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(FORM UPDATED: 08/11/2010)

WISCONSIN STATE LEGISLATURE ... PUBLIC HEARING - COMMITTEE RECORDS

2003-04

(session year)

Assembly

(Assembly, Senate or Joint)

Committee on Forestry...

COMMITTEE NOTICES ...

- Committee Reports ... **CR**
- Executive Sessions ... **ES**
- Public Hearings ... **PH**

INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

- Appointments ... **Appt** (w/Record of Comm. Proceedings)
- Clearinghouse Rules ... **CRule** (w/Record of Comm. Proceedings)
- Hearing Records ... bills and resolutions (w/Record of Comm. Proceedings)
(**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
(**sb** = Senate Bill) (**sr** = Senate Resolution) (**sjr** = Senate Joint Resolution)
- Miscellaneous ... **Misc**

* Contents organized for archiving by: Stefanie Rose (LRB) (July 2013)

2064

**COMMON COUNCIL
OF THE
CITY OF MEQUON**

RESOLUTION NO. 2064

Resolution Supporting Assembly Bill 104
Permitting Cities to Participate in the Managed Forest Law Program

WHEREAS, the City of Mequon desires to preserve its rural areas including its forests;

WHEREAS, the recently implemented use value assessment law requires assessment of non-agricultural land to be increased several fold to the value of developable land;

WHEREAS, property owners have experienced dramatic increases in their assessments which has caused them to consider removing the forests on their lands and converting the property to farmland or selling for development;

WHEREAS, Assembly Bill 104 proposes to permit cities to participate in the Managed Forest Law Program now restricted to villages and towns;

WHEREAS, the Managed Forest Law Program requires owners to pay an annual acreage share in lieu of property taxes which acreage share is substantially less than the property tax;

WHEREAS, the Managed Forest Law Program would encourage City of Mequon landowners to preserve their forests which enhance the beauty of the community;

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Mequon that is wholeheartedly supports the adoption of Assembly Bill 104.

Approved: *Christine Nuernberg*
Christine Nuernberg, Mayor

Date Approved: *April 14, 1999*

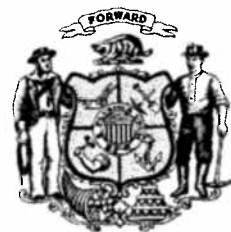
This is to certify that the foregoing resolution was adopted by the Common Council of the City of Mequon, Wisconsin, at a meeting held on the 13th day of April, 1999.

Louise M. Renczkowski
Louise M. Renczkowski, City Clerk

Published: April 22, 1999
RES2064.DOC



WISCONSIN STATE LEGISLATURE



GOVERNORS COUNCIL ON FORESTRY

Special Committee Report, Approved December 5, 2002

- Review of Wisconsin's Managed Forest Law (MFL) -

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GOVERNORS COUNCIL ON FORESTRY - SPECIAL COMMITTEE REPORT

Executive Summary

This report is a product of a special Managed Forest Law Review Committee appointed by the Wisconsin Governor's Council on Forestry at its September 2002 meeting. The full Governor's Council on Forestry approved the report unanimously at its December 5, 2002 meeting.

Committee members include:

Council members-
Gene Francisco (Chair)
Senator Roger Breske
Representative Don Friske
Tom Schmidt
Eugene Schmit
Cathy Nordine
Jim Holperin

Interest group members -
Nancy Bozek, Wis Woodland
Owners Association
Colette Mathews-Wis County
Forest Association
Laura Jean Blotz-Wis Real
Property Listers Association
Jennifer Sundstrom-Wis Counties
Association
Allison Bussler-Wis Counties
Association
Rick Stadelmann-Wisconsin Towns
Association.



Summary of Recommended Actions:

<u>Reference</u>	<u>Recommendation</u>
1.1	Raise the non-refundable MFL application fee from \$100 to \$300 to encourage follow through with MFL entry. Use this additional revenue for contracting with consultant foresters to prepare MFL plans.
1.2	Require that certified plan writers prepare all MFL plans.
2.1	Move application deadline to July 1 (18 months before effective date).
2.2	Require a <i>recorded</i> deed be submitted with the application. This requires a change in administrative code (NR.16 (2)(a)) and not in statute.
2.3	Require landowner to supply copies of pertinent Certified Survey Maps (CSM) with the application. This may only require a change in administrative code.
3.1	Provide a penalty/fine for failure to complete a mandatory practice.
4.1	Dedicate some new DNR forester positions (project) to eliminate the large number of backlog practices or contract with consultants to establish backlog practices.
6.1	Modify the formula that determines the distribution of funds collected for the Yield and the Withdrawal taxes. Re-distribute funds currently going to the State to municipalities and counties.
6.2	Modify the calculation of the acreage share tax to more closely reflect the changes in actual property taxes paid on non-tax law forest land.
6.3	Modify the Resource Aid payment formula. Gradually reduce the number of acres required to qualify from 40,000 acres of tax law lands to 20,000 acres.
7.1	Change the closed acreage fee to 20% of average tax per acre on class 5 and 6 lands in towns and villages.
7.2	Increase the allowable acreage to be closed to public access to 160 acres per municipality.
8.1	Create a withdrawal fee of \$300 to be retained by the DNR to cover administrative costs associated with a withdrawal.
8.2	Increase the MFL transfer fee from \$20 to \$100 with the funds going to Forestry Account.
9.1	Allow a Town to certify to the DNR Forestry Division that personal property tax is not paid. DNR would be required to withdraw the lands from the MFL. Landowners would not be allowed an appeal hearing on this type of action.
10.1	Seek additional funding in the 03-05 budget to allow all field forester offices to have a high speed Internet connection.



Committee's Review Process

The **objectives** of this review are to:

- 1.) Review the Managed Forest Law (MFL) in the context of the Forestry Division's ability to meet the burgeoning workload, Forestry Account Legislative Audit concerns, and concerns expressed about its impact on local tax revenue.
- 2.) Recommend changes in the MFL that improve efficiency in application processing, enforcement and contract compliance as well as perceived inequities in the distribution of taxes, fees and aides.

Review Process:

The MFL Review Committee assessed MFL background material and input from an internal Forestry Division team during two meetings held in October and November 2002. The Committee identified adjustments in the MFL that require statutory/administrative rule amendments, budget initiatives or internal Forestry Division procedural changes.

The Committee identified the following eleven (11) issue areas that are recommended for improvement

Issue Areas:

1. Managed Forest Law Plans
2. Application Process
3. Law Enforcement
4. Backlog Mandatory Practices
5. Yield Tax, Cutting Notice/Report
6. Compensation to Municipalities and Counties
7. Open and Closed Lands
8. Transfers and Withdrawals
9. Buildings on MFL Parcels
10. Record Keeping
11. Internal Forestry Process/Policy



BACKGROUND

The Managed Forest Law Program:

The forest tax laws were initiated by the Legislature in the 1920s in response to the negative impact tax policies were having on the practice of sound forestry. Taxing the land based on the value of standing timber, the income from which would not be received potentially for decades, caused many landowners to destructively harvest their forest to pay their taxes. The Legislature created the Forest Crop Law in 1927, the first law in the nation to defer a portion of the property tax until such time as income was realized from the sale of timber. The Woodland Tax Law followed in 1953, and the Managed Forest Law in 1985.

The tax laws have had a tremendous impact on forest management of private forest lands within the state. These laws have been extremely successful at encouraging the sustainable management of Wisconsin's private forest lands. Current participation in the forest tax laws covers approximately 2.67 million acres, roughly 32,000 contracts and approximately 27,000 landowners. This is the largest land management program in the state in which management plans have been developed and landowners are committed to following them. As of 2002, the MFL program has 2.23 million acres or 83% of all tax law acreage. The remaining acreage is under the Forest Crop Law, which has been closed for new entries since 1986. The Woodland Tax Law expired in 2000, the year the last remaining contracts expired.

Timber harvesting on tax law lands must have prior approval by and be reported to the Department of Natural Resources when complete. Management recommendations include forest management, watershed protection, recreation, wildlife, endangered resource, aesthetic, and other management considerations.

Landowners must consider their objectives for owning the land and then, based on those objectives, make a commitment for the next 25 or 50 years. With that commitment, the landowner receives an average of 80% property tax savings annually, according to a Legislative Audit in 1994.

From 1994 to 1998, forestry accepted applications to convert Forest Crop Law lands to Managed Forest Law on an accelerated basis due to special legislation. Sixty percent of the FCL lands (900,000 acres) were converted to MFL through this process.

The DNR has documented the activity differences between the FCL and MFL and found the MFL administrative activity to be 3.4 times higher than FCL on the same acreage. These activities include cutting notices and reports, transfers and withdrawals. The intensity of activity is present both at the field level with increased harvest activity, questions from landowners, land transfer, etc. and with increased administrative activity in the Forest Tax Section (FTS) within the Bureau of Forest Management in the Division of Forestry.



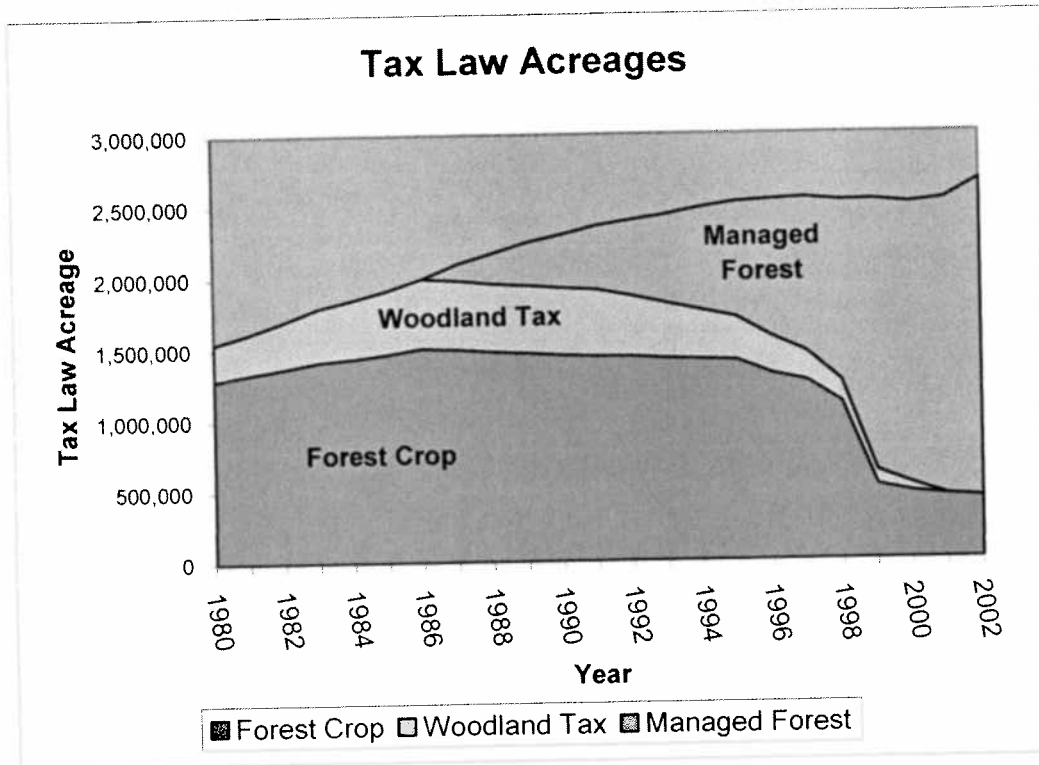


The Development of a Backlog Workload:

The number of MFL applications has been growing for a number of years. Applications have more than doubled in the last four years and tripled since 1990. The following table documents the application numbers by year. It does not include the FCL conversion to MFL applications from 1994 to 1998 since the Department had up to 3 years to process each application.

Year for Entry	Number of Applications	No. Change from Prev. Yr	Year Applications as % of 1990
1990	1291	--	100.0%
1991	1607	316	124.5%
1992	1844	237	142.8%
1993	1978	134	153.2%
1994	2267	289	175.6%
1995	1999	-268	154.8%
1996	1794	-205	139.0%
1997	1919	125	148.6%
1998	1795	-124	139.0%
1999	1843	48	142.8%
2000	1637	-206	126.8%
2001	2618	981	202.8%
2002	3265	647	252.9%
2003	3857	592	298.8%

This application increase has overwhelmed the Forestry Division field staff and limited their ability to work on other priority workloads. The following graph emphasizes the dominance the managed forest lands have gained on the program.



The increasing popularity of the MFL program, combined with the increase in administrative activity levels under MFL as compared with FCL has generated a severe increase in workload. The addition of 23 new foresters in the 01-03 State Budget to address the backlog MFL work have been completely consumed by the increase in new applications for entry into the MFL. This has created an even larger unmet workload in mandatory MFL practices and other work that exists in private forestry.

Efforts to contract with private consultant foresters to write tax law management plans for new entries in to the MFL program over the past six years has helped with this workload, but the capacity of the private sector is limited. Estimates show that the private sector currently has the capacity to complete less than 25% of the plans required for the new entries this year, even if the amount of contracting funds were not a limiting factor.

Recent changes in the private forestry administrative code more clearly define the department's private forestry priorities and emphasize the important role cooperating consultant foresters can play. However, until the partnerships with private consultant foresters, cooperatives, associations and other landowner groups develop further, services to the private forest landowners will be in short supply.

Mandatory Practices Backlog:

The mandatory practices written in the MFL management plans require a deadline for completion. Practices designated as mandatory in the statute include harvesting, thinning, release from competitive vegetation, reforestation and soil conservation. Foresters must notify the landowners in advance of practices coming due. Foresters then work with the landowner,



consultants, and loggers to secure completion of the practices. Department foresters monitor implementation of MFL contracts and conduct enforcement actions on practices not completed. They also document the status of each practice in a database tracking system called PlanTrac
 NOTE: PlanTrac is a customized PC-based software to assist foresters in writing MFL management plans, maintaining forest stand inventory data and tracking landowner management practices.

Cooperating private consulting foresters are notified each year of upcoming mandatory practices due on tax law lands when they file an agreement with the department as a "Cooperating Consultant Forester". These private foresters have the first chance and are encouraged to contact landowners and offer their services. A significant number of mandatory practices are not picked up by consultants, due to their location, size, marketability or workload.

As identified earlier, MFL applications have tripled since 1990 and doubled in just the last four years. The number of mandatory practices being written into MFL management plans is growing faster than the foresters can insure their completion. In studying the mandatory practices overdue in 1995 versus 2001, we find a tremendous increase in all areas of the workload. An overdue (backlog) practice is defined as a practice that has not been completed by the end of the year for which it was scheduled. The following table demonstrates the level of increases.

Table 1. Mandatory practices due in tax law programs.

		1995	2001	% change
MFL	# of Practices	3,694	13,984	279%
	Total Acres	58,269	216,415	271%
FCL	# of Practices	2,355	16,427	598%
	Total Acres	52,332	273,051	422%
TOTAL	# of Practices	6,049	30,411	403%
	Total Acres	110,601	489,466	343%

The large backlog of mandatory practices is due in part to inadequate staffing to record practices on the database as they are completed. This created an inaccurate database of mandatory practices and hinders its usefulness in referring backlog practices to cooperating foresters. As a result of this large number of backlog mandatory practices, the DNR Forestry Division has placed a temporary moratorium on private timbersale establishment by its staff until the MFL database is updated and all backlogged mandatory practices are referred to private cooperating foresters.



ISSUES AND RECOMMENDATIONS



ISSUE 1 - MANAGED FOREST LAW PLANS:

In the last four years the numbers of MFL application has doubled from just under 2,000 in 1999 to almost 4,000 in 2002. Even with 400 to 700 plans being prepared by private forestry consultants contracting with the DNR, most Department private lands foresters are spending more than half of their time writing and processing MFL plans. Additional time is spent by department foresters to review and approve the plans prepared by the consultants under contract. Both DNR and consultant plans are subject to review. Five to ten percent of plans prepared each year are not signed by the landowner and thus not entered into MFL, costing approximately \$280,000. The increased time spent on MFL planning has resulted in a decrease of time for other landowner requests and follow-up on overdue mandatory MFL practices. Given that MFL participants receive about an 80% reduction in property tax liability under MFL it seems appropriate that they pay part of the cost of entry into the law.

RECOMMENDATIONS



1.1 Raise the non-refundable MFL application fee from \$100 to \$300 to encourage follow through with MFL entry. Use this additional revenue for contracting with consultant foresters to prepare MFL plans.

If we assume the current application rate of 4,000 MFL applications will be submitted annually and existing DNR staff can complete the work for approximately 2,000 applications, then annually leaving 2000 plans that need to be contracted. Based on current contracting costs it would take \$1.5 million to contract 2,000 plans or an additional \$1.2 million over current available funding. A fee of \$300/application would provide funds to costshare 50% of cost to prepare the average MFL plan. Under this recommendation, the forestry account would fund the remaining 50% of the cost. Through extensive contracting for MFL plans Forestry Division staff will be able to redirect approximately 20 FTE to MFL contract compliance.



1.2 Require that certified plan writers prepare all MFL plans.

DNR staff spend an inordinate amount of time reviewing plans prepared by others that do not meet the requirements of the MFL, do not follow standard department approved silviculture, or are written so poorly that they fail to qualify as a MFL plan. Certification (with periodic re-certification) of plan writers would provide a standard by which landowners could judge the qualifications of the plan writer they hire and would reduce the amount of time needed for DNR foresters to review and approve plans.



ISSUE 2 - APPLICATION PROCESS

The Managed Forest Law application process can be cumbersome and time consuming due to the increasing number of applications and the need to verify completeness of the petition (deeds, tax bill, signature, lien holders, etc.). The time needed to assist landowners, processing and distribution to the field has increased beyond the resources of the Forest Tax Section (FTS). The gerrymandering of deeds to avoid "open" designation is adding to the problem. The foresters need the applications as early as possible to be able to completely and adequately complete the field work.

RECOMMENDATIONS



2.1 Move application deadline to July 1 (18 months before effective date).

Coordination and timing of contracting with private consultants would improve. This would provide consultants more field time and, as a result, they would be able to contract more plans. It would give the Forest Tax Section and field adequate time to process applications, prepare plans and field packets, and review entries. Landowners would have more time to consider and understand what they are applying for after receiving their tax bill (sticker shock), which would decrease the number of unsigned plans. This change would increase the amount of time available to foresters to meet with each landowner and discuss requirements, obligations, landowner objectives and provide better education/preparation of participating landowners.



2.2 Require a recorded deed be submitted with the application. This requires a change in administrative code (NR.16 (2)(a)) and not in statute.

Reduces the ability of a landowner to change ownership at last minute (usually associated with gerrymandering to "close" more acres). This would match requirements that counties have for tracking ownership.



2.3 Require landowner to supply copies of pertinent Certified Survey Maps (CSM) with the application. This may only require a change in administrative code.

This would decrease the forester's time required to track down CSM information. Having all this information available makes reviewing easier, decreases the expenses of the forester in obtaining and paying for copies of information.



ISSUE 3 - LAW ENFORCEMENT

Concerns have evolved since the beginning of the Managed Forest Law program in 1987 about the lack of landowner follow through on mandatory practices. Landowners have limited understanding of their obligations under the MFL. Enforcement actions can take a considerable amount of time and there is concern as the foresters begin to deal with the large number of overdue (backlog) mandatory practices that law enforcement will overwhelm their already full workload.

RECOMMENDATION



3.1 Provide a penalty/fine for failure to complete a mandatory practice.

Develop a penalty for not completing mandatory practices by the scheduled date in the approved management plan. The DNR would certify to the County treasurer a \$250 penalty that would be assessed on the tax bill for collection for a non-compliance violation. Revenue collected would be split between the municipality and county. This would provide a lesser penalty than an involuntary withdrawal as a first step in compliance enforcement and help build a case for involuntary withdrawal if the penalty isn't enough incentive to gain contract compliance.



ISSUE 4 - BACKLOG MANDATORY PRACTICES:

Over the years inadequate record keeping, lack of follow up in tracking mandatory practices, time needed for enforcement, and the ever increasing popularity of the MFL program has lead to a large number of mandatory practices that are overdue (backlogged). Much of this backlog is a direct result of insufficient staffing to provide technical assistance and contract compliance work. The DNR estimates that about \$74 million worth of timber value including nearly \$5 million in uncollected state/county and local tax revenue is tied up in backlogged mandatory tax law practices.

RECOMMENDATION



4.1 Dedicate some new DNR forester positions (project) to eliminate the large number backlog practices or contract with consultants to establish backlog practices.

Would require 20 project foresters to manage the current number of identified backlog practices. (Budget Initiative) This alternative may not be necessary if the recommendation to increase the application fee and thus the contracting of MFL plans is enacted. The committee recommended delaying action on this recommendation but to keep it as a potential future initiative.



ISSUE 5 - YIELD TAX, CUTTING NOTICE/REPORT

The tax laws defer a portion of property taxes, and shift some of the tax load to a yield tax; which is collected when income is received from a timber sale. An increasing number of landowners harvest their timber before entry into the MFL to avoid paying the 5% yield tax that is assessed when timber is harvested under the law. Often times, the



harvest is destructive and limits the future opportunities and benefits that the forest could have provided had it been harvested properly. The assessment of yield taxes is based on an average stumpage rate rather than the actual sale receipt, which is confusing and frustrating to landowners. The process of establishing the stumpage rates annually is administratively cumbersome and time consuming. Enforcement of the MFL cutting notice and reporting process is time consuming with citations being the only way to assess a penalty on destructive cutting. It is unclear whether the current system of assessing and collecting yield tax is cost effective.

RECOMMENDATION

The committee did not reach agreement on a desirable change to the current system so no modification is recommended. Consider this issue in possible future MFL revisions.



ISSUE 6 – COMPENSATION TO MUNICIPALITIES AND COUNTIES:

The perception exists that municipalities are losing money when land is entered under MFL. The rapid increase in the amount of land being entered under MFL is generating numerous concerns from municipalities, school districts, and counties. There is also a frustration that lands are being entered and mandatory practices are not being completed or enforced. The yield and withdrawal tax revenues are currently distributed as follows: 50% state, 40% municipality and 10% county. Since these are deferred taxes, the rationale for the state collecting 50% is unclear. In addition, the increase in acreage share (MFL per acre) tax doesn't reflect the increase in property tax for forest lands not entered into the MFL.

RECOMMENDATIONS



6.1 Modify the formula that determines the distribution of funds collected for the Yield and the Withdrawal taxes. Redistribute funds currently going to the State to municipalities and counties.

This recommendation will double the revenues received by municipalities and counties but reduce revenue to the Forestry Account. The annual estimated reduction to the Forestry Account based on calendar year 2001 data: Yield Tax - \$444,000, Withdrawal Tax - \$414,000. A correlative increase in revenue will be realized by the Towns (80%) and Counties (20%).



6.2 Modify the calculation of the acreage share tax to more closely reflect the changes in actual property taxes paid on non-tax law forest land.

Change the current calculation formula to remove agricultural land values. Consider a base rate equal to 5 percent of the average property tax paid per acre for forest, swamp and waste lands the previous year. The rate would be based on the statewide average and adjusted every five years. According to Department of Revenue 2001 tax data: Statewide average assessed value per acre of forest,



swamp and waste lands was $\$1,116 \times 0.02103$ (statewide average tax rate) = $\$23.46$. $\$23.46$ was the average property tax paid per acre $\times 5\%$ (suggested rate) = $\$1.17/\text{acre}$ of acreage share tax.



6.3 Modify the Resource Aid payment formula. Gradually reduce the number of acres required to qualify from 40,000 acres of tax law lands to 20,000 acres.

Currently the Resource Aid payment (\$1.25 million per year) is only paid to counties with 40,000 acres or more of MFL and FCL land. Reduce the acreage requirement to 20,000 acres in a series of steps. This would provide a more equitable distribution of these forestry account funds to counties that have significant acreage in MFL/FCL. (See appendix spreadsheet for potential fiscal impacts.)



ISSUE 7 – OPEN and CLOSED LANDS:

When the MFL was created there were public benefits identified as partial compensation for reducing some of the property taxes not paid by the landowners involved. Underlying the program is the public benefit associated with sustainably managed forests that provide a range of public benefits including a continuous supply of forest products. Another public benefit is the availability of having private lands open to public access for hunting, fishing, cross-country skiing, sightseeing and hiking. The MFL program allows an owner to have up to 80 acres "closed" to public access per municipality; any enrolled lands over the 80 acres must be "open" to public access. The vast majority of landowners want to be able to control access to their land and as such there has been a steady decline in the acres entered as "open" each year. Landowners are also finding ways to change the ownership on larger tracts of land in order to be able to enter more lands as "closed". This practice has increased the number of applications, workload, the complexity of the entries and the frustration level of the public.

RECOMMENDATIONS



7.1 Change the closed acreage fee to 20% of average tax per acre on class 5 and 6 lands in towns and villages.

Earmark funds collected to establish a program to purchase public hunting/recreational easements and land acquisition. The Department, local units of government and land trusts should be able to apply for these funds. The focus should be on purchasing permanent easements for hunting/fishing/hiking/sightseeing/cross-country skiing. The rate would be adjusted the same time the acreage share tax is, every five years. Utilizing the information from the Department of Revenue in Recommendation 6.2, $\$23.46/\text{acre}$ (average property tax paid in 2001 on forest, swamp & waste) $\times 20\% = \$4.69/\text{acre}$. The $\$4.69/\text{acre}$ would be the closed acreage fee and would be in addition to the acreage share tax. The total taxes/fees paid under Recommendation 6.2 and 7.1 for lands closed to the public would be $\$1.17/\text{acre} + \$4.69/\text{acre} = \$5.86/\text{acre}$.



7.2 Increase the allowable acreage to be closed to public access to 160 acres per municipality.

This Change will decrease gerrymandering of deeds by landowners and result in fewer applications for the same landowner. Overall, landowners would be happier with being able to control public access to their lands.



ISSUE 8 – TRANSFERS AND WITHDRAWALS

Several workload issues and concerns arise regarding transfers and withdrawal of MFL lands. Landowners are required to notify the DNR when MFL/FCL is sold or bought, however, often this is not done. The lack of notification can lead to more lengthy and complex enforcement issues later. Many buyers are not aware that the land is under the MFL/FCL much less that they have obligations under the law. Landowners can withdraw their land at any time but must pay a penalty. The withdrawal tax on land withdrawn in the first few years of the contract is usually not much more than the taxes saved, which creates a limited deterrent to encouraging continued entry. Land withdrawn within a few years of entry does not provide the long-term benefits, yet a significant cost is incurred in the entry and withdrawal processes.

RECOMMENDATIONS



8.1 Create a withdrawal fee of \$300 to be retained by the DNR to cover administrative costs associated with a withdrawal.

This fee would be a partial reimbursement of costs associated with a withdrawal and not a penalty because a reimbursement can be returned to the department as revenue to the Forestry account. The rate should be set in statute and not in administrative code. The average estimated costs to the department per withdrawal is 20 hours x \$30/ hour (salary & benefits) = \$600.



8.2 Increase the MFL transfer fee from \$20 to \$100 with the funds going to Forestry Account.

The number of MFL transfers is increasing. The department has a number of costs associated with each transfer including issuing a transfer order, recording fees, contacts with the new landowners and in a number of instances revision of the existing management plan to better meet the new landowners objectives. DNR will work with Department of Revenue to improve the notification system when MFL lands are transferred.



ISSUE 9 – BUILDINGS ON MFL LAND:

Any structure on MFL lands must be taxed as personal property tax, not as real estate. The method to collect delinquent taxes on personal property is more difficult and time consuming for the county than collecting delinquent property taxes. Changes in the definition of what types of structures are allowed on MFL lands were put into effect on January 2, 1999. It has decreased the number of building on MFL but has not alleviated the delinquent personal property tax collection issue.



RECOMMENDATION



Option 9.1 Allow a Town to certify to the DNR Forestry Division that personal property tax is not paid. DNR would be required to withdraw the lands from the MFL. Landowners would not be allowed an appeal hearing on this type of action.

Landowners would not have the right to appeal the department's decision under this circumstance as they do in a failure to file a transfer notice. This option would still allow landowners to have structures but would allow for easier enforcement of unpaid personal property taxes.



ISSUE 10 – RECORD KEEPING:

The current system creates problems for tracking ownership changes, management plan revisions and mandatory practices because there are two separate databases with different software. The first program is a PC database in the field forester's office, the second utilizes a mainframe database in the Madison Central office. Data is shared between the foresters and Central Office but the current process is cumbersome and data is often outdated. Dial in access to the mainframe is currently the biggest single draw back to having one MFL database system. In addition some processes on the PlanTrac software are cumbersome and could be improved.

RECOMMENDATION



10.1 Seek additional funding in the 03-05 budget to allow all field forester offices to have a high speed Internet connection.

Currently thirty-nine forestry field offices involved in MFL do not have a high speed Internet connection capability available to them.



ISSUE 11 - INTERNAL FORESTRY PROCESS OR POLICY OPTIONS:

The committee identified a number of other changes that the Division of Forestry should consider for improving MFL program management. The Division is committed to pursuing these options to further improve and streamline the program. Examples include:










11.1 Provide improved technical support to field foresters for computer applications, e.g PlanTrac. This has proven successful in the northern region and has improved the efficiency and attitude of the staff, which also improves the quality of the data. This should be implemented statewide.



11.2 Provide better education to landowners, Realtors, and recreational users of MFL lands regarding obligations, opportunities and restrictions. Focus on workshops, forest tax and stewardship newsletters, etc. Continue to work with

WWOA, Forest Productivity Council, Towns Association, Counties Association and others on MFL education.

-  **11.3** Simplify filing of the MFL cutting notice/report, making it easier to complete and more available. Examine possible electronic filing options.
-  **11.4** Examine opportunities for the DNR to charge for forester services for which landowners receive income.
-  **11.5** Incorporate enforcement policies and procedures into annual or biannual forester and technician training. There currently is a policy/process in place but it is not being used to its fullest extent by staff. A new forester position was established and is in the process of being filled to work on Tax Law and private forestry enforcement issues. This person should be able to address this issue.
-  **11.6** Develop a statewide database of citations, enforcement actions and/or notice of investigations, which is readily available to field foresters.
-  **11.7** Develop and conduct voluntary MFL workshops targeted at new applicants. This would improve education of landowners about the requirements for entry and their obligations once under MFL. These sessions could be used to assist landowners in filling out an application correctly which would reduce the time needed for review of applications.
-  **11.8** Provide an opportunity for landowners to designate one person to sign for all landowners on the management plan. Currently all owners and spouses must sign the application and management plan. This would make it easier for the landowners and reduce forester/FTS workload.
-  **11.9** Increase/allow for electronic filing of documents such as the MFL field packets. Not all documents can be submitted electronically due to signature and recording requirements. Speed and access to computers and the Internet still varies greatly across the state. As technology/access improves and ways are found to deal with other requirements we may be able to use electronic filing.

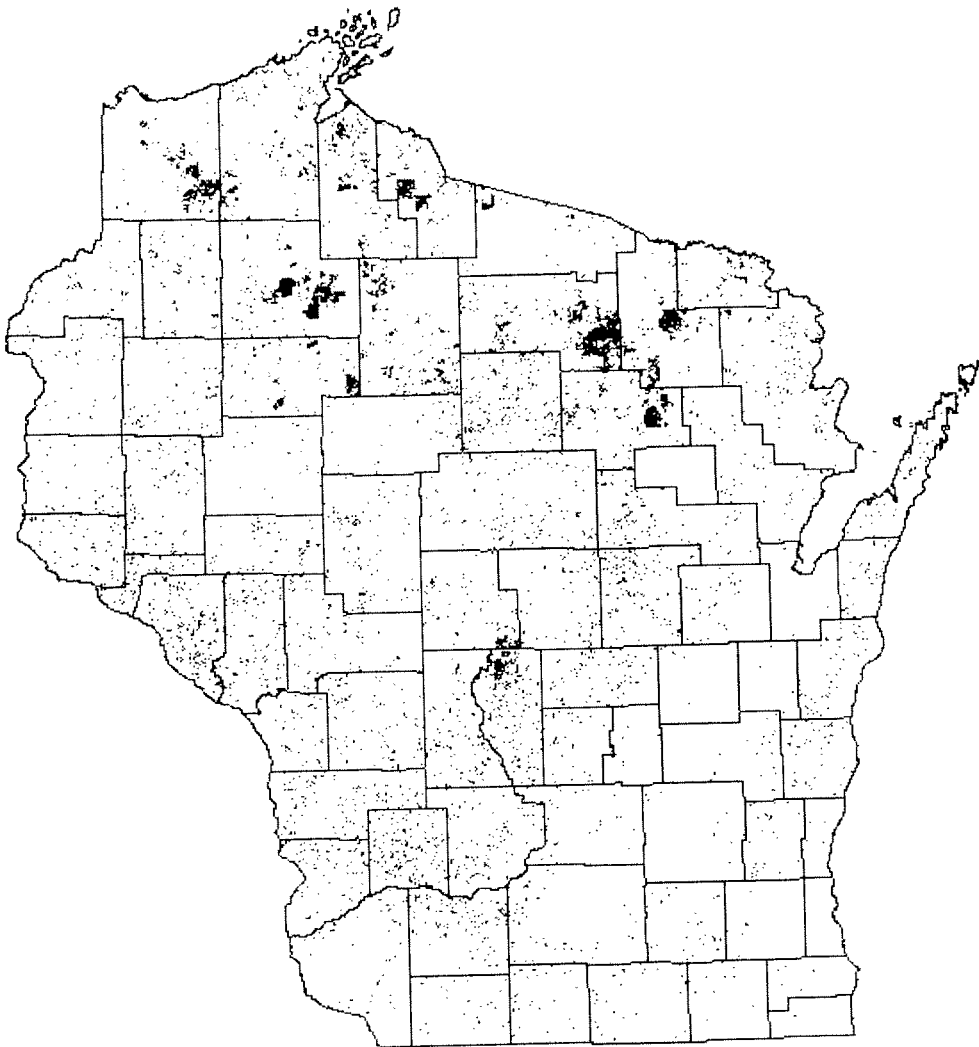


CONCLUSION

The forest tax laws have served the people of Wisconsin well for over 70 years. These laws have helped realize significant ecological, economic and social benefits that are derived from sustainably managed forest land. In order to continue realizing these benefits under changing circumstances, most notably the dramatic increase in landowners participating in the program, changes are needed to ensure the program meets its full intent. The recommendations outlined in this report will address workload concerns, fair compensation to local governments, and the responsibility of landowners within the program for costs associated with program implementation.



Figure 2. Tax Law Lands Distribution 2002



CY 2001 data

	Total Ac. (MFL, FCCL)	RESOURCE AID 18 counties under current distrib. based on 40,000 ac. to qualify			29 counties if distribution based on 30,000 ac. to qualify			39 counties if distribution based on 20,000 ac. to qualify		
		eligible ac	% of total acres eligible	payment amount	eligible ac	% of total acres eligible	payment amount	eligible ac	% of total acres eligible	payment amount
Adams	84,895.20	84,895.20	5.16%	64,446.95	84,895.20	4.18%	52,240.87	84,895.20	3.71%	46,341.40
Ashland	77,252.12	77,252.12	4.69%	58,644.81	77,252.12	3.80%	47,537.65	77,252.12	3.37%	42,169.30
Barron	23,553.54									
Bayfield	79,461.23	79,461.23	4.83%	60,321.83	79,461.23	3.91%	48,897.04	79,461.23	3.47%	43,375.18
Brown	3,258.24							26,115.51	1.14%	14,255.57
Buffalo	26,115.51							20,376.40	0.89%	11,122.78
Burnett	20,376.40									
Calumet	3,339.78									
Chippewa	12,832.29									
Clark	39,668.40				39,668.40	1.95%	24,410.23	39,668.40	1.73%	21,653.63
Columbia	11,207.74									
Crawford	21,773.65							21,773.65	0.95%	11,885.49
Dane	14,584.03									
Dodge	3,078.24									
Door	22,215.71							22,215.71	0.97%	12,126.80
Douglas	116,819.89	116,819.89	7.09%	88,682.11	116,819.89	5.75%	71,885.96	116,819.89	5.10%	63,768.00
Dunn	30,694.75				30,694.75	1.51%	18,888.23	30,694.75	1.34%	16,755.22
Eau Claire	21,243.17							21,243.17	0.93%	11,595.92
Florence	73,513.41	73,513.41	4.46%	55,806.63	73,513.41	3.62%	45,237.00	73,513.41	3.21%	40,128.47
Fond Du Lac	2,904.19									
Forest	121,456.82	121,456.82	7.38%	92,202.16	121,456.82	5.98%	74,739.32	121,456.82	5.30%	66,299.14
Grant	12,664.39									
Green	5,181.58									
Green Lake	1,472.55									
Iowa	32,166.41				32,166.41	1.58%	19,793.83	32,166.41	1.40%	17,558.55
Iron	82,323.26	82,323.26	5.00%	62,494.49	82,323.26	4.05%	50,658.21	82,323.26	3.59%	44,937.46
Jackson	25,152.70							25,152.70	1.10%	13,730.00
Jefferson	5,351.67									
Juneau	37,528.66				37,528.66	1.85%	23,093.53	37,528.66	1.64%	20,485.62
Kenosha	511.33									
Kewaunee	7,982.31									
La Crosse	9,804.52									
Lafayette	4,823.31									
Langlade	95,301.83	95,301.83	5.79%	72,346.99	95,301.83	4.69%	58,644.66	95,301.83	4.16%	52,022.02
Lincoln	115,604.48	115,604.48	7.02%	87,759.44	115,604.48	5.69%	71,138.05	115,604.48	5.05%	63,104.55
Manitowoc	14,235.44									
Marathon	72,960.38	72,960.38	4.43%	55,386.80	72,960.38	3.59%	44,896.69	72,960.38	3.19%	39,826.59
Marinette	79,787.65	79,787.65	4.85%	60,569.62	79,787.65	3.93%	49,097.90	79,787.65	3.48%	43,553.36
Marquette	12,295.50									
Menominee	516.75									
Monroe	23,313.20							23,313.20	1.02%	12,725.88
Oconto	32,297.32				32,297.32	1.59%	19,874.39	32,297.32	1.41%	17,630.01
Oneida	201,872.23	201,872.23	12.26%	153,248.34	201,872.23	9.94%	124,223.52	201,872.23	8.82%	110,195.17
Ozaukee	14,587.38									
Pepin	1,797.95									
Pierce	13,169.42									
Polk	19,764.40									
Portage	21,966.02							23,313.20	1.02%	12,725.88
Price	32,210.47				32,210.47	1.59%	19,820.94	32,210.47	1.41%	17,582.60
Racine	88,818.04	88,818.04	5.39%	67,424.91	88,818.04	4.37%	54,654.82	88,818.04	3.88%	48,482.74
Richland	1,033.66									
Rock	39,095.77				39,095.77	1.92%	24,057.86	39,095.77	1.71%	21,341.05
Rusk	5,108.98									
Saint Croix	69,291.45	69,291.45	4.21%	52,601.59	69,291.45	3.41%	42,638.99	69,291.45	3.03%	37,823.84
Sauk	12,845.17									
Sawyer	21,646.64							21,646.64	0.95%	11,816.16
Shawano	119,657.01	119,657.01	7.27%	90,835.86	119,657.01	5.89%	73,631.80	119,657.01	5.23%	65,316.68
Sheboygan	59,559.73	59,559.73	3.62%	45,213.90	59,559.73	2.93%	36,650.51	59,559.73	2.60%	32,511.63
Shawano	9,472.60									
Sheboygan	29,268.57							29,268.57	1.28%	15,976.72
Taylor	24,180.24							24,180.24	1.06%	13,199.17
Trempealeau	30,992.11									
Vernon	30,992.11				30,992.11	1.53%	19,071.22	30,992.11	1.35%	16,917.54
Vilas	38,297.82				38,297.82	1.89%	23,566.84	38,297.82	1.67%	20,905.48
Walworth	2,451.67									
Washburn	48,945.96	48,945.96	2.97%	37,156.61	48,945.96	2.41%	30,119.25	48,945.96	2.14%	26,717.93
Washington	5,801.34									
Waukesha	2,430.77									
Waupaca	59,089.55	59,089.55	3.59%	44,856.96	59,089.55	2.91%	36,361.18	59,089.55	2.58%	32,254.97
Waushara	34,206.72				34,206.72	1.68%	21,049.35	34,206.72	1.49%	18,672.28
Winnebago	2,032.10									
Wood	37,571.93				37,571.93	1.85%	23,120.16	37,571.93	1.64%	20,509.24

TOTALS

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	1,646,610.24	100.00%	1,250,000.00		2,031,340.60	100.00%	1,250,000.00		2,289,939.59	100.00%	1,250,000.00	
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CY 2001 data

WITHDRAWAL TAXES

	Collected in 2001	Current Distribution			Proposed Distribution		
		DNR 50%	Muni 40%	County 10%	DNR 0%	Muni 80%	County 20%
Adams	\$66,708.97	\$33,354.49	\$26,683.59	\$6,670.90	\$0.00	\$53,367.18	\$13,341.79
Ashland	\$4,412.58	\$2,206.29	\$1,765.03	\$441.26	\$0.00	\$3,530.06	\$882.52
Barron	\$4,056.68	\$2,028.34	\$1,622.67	\$405.67	\$0.00	\$3,245.34	\$811.34
Bayfield	\$31,814.28	\$15,907.14	\$12,725.71	\$3,181.43	\$0.00	\$25,451.42	\$6,362.86
Brown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buffalo	\$5,234.30	\$2,617.15	\$2,093.72	\$523.43	\$0.00	\$4,187.44	\$1,046.86
Burnett	\$4,143.94	\$2,071.97	\$1,657.58	\$414.39	\$0.00	\$3,315.15	\$828.79
Calumet	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chippewa	\$68,898.36	\$34,449.18	\$27,559.34	\$6,889.84	\$0.00	\$55,118.69	\$13,779.67
Clark	\$12,625.35	\$6,312.68	\$5,050.14	\$1,262.54	\$0.00	\$10,100.28	\$2,525.07
Columbia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Crawford	\$5,926.69	\$2,963.35	\$2,370.68	\$592.67	\$0.00	\$4,741.35	\$1,185.34
Dane	\$7,275.13	\$3,637.57	\$2,910.05	\$727.51	\$0.00	\$5,820.10	\$1,455.03
Dodge	\$128.47	\$64.24	\$51.39	\$12.85	\$0.00	\$102.78	\$25.69
Door	\$6,582.76	\$3,291.38	\$2,633.10	\$658.28	\$0.00	\$5,266.21	\$1,316.55
Door	\$6,806.77	\$3,403.39	\$2,722.71	\$680.68	\$0.00	\$5,445.42	\$1,361.35
Douglas	\$7,776.42	\$3,888.21	\$3,110.57	\$777.64	\$0.00	\$6,221.14	\$1,555.28
Dunn	\$6,776.42	\$3,388.21	\$2,722.71	\$677.64	\$0.00	\$5,445.42	\$1,361.35
Eau Claire	\$15,389.61	\$7,694.81	\$6,155.84	\$1,538.96	\$0.00	\$12,311.69	\$3,077.92
Florence	\$4,232.76	\$2,116.38	\$1,693.10	\$423.28	\$0.00	\$3,386.21	\$846.55
Fond Du Lac	\$917.04	\$458.52	\$366.82	\$91.70	\$0.00	\$733.63	\$183.41
Forest	\$30,085.68	\$15,042.84	\$12,034.27	\$3,008.57	\$0.00	\$24,068.54	\$6,017.14
Grant	\$6,600.41	\$3,300.21	\$2,640.16	\$660.04	\$0.00	\$5,280.33	\$1,320.08
Green	\$2,974.78	\$1,487.39	\$1,189.91	\$297.48	\$0.00	\$2,379.82	\$594.96
Green Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Iowa	\$10,714.21	\$5,357.11	\$4,285.68	\$1,071.42	\$0.00	\$8,571.37	\$2,142.84
Iron	\$1,371.67	\$685.84	\$548.67	\$137.17	\$0.00	\$1,097.34	\$274.33
Jackson	\$1,676.84	\$838.42	\$670.74	\$167.68	\$0.00	\$1,341.47	\$335.37
Jefferson	\$1,921.54	\$960.77	\$768.62	\$192.15	\$0.00	\$1,537.23	\$384.31
Juneau	\$18,012.50	\$9,006.25	\$7,205.00	\$1,801.25	\$0.00	\$14,410.00	\$3,602.50
Kenosha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Kewaunee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
La Crosse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Lafayette	\$3,658.53	\$1,829.27	\$1,463.41	\$365.85	\$0.00	\$2,926.82	\$731.71
Lafayette	\$786.13	\$393.07	\$314.45	\$78.61	\$0.00	\$628.90	\$157.23
Lincoln	\$44,509.79	\$22,254.90	\$17,803.92	\$4,450.98	\$0.00	\$35,607.83	\$8,901.96
Lincoln	\$12,655.28	\$6,327.64	\$5,062.11	\$1,265.53	\$0.00	\$10,124.22	\$2,531.06
Manitowoc	\$24,710.69	\$12,355.35	\$9,884.28	\$2,471.07	\$0.00	\$19,768.55	\$4,942.14
Marathon	\$43,696.10	\$21,848.05	\$17,478.44	\$4,369.61	\$0.00	\$34,956.88	\$8,739.22
Marquette	\$5,646.73	\$2,823.37	\$2,258.69	\$564.67	\$0.00	\$4,517.38	\$1,129.35
Marquette	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Menominee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Menominee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Monroe	\$20,732.64	\$10,366.32	\$8,293.06	\$2,073.26	\$0.00	\$16,586.11	\$4,146.53
Oconto	\$51,930.49	\$25,965.25	\$20,772.20	\$5,193.05	\$0.00	\$41,544.39	\$10,386.10
Oneida	\$2,786.50	\$1,393.25	\$1,114.60	\$278.65	\$0.00	\$2,229.20	\$567.30
Outagamie	\$1,835.04	\$917.52	\$734.02	\$183.50	\$0.00	\$1,468.03	\$367.01
Ozaukee	\$6,470.81	\$3,235.41	\$2,588.32	\$647.08	\$0.00	\$5,176.65	\$1,294.16
Pepin	\$17,352.20	\$8,676.10	\$6,940.88	\$1,735.22	\$0.00	\$13,881.76	\$3,470.44
Pierce	\$738.59	\$369.30	\$295.44	\$73.86	\$0.00	\$590.87	\$147.72
Polk	\$12,603.13	\$6,301.57	\$5,041.25	\$1,260.31	\$0.00	\$10,082.50	\$2,520.63
Portage	\$22,073.56	\$11,036.78	\$8,829.42	\$2,207.36	\$0.00	\$17,658.85	\$4,414.71
Price	\$1,290.98	\$645.49	\$516.39	\$129.10	\$0.00	\$1,032.78	\$258.20
Racine	\$8,136.67	\$4,068.34	\$3,254.67	\$813.67	\$0.00	\$6,509.34	\$1,627.33
Richland	\$9,408.94	\$4,704.47	\$3,763.58	\$940.89	\$0.00	\$7,527.15	\$1,881.79
Rock	\$1,763.60	\$881.80	\$705.44	\$176.36	\$0.00	\$1,410.88	\$352.72
Rusk	\$19,865.93	\$9,932.97	\$7,946.37	\$1,986.59	\$0.00	\$15,892.74	\$3,973.19
Saint Croix	\$6,374.68	\$3,187.34	\$2,549.87	\$637.47	\$0.00	\$5,099.74	\$1,274.94
Sauk	\$7,884.09	\$3,942.05	\$3,153.64	\$788.41	\$0.00	\$6,307.27	\$1,576.82
Sawyer	\$3,118.79	\$1,559.40	\$1,247.52	\$311.88	\$0.00	\$2,495.03	\$623.76
Shawano	\$1,823.32	\$911.66	\$729.33	\$182.33	\$0.00	\$1,458.66	\$364.66
Shoebogyan	\$15,805.93	\$7,902.97	\$6,322.37	\$1,580.59	\$0.00	\$12,644.74	\$3,161.19
Taylor	\$1,755.38	\$877.69	\$702.15	\$175.54	\$0.00	\$1,404.30	\$351.08
Trempealeau	\$5,697.39	\$2,848.70	\$2,278.96	\$569.74	\$0.00	\$4,557.91	\$1,139.48
Vernon	\$61,084.44	\$30,542.22	\$24,433.78	\$6,108.44	\$0.00	\$48,867.55	\$12,216.89
Vilas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Walworth	\$20,083.43	\$10,041.72	\$8,033.37	\$2,008.34	\$0.00	\$16,066.74	\$4,016.69
Washburn	\$27,299.81	\$13,649.91	\$10,919.92	\$2,729.98	\$0.00	\$21,839.85	\$5,459.96
Washington	\$6,419.46	\$3,209.73	\$2,567.78	\$641.95	\$0.00	\$5,135.57	\$1,283.89
Waukesha	\$15,691.40	\$7,845.70	\$6,276.56	\$1,569.14	\$0.00	\$12,553.12	\$3,138.28
Waupaca	\$9,050.12	\$4,525.06	\$3,620.05	\$905.01	\$0.00	\$7,240.10	\$1,810.02
Waushara	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Winnebago	\$5,981.60	\$2,990.80	\$2,392.64	\$598.16	\$0.00	\$4,785.28	\$1,196.32
Wood	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTALS	\$827,009.91	\$413,504.96	\$330,803.96	\$82,700.99	\$0.00	\$661,607.93	\$165,401.98

CY 2001 data YIELD TAX	Collected in	Current Distribution (50/40/10)			Proposed Distribution		
		DNR 50%	Muni 40%	County 10%	DNR 0%	Muni 80%	County 20%
Adams	\$24,658.01	\$12,329.01	\$9,863.20	\$2,465.80	\$0.00	\$19,726.41	\$4,931.60
Ashland	\$22,501.82	\$11,250.91	\$9,000.73	\$2,250.18	\$0.00	\$18,001.46	\$4,500.36
Barron	\$9,392.79	\$4,696.40	\$3,757.12	\$939.28	\$0.00	\$7,514.23	\$1,878.56
Bayfield	\$30,030.17	\$15,015.09	\$12,012.07	\$3,003.02	\$0.00	\$24,024.14	\$6,006.03
Brown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Buffalo	\$2,676.14	\$1,338.07	\$1,070.46	\$267.61	\$0.00	\$2,140.91	\$535.23
Burnett	\$6,896.50	\$3,448.25	\$2,758.60	\$689.65	\$0.00	\$5,517.20	\$1,379.30
Calumet	\$610.27	\$305.14	\$244.11	\$61.03	\$0.00	\$488.22	\$122.05
Chippewa	\$3,040.54	\$1,520.27	\$1,216.22	\$304.05	\$0.00	\$2,432.43	\$608.11
Clark	\$15,915.84	\$7,957.92	\$6,366.34	\$1,591.58	\$0.00	\$12,732.67	\$3,183.17
Columbia	\$49.00	\$24.50	\$19.60	\$4.90	\$0.00	\$39.20	\$9.80
Crawford	\$3,396.34	\$1,698.17	\$1,358.54	\$339.63	\$0.00	\$2,717.07	\$679.27
Dane	\$2,917.72	\$1,458.86	\$1,167.09	\$291.77	\$0.00	\$2,334.18	\$583.54
Dodge	\$900.78	\$450.39	\$360.31	\$90.08	\$0.00	\$720.62	\$180.16
Door	\$2,824.34	\$1,412.17	\$1,129.74	\$282.43	\$0.00	\$2,259.47	\$564.87
Douglas	\$33,673.05	\$16,836.53	\$13,469.22	\$3,367.31	\$0.00	\$26,938.44	\$6,734.61
Dunn	\$7,199.83	\$3,599.92	\$2,879.93	\$719.98	\$0.00	\$5,759.86	\$1,439.97
Eau Claire	\$6,176.36	\$3,088.18	\$2,470.54	\$617.64	\$0.00	\$4,941.09	\$1,235.27
Florence	\$74,392.36	\$37,196.18	\$29,756.94	\$7,439.24	\$0.00	\$59,513.89	\$14,878.47
Fond Du Lac	\$825.96	\$412.98	\$330.38	\$82.60	\$0.00	\$660.77	\$165.19
Forest	\$50,047.77	\$25,023.89	\$20,019.11	\$5,004.78	\$0.00	\$40,038.22	\$10,009.55
Grant	\$3,870.18	\$1,935.09	\$1,548.07	\$387.02	\$0.00	\$3,096.14	\$774.04
Green	\$1,775.73	\$887.87	\$710.29	\$177.57	\$0.00	\$1,420.58	\$355.15
Green Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Iowa	\$5,250.08	\$2,625.04	\$2,100.03	\$525.01	\$0.00	\$4,200.06	\$1,050.02
Iron	\$18,602.85	\$9,301.43	\$7,441.14	\$1,860.29	\$0.00	\$14,882.28	\$3,720.57
Jackson	\$17,293.60	\$8,646.80	\$6,917.44	\$1,729.36	\$0.00	\$13,834.88	\$3,458.72
Jefferson	\$245.48	\$122.74	\$98.19	\$24.55	\$0.00	\$196.38	\$49.10
Juneau	\$18,698.41	\$9,349.21	\$7,479.36	\$1,869.84	\$0.00	\$14,958.73	\$3,739.68
Kenosha	\$1,386.00	\$693.00	\$554.40	\$138.60	\$0.00	\$1,108.80	\$277.20
Kewaunee	\$1,641.59	\$820.80	\$656.64	\$164.16	\$0.00	\$1,313.27	\$328.32
La Crosse	\$3,066.26	\$1,533.13	\$1,226.50	\$306.63	\$0.00	\$2,453.01	\$613.25
Lafayette	\$40.65	\$20.33	\$16.26	\$4.07	\$0.00	\$32.52	\$8.13
Langlade	\$55,749.16	\$27,874.58	\$22,299.66	\$5,574.92	\$0.00	\$44,599.33	\$11,149.83
Lincoln	\$25,209.45	\$12,604.73	\$10,083.78	\$2,520.95	\$0.00	\$20,167.56	\$5,041.89
Manitowoc	\$2,661.36	\$1,330.68	\$1,064.54	\$266.14	\$0.00	\$2,129.09	\$532.27
Marathon	\$12,497.32	\$6,248.66	\$4,998.93	\$1,249.73	\$0.00	\$9,997.86	\$2,499.46
Marquette	\$67,811.01	\$33,905.51	\$27,124.40	\$6,781.10	\$0.00	\$54,248.81	\$13,562.20
Marquette	\$2,505.29	\$1,252.65	\$1,002.12	\$250.53	\$0.00	\$2,004.23	\$501.06
Menominee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Monroe	\$6,952.32	\$3,476.16	\$2,780.93	\$695.23	\$0.00	\$5,561.86	\$1,390.46
Oconto	\$4,260.37	\$2,130.19	\$1,704.15	\$426.04	\$0.00	\$3,408.30	\$852.07
Oneida	\$82,740.20	\$41,370.10	\$33,096.08	\$8,274.02	\$0.00	\$66,192.16	\$16,548.04
Outagamie	\$3,720.41	\$1,860.21	\$1,488.16	\$372.04	\$0.00	\$2,976.33	\$744.08
Ozaukee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pepin	\$10,959.97	\$5,479.99	\$4,383.99	\$1,096.00	\$0.00	\$8,767.98	\$2,191.99
Pierce	\$5,812.44	\$2,906.22	\$2,324.98	\$581.24	\$0.00	\$4,649.95	\$1,162.49
Polk	\$3,376.17	\$1,688.09	\$1,350.47	\$337.62	\$0.00	\$2,700.94	\$675.23
Portage	\$8,102.28	\$4,051.14	\$3,240.91	\$810.23	\$0.00	\$6,481.82	\$1,620.46
Price	\$25,247.93	\$12,623.97	\$10,099.17	\$2,524.79	\$0.00	\$20,198.34	\$5,049.59
Racine	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Richland	\$17,422.46	\$8,711.23	\$6,968.98	\$1,742.25	\$0.00	\$13,937.97	\$3,484.49
Rock	\$1,453.27	\$726.64	\$581.31	\$145.33	\$0.00	\$1,162.62	\$290.65
Rusk	\$13,333.26	\$6,666.63	\$5,333.30	\$1,333.33	\$0.00	\$10,666.61	\$2,666.65
Saint Croix	\$2,179.69	\$1,089.85	\$871.88	\$217.97	\$0.00	\$1,743.75	\$435.94
Sauk	\$2,681.27	\$1,340.64	\$1,072.51	\$268.13	\$0.00	\$2,145.02	\$536.25
Sawyer	\$56,860.84	\$28,430.42	\$22,744.34	\$5,686.08	\$0.00	\$45,488.67	\$11,372.17
Shawano	\$16,524.89	\$8,262.45	\$6,609.96	\$1,652.49	\$0.00	\$13,219.91	\$3,304.98
Sheboygan	\$3,739.15	\$1,869.58	\$1,495.66	\$373.92	\$0.00	\$2,991.32	\$747.83
Taylor	\$4,883.54	\$2,441.77	\$1,953.42	\$488.35	\$0.00	\$3,906.83	\$976.71
Trempealeau	\$6,839.82	\$3,419.91	\$2,735.93	\$683.98	\$0.00	\$5,471.86	\$1,367.96
Vernon	\$4,189.61	\$2,094.81	\$1,675.84	\$418.96	\$0.00	\$3,351.69	\$837.92
Vilas	\$14,347.25	\$7,173.63	\$5,738.90	\$1,434.73	\$0.00	\$11,477.80	\$2,869.45
Walworth	\$820.75	\$410.38	\$328.30	\$82.08	\$0.00	\$656.60	\$164.15
Washburn	\$10,852.95	\$5,426.48	\$4,341.18	\$1,085.30	\$0.00	\$8,682.36	\$2,170.59
Washington	\$895.49	\$447.75	\$358.20	\$89.55	\$0.00	\$716.39	\$179.10
Waukesha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Waupaca	\$19,029.70	\$9,514.85	\$7,611.88	\$1,902.97	\$0.00	\$15,223.76	\$3,805.94
Waushara	\$14,431.51	\$7,215.76	\$5,772.60	\$1,443.15	\$0.00	\$11,545.21	\$2,886.30
Winnebago	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wood	\$11,203.69	\$5,601.85	\$4,481.48	\$1,120.37	\$0.00	\$8,962.95	\$2,240.74
TOTALS	\$889,291.24	\$444,645.62	\$355,716.50	\$88,929.12	\$0.00	\$711,432.99	\$177,858.25