

**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO 2003 ASSEMBLY BILL 323**

November 6, 2003 – Offered by JOINT COMMITTEE ON FINANCE.

1 **AN ACT** *to repeal* 77.82 (2m) (c); *to renumber and amend* 77.82 (2m) (d), 77.82
2 (7) (c), 77.88 (2) (d), 77.89 (2) and 77.89 (3); *to amend* 20.370 (1) (cr), 26.97 (1),
3 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
4 (3) (b), 77.81 (4), 77.82 (2m) (a), 77.82 (2m) (b), 77.82 (2m) (e), 77.82 (3) (c)
5 (intro.), 77.82 (3) (c) 6., 77.82 (4), 77.82 (7) (c) 2., 77.82 (8), 77.82 (12), 77.82 (12),
6 77.83 (1) (a) 1., 77.84 (2) (a), 77.84 (2) (b), 77.84 (3) (b), 77.88 (1) (a), 77.88 (1)
7 (c), 77.88 (2) (am), 77.88 (2) (b), 77.88 (2) (c), 77.88 (2) (f), 77.88 (3), 77.88 (4),
8 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
9 (8), 77.89 (1), 77.89 (1) and 77.89 (2) (b); *to repeal and recreate* 77.82 (2m) (b);
10 and *to create* 20.370 (1) (cx), 77.82 (2) (cm), 77.82 (2m) (d) 2., 77.82 (2m) (dm),
11 77.82 (3) (g), 77.82 (4g), 77.82 (7) (c) 2., 77.82 (7) (c) 3., 77.83 (1m), 77.84 (2) (am),
12 77.84 (2) (bm), 77.84 (2) (cm), 77.87 (1g), 77.876, 77.88 (1) (am), 77.88 (2) (d) 2.,
13 77.88 (3m) and 77.88 (5m) of the statutes; **relating to:** the Managed Forest

1 Land Program, allowing managed forest land to be located in cities, requiring
2 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:

3 **SECTION 1.** 20.370 (1) (cr) of the statutes is amended to read:

4 20.370 (1) (cr) *Forestry — recording fees.* All moneys received under ss. 77.82
5 (2m) (d) and (4) and 77.88 (2) (d) for the payment of fees to the registers of deeds under
6 s. 77.91 (5).

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

8 20.370 (1) (cx) *Forestry — management plans.* All moneys received under s.
9 77.82 (2m) (dm) for payment for management plans prepared by plan writers who
10 are under contract with the department under s. 77.82 (3).

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

12 26.97 (1) Arrest a person, with or without a warrant, when the person is
13 detected actually committing a violation of this chapter, subch. VI of ch. 77, or s.
14 167.10 (3), 941.10 (1), 941.11, 941.12, 941.13, 943.02 (1), 943.03, 943.04, 943.05 or
15 943.06 (2).

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

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

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

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

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

5 74.30 **(1)** (f) Pay to the county treasurer 20% of collections of occupational taxes
6 on coal docks, 20% of collections of the taxes imposed under ss. 77.04 and 77.84 (2)
7 (a) and (am) and all collections of payments for closed lands under s. 77.84 (2) (b) and
8 (bm).

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

10 74.30 **(1)** (h) Retain for the taxation district all woodland tax law collections
11 under s. 77.16 and 80% of collections of the taxes imposed under ss. 77.04 and 77.84
12 (2) (a) and (am).

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

14 75.35 **(2)** (f) 3. Any withdrawal tax and any withdrawal fee due under s. 77.84
15 (3) (b).

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

17 75.36 **(3)** (b) From the net proceeds of the sale of the property, as determined
18 under par. (a), first pay any withdrawal tax and withdrawal fee due under s. 77.84
19 (3) (b) and then pay to taxing jurisdictions all special assessments and special
20 charges to which the property is subject, including interest and any penalties
21 imposed under s. 74.47. If the net proceeds are not sufficient to pay all outstanding
22 amounts due, the net proceeds shall be prorated to each taxing jurisdiction based
23 upon the ratio that the amount of all special assessments and special charges due
24 that taxing jurisdiction bears to the amount of all special assessments and special
25 charges levied against the property sold, including interest and any penalties

1 imposed under s. 74.47. Amounts payable under this paragraph shall be paid to the
2 taxing jurisdiction within 15 days after the last day of the month in which sale
3 proceeds become available to the county.

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

5 77.81 (4) “Municipality” means a town ~~or~~ village, or city.

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

7 77.82 (2) (cm) A copy of an instrument that has been recorded in the office of
8 the register of deeds of the county in which the property is located that shows the
9 ownership of the land subject to the petition.

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

11 77.82 (2m) (a) Except as provided in par. (b), a petition under sub. (2) ~~or~~ (4m),
12 or (12) shall be accompanied by a nonrefundable application fee of \$100 \$300.

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

14 77.82 (2m) (b) If the petition under sub. (2), (4m), or (12) is accompanied by a
15 proposed management plan as provided in par. (c), the nonrefundable application fee
16 shall be \$10 \$20 unless a different amount for the fee is established by the
17 department by rule at an amount equal to the average expense to the department of
18 recording an order issued under this subchapter.

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

21 77.82 (2m) (b) If the petition under sub. (2), (4m), or (12) is accompanied by a
22 management plan, the nonrefundable application fee shall be \$20 unless a different
23 amount for the fee is established by the department by rule at an amount equal to
24 the average expense to the department of recording an order issued under this
25 subchapter.

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

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

4 77.82 **(2m)** (d) 1. All the fees collected under this subsection shall be deposited
5 in the conservation fund. The All of the fees collected under par. (b) and \$10 \$20 of
6 each \$100 \$300 fee collected under par. (a) shall be credited to the appropriation
7 under s. 20.370 (1) (cr), except as provided under subd. 2.

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

9 77.82 **(2m)** (d) 2. The department may establish by rule a different amount of
10 each \$300 fee under subd. 1. that will be credited to the appropriation under s. 20.370
11 (1) (cr). The amount shall be equal to the average expense to the department of
12 recording an order issued under this subchapter.

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

14 77.82 **(2m)** (dm) The fees collected under pars. (a) and (e) that are not credited
15 to the appropriation under s. 20.370 (1) (cr) shall be credited to the appropriation
16 under s. 20.370 (1) (cx).

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

18 77.82 **(2m)** (e) If the ~~proposed~~ a management plan accompanying a petition
19 filed under sub. (2), (4m), or (12) is not approved by the department under its initial
20 review under sub. (3) (a), the department shall collect from the petitioner a fee in an
21 amount equal to \$100 \$300 less the amount the petitioner paid under par. (e) (b).

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

23 77.82 **(3)** (c) (intro.) To qualify for approval, a management plan shall be
24 prepared by a plan writer certified by the department or prepared by the department
25 itself and shall include all of the following:

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

2 77.82 **(3)** (c) 6. A description of the forestry practices, including harvesting,
3 thinning and reforestation, that will be undertaken during the term of the order,
4 specifying the period of time in which each is ~~intended to~~ will be completed.

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

6 77.82 **(3)** (g) The department shall promulgate rules specifying the
7 qualifications that a person must satisfy to become a certified plan writer. For
8 management plans prepared by the department under this subsection, the
9 department may contract with plan writers certified by the department to prepare
10 these plans.

11 **SECTION 23.** 77.82 (4) of the statutes is amended to read:

12 77.82 **(4)** ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
13 designated as managed forest land under an order that takes effect on or after the
14 effective date of this subsection [revisor inserts date], may petition the
15 department to designate as managed forest land an additional parcel of land in the
16 same municipality if the additional parcel is at least 3 acres in size and is contiguous
17 to any of the owner's that designated land. The petition shall be accompanied by a
18 nonrefundable \$10 \$20 application fee unless a different amount of for the fee is
19 established ~~in the same manner as the fee under sub. (2m) (b)~~ by the department by
20 rule at an amount equal to the average expense to the department of recording an
21 order issued under this subchapter. The fee shall be deposited in the conservation
22 fund and credited to the appropriation under s. 20.370 (1) (cr). The petition shall be
23 submitted filed on a department form and shall contain any additional information
24 required by the department.

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

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

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

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

19 **77.82 (7) (c) 1.** Except as provided in par. (d), if a petition is received on or before
20 January 31 of any year from a petitioner who owns less than 1,000 acres in this state
21 ~~or on or before~~ March 31 of any year from any other petitioner other than a petitioner
22 who owns less than 1,000 acres in this state, the department shall investigate and
23 shall either approve the petition and issue the order under sub. (8) or deny the
24 petition ~~on or~~ before the following November 21.

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

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

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

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

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

14 77.82 (7) (c) 3. Except as provided in par. (d), if a petition is received on or before
15 May 15 of any year from a petitioner who owns less than 1,000 acres in this state,
16 who, before the deadline established by the department by rule, submitted a draft
17 management plan prepared by a plan writer certified by the department, and who
18 submits a completed plan, as defined by the department by rule, with the petition,
19 the department shall investigate and shall either approve the petition and issue the
20 order under sub. (8) or deny the petition before the following November 21.

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

22 77.82 (8) ORDER. If a petition under sub. (2) ~~or~~ (4m), or (12) is approved, the
23 department shall issue an order designating the land as managed forest land for the
24 time period specified in the petition. If a petition under sub. (4) is approved, the
25 department shall amend the original order to include the additional parcel. The

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

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

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

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

22 77.82 (12) RENEWAL. An owner of managed forest land may petition the
23 department under sub. (2) for renewal of the order. A petition filed by an owner of
24 1,000 acres or more in this state shall be filed no later than the March 31 before the
25 expiration date of the order. A petition filed by an owner of less than 1,000 acres in

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

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

12 77.83 (1) (a) 1. A maximum of ~~80~~ 160 acres in the municipality, of which not
13 more than 80 acres may be land designated as managed forest land before the
14 effective date of this subdivision [revisor inserts date].

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

16 77.83 (1m) MODIFICATION OF DESIGNATION. For a managed forest land order that
17 takes effect on or after the effective date of this subsection [revisor inserts date],
18 the owner of the managed forest land may modify the designation of a closed or open
19 area 2 times during the term of the order. For a managed forest land order that takes
20 effect before the effective date of this subsection [revisor inserts date], the owner
21 of the managed forest land may modify the designation of a closed or open area 2
22 times during the period beginning with the effective date of this subsection
23 [revisor inserts date], and ending with the expiration date of the order, regardless of
24 whether the owner has previously modified the designation as authorized by rules
25 promulgated by the department.

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

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

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

7 77.84 (2) (am) For managed forest land orders that take effect on or after the
8 effective date of this paragraph [revisor inserts date], each owner of managed
9 forest land shall pay to the municipal treasurer, on or before January 31, an amount
10 that is equal to 5 percent of the average statewide property tax per acre of property
11 classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each acre of
12 managed forest land.

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

14 77.84 (2) (b) ~~In~~ For managed forest land orders that take effect before the
15 effective date of this paragraph [revisor inserts date], in addition to the payment
16 under par. (a), each owner shall pay \$1 for each acre that is designated as closed
17 under s. 77.83. The payment shall be made to the municipal treasurer on or before
18 January 31.

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

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

1 6., as determined under par. (cm), for each acre that is designated as closed under
2 s. 77.83.

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

4 77.84 (2) (cm) For purposes of determining the per acre amounts under pars.
5 (am) and (bm), in the year in which this paragraph takes effect [revisor inserts
6 date], and in 2007 and each 5th year thereafter, the department of revenue shall
7 determine the average statewide tax per acre of property classified under s. 70.32 (2)
8 (a) 6. by multiplying the average equalized value of property classified under s. 70.32
9 (2) (a) 6., as determined under s. 70.57, by the average tax rate determined under s.
10 76.126.

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

12 77.84 (3) (b) Immediately after receiving the certification of the county clerk
13 that a tax deed has been taken, the department shall issue an order withdrawing the
14 land as managed forest land. The notice requirement under s. 77.88 (1) does not
15 apply to the department's action under this paragraph. The department shall notify
16 the county treasurer of the amount of the withdrawal fee under s. 77.88 (5m) and the
17 withdrawal tax, as determined under s. 77.88 (5), and the. The amount of the tax and
18 the fee shall be payable to the department under s. 75.36 (3) if the property is sold
19 by the county. The amount shall be credited to the conservation fund.

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

21 77.87 (1g) EXEMPTION. For a managed forest land order that takes effect on or
22 after the effective date of this subsection [revisor inserts date], the owner of the
23 managed forest land is exempt from payment of the yield tax under sub. (1) for the
24 first 5 years of the managed forest land order. The exemption under this subsection

1 does not apply to managed forest land converted pursuant to a petition approved
2 under s. 77.82 (7) (d) or to a renewal of managed forest land order under s. 77.82 (12).

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

4 **77.876 Noncompliance assessment. (1) ASSESSMENT.** The department shall
5 certify to the municipality in which the property is located an owner's failure to
6 complete a forestry practice during the period of time required under an applicable
7 management plan, and the municipality shall impose a noncompliance assessment
8 of \$250 against the owner for each failure. The department shall mail a copy of the
9 certificate of assessment to the owner at the owner's last-known address and to the
10 municipality.

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

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

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

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

2 77.88 (1) (a) The department may, at the request of the owner of managed forest
3 land or of the governing body of the municipality in which any managed forest land
4 is located, or at its own discretion, investigate to determine whether the designation
5 as managed forest land should be withdrawn. The Except as provided in par. (am),
6 the department shall notify the owner of the land and the mayor of the city, the
7 chairperson of the town, or the president of the village in which the land is located
8 of the investigation.

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

10 77.88 (1) (am) If a city or village is organized under subch. I of ch. 64, the
11 department shall notify the president of the city council or village board of any
12 investigation under par. (a).

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

14 77.88 (1) (c) If the department determines that land should be withdrawn, it
15 shall issue an order withdrawing the land as managed forest land and shall assess
16 against the owner the tax under sub. (5) and the withdrawal fee under sub. (5m).

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

18 77.88 (2) (am) If the land transferred under par. (a) does not meet the eligibility
19 requirements under s. 77.82 (1), the department shall issue an order withdrawing
20 the land from managed forest land designation and shall assess against the owner
21 a withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

22 **SECTION 46.** 77.88 (2) (b) of the statutes is amended to read:

23 77.88 (2) (b) If the land remaining after a transfer under par. (a) is contiguous
24 and meets the eligibility requirements under s. 77.82 (1) (a) 2. and (b), it shall
25 continue to be designated as managed forest land until the expiration of the existing

1 order, even if the parcel contains less than 10 acres. Notwithstanding s. 77.82 (12),
2 an owner may not petition the department for renewal of the order if the parcel
3 contains less than 10 acres. No withdrawal tax under sub. (5) or withdrawal fee
4 under sub. (5m) may be assessed when the remaining land is withdrawn at the
5 expiration of the order.

6 **SECTION 47.** 77.88 (2) (c) of the statutes is amended to read:

7 77.88 (2) (c) If the remaining land does not meet the eligibility requirements
8 under s. 77.82 (1) (a) 2. and (b), the department shall issue an order withdrawing the
9 land and shall assess against the owner the withdrawal tax under sub. (5) and the
10 withdrawal fee under sub. (5m). Notwithstanding s. 77.90, the owner is not entitled
11 to a hearing on an order withdrawing land under this paragraph.

12 **SECTION 48.** 77.88 (2) (d) of the statutes is renumbered 77.88 (2) (d) 1. and
13 amended to read:

14 77.88 (2) (d) 1. Within 10 days after a transfer of ownership, the former owner
15 shall, on a form provided by the department, file with the department a report of the
16 transfer signed by the former owner and the transferee. The report shall be
17 accompanied by a ~~\$20~~ \$100 fee which shall be deposited in the conservation fund ~~and~~
18 Twenty dollars of the fee or a different amount of the fee as may be established under
19 subd. 2. shall be credited to the appropriation under s. 20.370 (1) (cr). The
20 department shall immediately notify each person entitled to notice under s. 77.82 (8).

21 **SECTION 49.** 77.88 (2) (d) 2. of the statutes is created to read:

22 77.88 (2) (d) 2. The department may establish by rule a different amount of
23 each fee under subd. 1. that will be credited to the appropriation under s. 20.370 (1)
24 (cr). The amount shall be equal to the average expense to the department of
25 recording an order issued under this subchapter.

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

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

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

9 77.88 **(3)** VOLUNTARY WITHDRAWAL. An owner may request that the department
10 withdraw all or any part of the owner's land meeting one of the requirements
11 specified under sub. (2) (a) 1. to 3. If any remaining land meets the eligibility
12 requirements under s. 77.82 (1), the department shall issue an order withdrawing
13 the land subject to the request and shall assess against the owner the withdrawal
14 tax under sub. (5) and the withdrawal fee under sub. (5m).

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

16 77.88 **(3m)** WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an
17 owner of managed forest land has not paid the personal property tax due for a
18 building on managed forest land before the February settlement date under s. 74.30
19 (1), the municipality in which the managed forest land is located shall certify to the
20 department that a delinquency exists and shall include the legal description of the
21 managed forest land on which the building is located in the certification.
22 Immediately after receiving the certification, the department shall issue an order
23 withdrawing the land as managed forest land and shall assess against the owner of
24 the land the withdrawal tax under sub. (5) and the withdrawal fee under sub. (5m).

1 Notwithstanding s. 77.90, the owner is not entitled to a hearing on an order
2 withdrawing land under this subsection.

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

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

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

9 77.88 (5) (a) 1. An amount equal to the product of the total net property tax rate
10 in the municipality in the year prior to the withdrawal and the assessed value of the
11 land for the same year, as computed by the department of revenue, multiplied by the
12 number of years the land was designated as managed forest land, less any amounts
13 paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87.

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

15 77.88 (5) (a) 2. Five percent of the stumpage value of the merchantable timber
16 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and
17 77.87.

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

19 77.88 (5) (b) 1. An amount equal to the product of the total net property tax rate
20 in the municipality in the year prior to the withdrawal and the assessed value of the
21 land for the same year, as computed by the department of revenue, multiplied by the
22 number of years since the renewal, less any amounts paid by the owner under ss.
23 77.84 (2) (a) and (am) and 77.87.

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

1 77.88 (5) (b) 2. Five percent of the stumpage value of the merchantable timber
2 on the land, less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and
3 77.87.

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

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

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

8 77.88 (7) PAYMENT; DELINQUENCY. ~~A tax~~ Taxes under sub. (5) is and fees under
9 sub. (5m) are due and payable to the department on the last day of the month
10 following the effective date of the withdrawal order. Amounts received shall be
11 credited to the conservation fund. If the owner of the land fails to pay the tax or fee,
12 the department shall certify to the taxation district clerk the amount due. The
13 taxation district clerk shall enter the delinquent amount on the property tax roll as
14 a special charge.

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

16 77.88 (8) EXCEPTION. No withdrawal tax or withdrawal fee may be assessed
17 against an owner who transfers ownership of managed forest land for a public road
18 or railroad or utility right-of-way. No withdrawal tax or withdrawal fee may be
19 assessed against an owner who transfers ownership of managed forest land for a
20 park, recreational trail, wildlife or fish habitat area or a public forest to the federal
21 government, the state or a local governmental unit, as defined in s. 66.0131 (1) (a).
22 The department may not order withdrawal of the remainder of the land unless the
23 remainder fails to meet the eligibility requirements under s. 77.82 (1).

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

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

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

8 77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,
9 from the appropriation under s. 20.370 (5) (bv), shall pay 50% 100 percent of each
10 payment received under ss. 77.84 (3) (b) and 77.87 (3) and 50% 100 percent of each
11 withdrawal tax payment received under s. 77.88 (7) to the treasurer of the
12 municipality in which is located the land to which the payment applies.

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

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

22 **SECTION 64.** 77.89 (2) (b) of the statutes, as affected by 2003 Wisconsin Act
23 (this act), is amended to read:

24 77.89 (2) (b) The municipal treasurer shall pay all amounts received under s.
25 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.

1 ~~The county treasurer shall, by June 30 of each year, pay all amounts received under~~
2 ~~this paragraph to the department. All amounts received by the department shall be~~
3 ~~credited to the conservation fund and shall be reserved for land acquisition and~~
4 ~~resource management activities.~~

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

7 77.89 **(2)** (b) The municipal treasurer shall pay all amounts received under s.
8 77.84 (2) (b) and (bm) to the county treasurer, as provided under ss. 74.25 and 74.30.
9 The county treasurer shall, by June 30 of each year, pay all amounts received under
10 this subsection paragraph to the department. All amounts received by the
11 department shall be credited to the conservation fund and shall be reserved for land
12 acquisition and resource management activities.

13 **SECTION 66. Initial applicability.**

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

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

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

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

