



JIM DOYLE
GOVERNOR
STATE OF WISCONSIN

April 13, 2004

TO THE HONORABLE MEMBERS OF THE ASSEMBLY:

I have approved Assembly Bill 323 as 2003 Wisconsin Act 228 and have deposited it in the Office of the Secretary of State. I have vetoed Section 64 and exercised partial vetoes in Sections 4, 5, 6, 7, 63 and 67 [as it relates to s. 77.89(2)(b)].

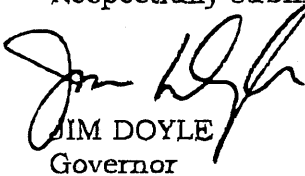
Assembly Bill 323 makes several modifications to the Managed Forest Land Program. The bill changes the rates and distribution of taxes and fees collected from owners of land enrolled in the program, makes changes relating to the designation of enrolled land, creates enforcement mechanisms, and changes certain administrative procedures and fees. The bill helps offset the loss of local property tax revenue from land enrolled in the program by adjusting the payments from landowners to more accurately reflect the growth in statewide property taxes charged for forested land. The bill also directs a portion of payment revenue currently retained by the Department of Natural Resources to municipalities and counties.

Sections 4, 5, 6, 7, 63, 64 and 67 [as it relates to s. 77.89(2)(b)] divide the closed acreage fee revenue between municipalities (80 percent) and counties (20 percent) in which closed land is located. The timing of the change is ambiguous due to conflicting language and could create a deficit in the forestry account of the conservation fund. I am vetoing Section 64 and partially vetoing Sections 4, 5, 6, 7, 63 and 67 [as it relates to s. 77.89 (2) (b)] to eliminate the changes in the distribution of closed acreage fee revenue. The effect of this partial veto is to forward all closed acreage fee revenue to the department for deposit to the forestry account as under current law.

I support improving the administration of the program and assisting municipalities and counties to offset the local revenue impact of the program. However, a partial veto is necessary to ensure that the statutorily defined goals of the program are protected. It is important to ensure that Wisconsin's citizens have sufficient access to land for recreation, in particular, hunting. As originally proposed, this bill had a mechanism to address this concern, but it was removed by the Legislature. I am requesting that the department consider, in developing its 2005-07 biennial budget request, restoring the provision to distribute revenues from closed acreage fees to offset the impact of the increase in closed acres. In order to maintain the goals of the original legislation, the program will be administered by a managed forest land board consisting of representatives of local town and county governments, the Wisconsin Chief Forester as well as other interested groups or individuals. The board will be charged with providing grants to local governments, the department and non-profit conservation organizations. The grants are to be used to acquire land for hunting, fishing, hiking,

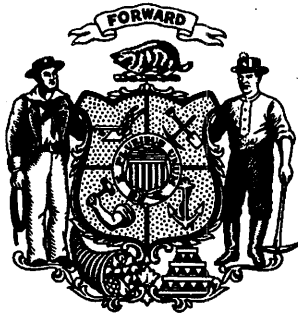
sight seeing and cross country skiing. As part of this program the board shall ensure the use of sound forestry practices on all lands acquired. Finally, priority for these grants should be given to counties as well as to towns and counties with higher numbers of closed acres. At no time should grants be awarded without approval from the board of the county where the land is being acquired.

Respectfully submitted,



JIM DOYLE
Governor

State of Wisconsin



2003 Assembly Bill 323

Date of enactment:
Date of publication*:

2003 WISCONSIN ACT

AN ACT to repeal 77.82 (2m) (c); to renumber and amend 77.82 (2m) (d), 77.82 (7) (c), 77.88 (2) (d), 77.89 (2) and 77.89 (3); to amend 20.370 (1) (cr), 26.97 (1), 74.25 (1) (a) 6., 74.25 (1) (a) 8., 74.30 (1) (f), 74.30 (1) (h), 75.35 (2) (f) 3., 75.36 (3) (b), 77.81 (4), 77.82 (2m) (a), 77.82 (2m) (b), 77.82 (2m) (e), 77.82 (3) (c) (intro.), 77.82 (3) (c) 6., 77.82 (4), 77.82 (7) (c) 2., 77.82 (8), 77.82 (12), 77.82 (12), 77.83 (1) (a) 1., 77.84 (2) (a), 77.84 (2) (b), 77.84 (3) (b), 77.88 (1) (a), 77.88 (1) (c), 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c), 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., 77.88 (5) (b) 2., 77.88 (7), 77.88 (8), 77.89 (1), 77.89 (1) and 77.89 (2) (b); to repeal and recreate 77.82 (2m) (b); and to create 20.370 (1) (cx), 77.82 (2) (cm), 77.82 (2m) (d) 2., 77.82 (2m) (dm), 77.82 (3) (g), 77.82 (4g), 77.82 (7) (c) 2., 77.82 (7) (c) 3., 77.83 (1m), 77.84 (2) (am), 77.84 (2) (bm), 77.84 (2) (cm), 77.87 (1g), 77.876, 77.88 (1) (am), 77.88 (2) (d) 2., 77.88 (3m) and 77.88 (5m) of the statutes; relating to: the Managed Forest Land Program, allowing managed forest land to be located in cities, requiring the exercise of rule-making authority, and making appropriations.

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

SECTION 1. 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) for the payment of fees to the registers of deeds under s. 77.91 (5).

SECTION 2. 20.370 (1) (cx) of the statutes is created to read:

20.370 (1) (cx) *Forestry — management plans.* All moneys received under s. 77.82 (2m) (dm) for payment for management plans prepared by plan writers who are under contract with the department under s. 77.82 (3).

SECTION 3. 26.97 (1) of the statutes is amended to read:

26.97 (1) Arrest a person, with or without a warrant, when the person is detected actually committing a viola-

tion of this chapter, subch. VI of ch. 77, or s. 167.10 (3), 941.10 (1), 941.11, 941.12, 941.13, 943.02 (1), 943.03, 943.04, 943.05 or 943.06 (2).

SECTION 4. 74.25 (1) (a) 6. of the statutes is amended to read:

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

SECTION 5. 74.25 (1) (a) 8. of the statutes is amended to read:

74.25 (1) (a) 8. Retain for the taxation district all woodland tax law collections under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84 (2) (b) and (bm).

SECTION 6. 74.30 (1) (f) of the statutes is amended to read:

* Section 991.11, WISCONSIN STATUTES 2001-02 : 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 as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].

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

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

74.30 (1) (h) Retain for the taxation district all woodland tax law collections under s. 77.16 and, 80% of collections of the taxes imposed under ss. 77.04 and 77.84 (2) (a) and (am), and 80% of collections of payments for closed lands under s. 77.84 (2) (b) and (bm).

SECTION 8. 75.35 (2) (f) 3. of the statutes is amended to read:

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

SECTION 9. 75.36 (3) (b) of the statutes is amended to read:

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

SECTION 10. 77.81 (4) of the statutes is amended to read:

77.81 (4) "Municipality" means a town ~~or~~, village, or city.

SECTION 11. 77.82 (2) (cm) of the statutes is created to read:

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

SECTION 12. 77.82 (2m) (a) of the statutes is amended to read:

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

SECTION 13. 77.82 (2m) (b) of the statutes is amended to read:

77.82 (2m) (b) If the petition under sub. (2), (4m), or (12) is accompanied by a proposed management plan as provided in par. (c), the nonrefundable application fee shall be \$10 ~~\$20~~ 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.

SECTION 14. 77.82 (2m) (b) of the statutes, as affected by 2003 Wisconsin Act (this act), is repealed and recreated to read:

77.82 (2m) (b) If the petition under sub. (2), (4m), or (12) is accompanied by a management plan, the nonrefundable application fee shall be \$20 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.

SECTION 15. 77.82 (2m) (c) of the statutes is repealed.

SECTION 16. 77.82 (2m) (d) of the statutes is renumbered 77.82 (2m) (d) 1. and amended to read:

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

SECTION 17. 77.82 (2m) (d) 2. of the statutes is created to read:

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

SECTION 18. 77.82 (2m) (dm) of the statutes is created to read:

77.82 (2m) (dm) The fees collected under pars. (a) and (e) that are not credited to the appropriation under s. 20.370 (1) (cr) shall be credited to the appropriation under s. 20.370 (1) (cx).

SECTION 19. 77.82 (2m) (e) of the statutes is amended to read:

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

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

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

SECTION 21. 77.82 (3) (c) 6. of the statutes is amended to read:

77.82 (3) (c) 6. A description of the forestry practices, including harvesting, thinning and reforestation, that will be undertaken during the term of the order, spec-

ifying the period of time in which each is intended to will be completed.

SECTION 22. 77.82 (3) (g) of the statutes is created to read:

77.82 (3) (g) The department shall promulgate rules specifying the qualifications that a person must satisfy to become a certified plan writer. For management plans prepared by the department under this subsection, the department may contract with plan writers certified by the department to prepare these plans.

SECTION 23. 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 the effective date of this subsection [revisor inserts date], may petition the department to designate as managed forest land an additional parcel of land in the same municipality if the additional parcel is at least 3 acres in size and is contiguous to any of the owner's that designated land. The petition shall be accompanied by a nonrefundable \$10 \$20 application fee unless a different amount of for the fee is established in the same manner as the fee under sub. (2m) (b) 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 petition shall be submitted filed on a department form and shall contain any additional information required by the department.

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

77.82 (4g) DESIGNATION OF ADDITIONAL MANAGED FOREST LAND FOR CERTAIN OWNERS. (a) If an owner of land that is designated as managed forest land under an order that takes effect before the effective date of this paragraph [revisor inserts date], wishes to have an additional parcel of land that is at least 10 acres in size and that satisfies the other requirements in sub. (1) designated as managed forest land, the owner may petition the department under sub. (2) for a new order covering the additional land.

(b) If an owner of land that is designated as managed forest land under an order that takes effect before the effective date of this paragraph [revisor inserts date], wishes to have designated as managed forest land an additional parcel of land that is in the same municipality, that is at least 3 acres in size, that does not satisfy the requirements in sub. (1), and that is contiguous to any of that designated land, the owner may withdraw the designated land and may petition the department under sub. (2) for a new order covering both the withdrawn land and the additional land. The withdrawal tax and the withdrawal fee under s. 77.88 (5) and (5m) do not apply to a withdrawal under this paragraph.

SECTION 25. 77.82 (7) (c) of the statutes is renumbered 77.82 (7) (c) 1. and amended to read:

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

SECTION 26. 77.82 (7) (c) 2. of the statutes is created to read:

77.82 (7) (c) 2. Except as provided in par. (d), if a petition is received on or before July 1 of any year from a petitioner who owns less than 1,000 acres in this state, the department shall investigate and shall either approve the petition and issue the order under sub. (8) or deny the petition before November 21 of the year following the year in which the petition is received.

SECTION 27. 77.82 (7) (c) 2. of the statutes, as created by 2003 Wisconsin Act (this act), is amended to read:

77.82 (7) (c) 2. Except as provided in subd. 3. or par. (d), if a petition is received on or before July 1 of any year from a petitioner who owns less than 1,000 acres in this state, the department shall investigate and shall either approve the petition and issue the order under sub. (8) or deny the petition before November 21 of the year following the year in which the petition is received.

SECTION 28. 77.82 (7) (c) 3. of the statutes is created to read:

77.82 (7) (c) 3. Except as provided in par. (d), if a petition is received on or before May 15 of any year from a petitioner who owns less than 1,000 acres in this state, who, before the deadline established by the department by rule, submitted a draft management plan prepared by a plan writer certified by the department, and who submits a completed plan, as defined by the department by rule, with the petition, the department shall investigate and shall either approve the petition and issue the order under sub. (8) or deny the petition before the following November 21.

SECTION 29. 77.82 (8) of the statutes is amended to read:

77.82 (8) ORDER. If a petition under sub. (2) or (4m), or (12) is approved, the department shall issue an order designating the land as managed forest land for the time period specified in the petition. If a petition under sub. (4) is approved, the department shall amend the original order to include the additional parcel. The department shall provide the petitioner with a copy of the order or amended order and shall also file a copy with the department of revenue, the supervisor of assessments and the clerk of the municipality, and shall record the order with

the register of deeds in the county, in which the land is located.

SECTION 30. 77.82 (12) of the statutes is amended to read:

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

SECTION 31. 77.82 (12) of the statutes, as affected by 2003 Wisconsin Act (this act), is amended to read:

77.82 (12) RENEWAL. An owner of managed forest land may petition the department under sub. (2) for renewal of the order. A petition filed by an owner of 1,000 acres or more in this state shall be filed no later than the March 31 before the expiration date of the order. A petition filed by an owner of less than 1,000 acres in this state shall be filed no later than the 2nd July 1 before the expiration date of the order, except that if the owner satisfies the requirement in sub. (7) (c) 3., the petition shall be filed no later than the May 15 before the expiration date of the order. The petition shall specify whether the owner wants the order renewed for 25 or 50 years. The provisions under subs. (5), (6), and (7) do not apply to a petition under this subsection. The department may deny the petition only if the land fails to meet the eligibility requirements under sub. (1), if the owner has failed to comply with the management plan that is in effect on the date that the petition for renewal is filed, or if there are delinquent taxes on the land. If the petition is denied, the department shall state the reason for the denial in writing.

SECTION 32. 77.83 (1) (a) 1. of the statutes is amended to read:

77.83 (1) (a) 1. A maximum of 80 160 acres in the municipality, of which not more than 80 acres may be land designated as managed forest land before the effective date of this subdivision [revisor inserts date].

SECTION 33. 77.83 (1m) of the statutes is created to read:

77.83 (1m) MODIFICATION OF DESIGNATION. For a managed forest land order that takes effect on or after the effective date of this subsection [revisor inserts date], the owner of the managed forest land may modify the designation of a closed or open area 2 times during the term of the order. For a managed forest land order that takes effect before the effective date of this subsection [revisor inserts date], the owner of the managed forest land may modify the designation of a closed or open area 2 times during the period beginning with the effective date of this subsection [revisor inserts date], and ending with the expiration date of the order, regardless of whether the owner has previously modified the designation as authorized by rules promulgated by the department.

SECTION 34. 77.84 (2) (a) of the statutes is amended to read:

77.84 (2) (a) ~~Each~~ For managed forest land orders that take effect before the effective date of this paragraph [revisor inserts date], each owner of managed forest land shall pay to the municipal treasurer an acreage share of 74 cents per acre on or before January 31.

SECTION 35. 77.84 (2) (am) of the statutes is created to read:

77.84 (2) (am) For managed forest land orders that take effect on or after the effective date of this paragraph [revisor inserts date], each owner of managed forest land shall pay to the municipal treasurer, on or before January 31, an amount that is equal to 5 percent of the average statewide property tax per acre of property classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each acre of managed forest land.

SECTION 36. 77.84 (2) (b) of the statutes is amended to read:

77.84 (2) (b) ~~In~~ For managed forest land orders that take effect before the effective date of this paragraph [revisor inserts date], in addition to the payment under par. (a), each owner shall pay \$1 for each acre that is designated as closed under s. 77.83. The payment shall be made to the municipal treasurer on or before January 31.

SECTION 37. 77.84 (2) (bm) of the statutes is created to read:

77.84 (2) (bm) For managed forest land orders that take effect on or after the effective date of this paragraph [revisor inserts date], in addition to the payment under par. (am), each owner of managed forest land shall pay to the municipal treasurer, on or before January 31, an amount that is equal to 20 percent of the average statewide property tax per acre of property classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each acre that is designated as closed under s. 77.83.

SECTION 38. 77.84 (2) (cm) of the statutes is created to read:

77.84 (2) (cm) For purposes of determining the per acre amounts under pars. (am) and (bm), in the year in

which this paragraph takes effect [revisor inserts date], and in 2007 and each 5th year thereafter, the department of revenue shall determine the average statewide tax per acre of property classified under s. 70.32 (2) (a) 6. by multiplying the average equalized value of property classified under s. 70.32 (2) (a) 6., as determined under s. 70.57, by the average tax rate determined under s. 76.126.

SECTION 39. 77.84 (3) (b) of the statutes is amended to read:

77.84 (3) (b) Immediately after receiving the certification of the county clerk that a tax deed has been taken, the department shall issue an order withdrawing the land as managed forest land. The notice requirement under s. 77.88 (1) does not apply to the department's action under this paragraph. The department shall notify the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s. 77.88 (5), ~~and the~~. The amount of the tax and the fee shall be payable to the department under s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the conservation fund.

SECTION 40. 77.87 (1g) of the statutes is created to read:

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

SECTION 41. 77.876 of the statutes is created to read:

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

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

(3) **OWNER'S LIABILITY.** The owner is personally liable for an assessment under sub. (1). An unpaid assessment becomes a lien against the merchantable timber cut. If the merchantable timber cut is mingled with other wood products, the unpaid assessment becomes a lien against all of the wood products while they are in the

owner's possession or in the possession of any person other than a purchaser for value without notice in the usual course of business.

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

SECTION 42. 77.88 (1) (a) of the statutes is amended to read:

77.88 (1) (a) The department may, at the request of the owner of managed forest land or of the governing body of the municipality in which any managed forest land is located, or at its own discretion, investigate to determine whether the designation as managed forest land should be withdrawn. ~~The~~ Except as provided in par. (am), the department shall notify the owner of the land and the mayor of the city, the chairperson of the town, or the president of the village in which the land is located of the investigation.

SECTION 43. 77.88 (1) (am) of the statutes is created to read:

77.88 (1) (am) If a city or village is organized under subch. I of ch. 64, the department shall notify the president of the city council or village board of any investigation under par. (a).

SECTION 44. 77.88 (1) (c) of the statutes is amended to read:

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

SECTION 45. 77.88 (2) (am) of the statutes is amended to read:

77.88 (2) (am) If the land transferred under par. (a) does not meet the eligibility requirements under s. 77.82 (1), 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 46. 77.88 (2) (b) of the statutes is amended to read:

77.88 (2) (b) 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 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 petition 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 47. 77.88 (2) (c) of the statutes is amended to read:

77.88 (2) (c) If the remaining land 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 48. 77.88 (2) (d) of the statutes is renumbered 77.88 (2) (d) 1. and amended to read:

77.88 (2) (d) 1. Within 10 days after a transfer of ownership, the former owner shall, on a form provided by the department, file with the department a report of the transfer signed by the former owner and the transferee. The report shall be accompanied by a ~~\$20~~ \$100 fee which shall be deposited in the conservation fund and, 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 49. 77.88 (2) (d) 2. of the statutes is created to read:

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

SECTION 50. 77.88 (2) (f) of the statutes is amended to read:

77.88 (2) (f) If the transferee does not provide the department with the certification required under par. (e), 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.

SECTION 51. 77.88 (3) of the statutes is amended to read:

77.88 (3) VOLUNTARY WITHDRAWAL. An owner may request that the department withdraw all or any 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), 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).

SECTION 52. 77.88 (3m) of the statutes is created to read:

77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an owner of managed forest

land has not paid the personal property tax due for a building on managed forest land before the February settlement date under s. 74.30 (1), the municipality in which the managed forest land is located shall certify to the department that a delinquency exists and shall include the legal description of the managed forest land on which the building is located in the certification. Immediately after receiving the certification, the department shall issue an order withdrawing the land as managed forest land and shall assess against the owner of the land 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 subsection.

SECTION 53. 77.88 (4) of the statutes is amended to read:

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

SECTION 54. 77.88 (5) (a) 1. of the statutes is amended to read:

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

SECTION 55. 77.88 (5) (a) 2. of the statutes is amended to read:

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

SECTION 56. 77.88 (5) (b) 1. of the statutes is amended to read:

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

SECTION 57. 77.88 (5) (b) 2. of the statutes is amended to read:

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

SECTION 58. 77.88 (5m) of the statutes is created to read:

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

SECTION 59. 77.88 (7) of the statutes is amended to read:

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

SECTION 60. 77.88 (8) of the statutes is amended to read:

77.88 (8) EXCEPTION. No withdrawal tax or withdrawal fee may be assessed against an owner who transfers ownership of managed forest land for a public road or railroad or utility right-of-way. No withdrawal tax or withdrawal fee may be assessed against an owner who transfers ownership of managed forest land for a park, recreational trail, wildlife or fish habitat area or a public forest to the federal government, the state or a local governmental unit, as defined in s. 66.0131 (1) (a). The department may not order withdrawal of the remainder of the land unless the remainder fails to meet the eligibility requirements under s. 77.82 (1).

SECTION 61. 77.89 (1) of the statutes is amended to read:

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

SECTION 62. 77.89 (1) of the statutes, as affected by 2003 Wisconsin Act (this act), is amended to read:

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

SECTION 63. 77.89 (2) of the statutes is renumbered 77.89 (2) (a) and amended to read:

77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received under sub. (1) ~~of s. and under~~ ss. 77.84 (2) (a) of, (am), (b), and (bm), 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 64. 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act (this act), is amended to read:

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

SECTION 65. 77.89 (3) of the statutes is renumbered 77.89 (2) (b) and amended to read:

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

SECTION 66. Initial applicability.

(1) The treatment of section 77.82 (3) (c) (intro.) of the statutes first applies to management plans that are started on the effective date of this subsection.

(2) The treatment of section 77.82 (2m) (a) and (e) and (12) of the statutes, the renumbering and amendment of section 77.82 (7) (c) of the statutes, the amendment of section 77.82 (2m) (b) of the statutes, and the creation of section 77.82 (7) (c) 2. of the statutes first applies to applications that are received by the department of natural resources on the effective date of this subsection.

(3) The treatment of section 77.83 (1) (a) 1. of the statutes first applies to an owner of land that is designated as managed forest land in an order that takes effect on the effective date of this subsection.

SECTION 67. Effective dates. This act takes effect on the day after publication, except as follows:

(1) The treatment of section 77.89 (1) of the statutes (by SECTION 62) takes effect on July 1, 2004.

(2) The amendment of section 77.89 (2) (b) of the statutes takes effect on July 1, 2005.

(3) The treatment of sections 77.82 (2m) (c), (3) (c) (intro.), (7) (c) 3., and (12) (by SECTION 31) of the statutes, the amendment of section 77.82 (7) (c) 2. of the statutes, and the repeal and recreation of section 77.82 (2m) (b) of the statutes and SECTION 66 (1) of this act take effect on the first day of the 19th month beginning after publication.