submit the petition after September 1, 1994, and before January 1, 1998.

