

2005 ASSEMBLY BILL 7

1 **AN ACT** *to amend* 77.82 (1) (a) 1., 77.82 (1) (c), 77.82 (2) (intro.), 77.82 (2) (cm),
2 77.82 (4), 77.82 (4g) (b), 77.82 (5) (a), 77.82 (5) (b), 77.82 (6) (b) 2., 77.82 (7) (a)
3 4., 77.82 (8), 77.83 (1) (a) (intro.), 1. and 2. (intro.), 77.83 (1) (b) (intro.), 77.84
4 (1), 77.84 (2) (a), 77.84 (2) (am), 77.84 (2) (b), 77.84 (2) (bm), 77.876 (1), 77.88
5 (1) (a), 77.88 (3m), 77.88 (5) (a) 1., 77.88 (5) (b) 1. and 77.89 (1); and **to create**
6 77.88 (5) (c) of the statutes; **relating to:** location of contiguous land for
7 purposes of eligibility under the Managed Forest Land Program.

Analysis by the Legislative Reference Bureau

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

8 **SECTION 1.** 77.82 (1) (a) 1. of the statutes is amended to read:
9 77.82 (1) (a) 1. It consists of at least 10 contiguous acres in a single municipality,
10 except as provided in this subdivision. The fact that a lake, river, stream or flowage,

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1 a public or private road or a railroad or utility right-of-way separates any part of the
2 land from any other part does not render a parcel of land noncontiguous. If a part
3 of a parcel of at least 10 contiguous acres is separated from another part of that parcel
4 by a public road, that part of the parcel may be enrolled in the program, even if that
5 part is less than 10 acres, if that part meets the requirement under subd. 2. and is
6 not ineligible under par. (b).

7 **SECTION 2.** 77.82 (1) (c) of the statutes is amended to read:

8 77.82 (1) (c) In addition to the requirements under pars. (a) and (b), for land
9 subject to a petition under sub. (4m), all forest croplands owned by the petitioner on
10 the date on which the petition is submitted that are located in the municipality or
11 municipalities for which the petition is submitted shall be included in the petition.

12 **SECTION 3.** 77.82 (2) (intro.) of the statutes is amended to read:

13 77.82 (2) PETITION. (intro.) Any owner of land may petition the department to
14 designate any eligible parcel of land as managed forest land. A petition may include
15 any number of eligible parcels under the same ownership ~~in a single municipality.~~
16 Each petition shall include all of the following:

17 **SECTION 4.** 77.82 (2) (cm) of the statutes is amended to read:

18 77.82 (2) (cm) A copy of an instrument that has been recorded in the office of
19 the register of deeds of ~~the~~ each county in which the property is located that shows
20 the ownership of the land subject to the petition.

21 **SECTION 5.** 77.82 (4) of the statutes is amended to read:

22 77.82 (4) ADDITIONS TO MANAGED FOREST LAND. An owner of land that is
23 designated as managed forest land under an order that takes effect on or after April
24 28, 2004, may petition the department to designate as managed forest land an
25 additional parcel of land ~~in the same municipality~~ if the additional parcel is at least

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1 3 acres in size and is contiguous to any of that designated land. The petition shall
2 be accompanied by a nonrefundable \$20 application fee unless a different amount for
3 the fee is established by the department by rule at an amount equal to the average
4 expense to the department of recording an order issued under this subchapter. The
5 fee shall be deposited in the conservation fund and credited to the appropriation
6 under s. 20.370 (1) (cr). The petition shall be filed on a department form and shall
7 contain any additional information required by the department.

8 **SECTION 6.** 77.82 (4g) (b) of the statutes is amended to read:

9 77.82 **(4g)** (b) If an owner of land that is designated as managed forest land
10 under an order that takes effect before April 28, 2004, wishes to have designated as
11 managed forest land an additional parcel of land ~~that is in the same municipality,~~
12 that is at least 3 acres in size, that does not satisfy the requirements in sub. (1), and
13 that is contiguous to any of that designated land, the owner may withdraw the
14 designated land and may petition the department under sub. (2) for a new order
15 covering both the withdrawn land and the additional land. The withdrawal tax and
16 the withdrawal fee under s. 77.88 (5) and (5m) do not apply to a withdrawal under
17 this paragraph.

18 **SECTION 7.** 77.82 (5) (a) of the statutes is amended to read:

19 77.82 **(5)** (a) Upon receipt of a petition under sub. (2), (4) or (4m), the
20 department shall provide written notice of the petition to ~~the~~ each clerk of the each
21 municipality in which the land is located.

22 **SECTION 8.** 77.82 (5) (b) of the statutes is amended to read:

23 77.82 **(5)** (b) The governing body of the any municipality in which the proposed
24 managed forest land is located or a resident or property tax payer of the such a
25 municipality may, within 15 days after the notice under par. (a) is provided, request

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1 the department to deny the petition on the grounds that the land fails to meet the
2 eligibility requirements under sub. (1) or that, if the addition is approved, the entire
3 parcel will fail to meet those eligibility requirements. The request shall be in writing
4 and shall specify the reason for believing that the land is or would be ineligible.

5 **SECTION 9.** 77.82 (6) (b) 2. of the statutes is amended to read:

6 77.82 **(6)** (b) 2. At least 10 days before the date of the hearing, the department
7 shall mail written notice of the date, time and place of the hearing to the petitioner,
8 each person who submitted a request under sub. (5) (b) and the clerk of the each
9 municipality in which the land is located.

10 **SECTION 10.** 77.82 (7) (a) 4. of the statutes is amended to read:

11 77.82 **(7)** (a) 4. That the use of the land as managed forest land is not
12 incompatible with the existing uses of the land in the each municipality in which it
13 is located.

14 **SECTION 11.** 77.82 (8) of the statutes is amended to read:

15 77.82 **(8)** ORDER. If a petition under sub. (2), (4m), or (12) is approved, the
16 department shall issue an order designating the land as managed forest land for the
17 time period specified in the petition. If a petition under sub. (4) is approved, the
18 department shall amend the original order to include the additional parcel. The
19 department shall provide the petitioner with a copy of the order or amended order
20 and shall also file a copy with the department of revenue, the supervisor of
21 assessments and the clerk of the each municipality in which the land is located, and
22 shall record the order with the register of deeds in the each county, in which the land
23 is located.

24 **SECTION 12g.** 77.83 (1) (a) (intro.), 1. and 2. (intro.) of the statutes are amended
25 to read:

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1 77.83 (1) (a) (intro.) An owner may designate ~~one area in a parcel of~~ land
2 subject to a managed forest land order as closed to public access. ~~A~~ The closed area
3 may consist of either:

4 1. ~~A maximum of~~ Up to 160 acres in the each municipality, of which not more
5 than 80 acres in each municipality may be land designated as managed forest land
6 before April 28, 2004.

7 2. (intro.) One or a combination of any 2 of the following in each municipality:

8 **SECTION 12r.** 77.83 (1) (b) (intro.) of the statutes is amended to read:

9 77.83 (1) (b) (intro.) If any area of an owner's managed forest land is already
10 designated as closed, an addition to the ~~parcel~~ land approved under s. 77.82 (7) (b)
11 may be designated as closed only under the following conditions:

12 **SECTION 13.** 77.84 (1) of the statutes is amended to read:

13 77.84 (1) TAX ROLL. ~~The~~ Each ~~municipal~~ clerk of a municipality in which the
14 land is located shall enter in a special column or other appropriate place on the tax
15 roll the description of each parcel of land designated as managed forest land, and
16 shall specify, by the designation "MFL-O" or "MFL-C", the acreage of each parcel
17 that is designated open or closed under s. 77.83. The land shall be assessed and is
18 subject to review under ch. 70. Except as provided in this subchapter, no tax may be
19 levied on managed forest land, except that any building on managed forest land is
20 subject to taxation as personal property under ch. 70.

21 **SECTION 14.** 77.84 (2) (a) of the statutes is amended to read:

22 77.84 (2) (a) For managed forest land orders that take effect before April 28,
23 2004, each owner of managed forest land shall pay to the each municipal treasurer
24 an acreage share of 74 cents per acre on or before January 31.

25 **SECTION 15.** 77.84 (2) (am) of the statutes is amended to read:

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1 77.84 (2) (am) For managed forest land orders that take effect on or after April
2 28, 2004, each owner of managed forest land shall pay to the each municipal
3 treasurer, on or before January 31, an amount that is equal to 5 percent of the
4 average statewide property tax per acre of property classified under s. 70.32 (2) (a)
5 6., as determined under par. (cm), for each acre of managed forest land.

6 **SECTION 16.** 77.84 (2) (b) of the statutes is amended to read:

7 77.84 (2) (b) For managed forest land orders that take effect before April 28,
8 2004, in addition to the payment under par. (a), each owner shall pay \$1 for each acre
9 that is designated as closed under s. 77.83. The payment shall be made to the each
10 municipal treasurer on or before January 31.

11 **SECTION 17.** 77.84 (2) (bm) of the statutes is amended to read:

12 77.84 (2) (bm) For managed forest land orders that take effect on or after April
13 28, 2004, in addition to the payment under par. (am), each owner of managed forest
14 land shall pay to the each municipal treasurer, on or before January 31, an amount
15 that is equal to 20 percent of the average statewide property tax per acre of property
16 classified under s. 70.32 (2) (a) 6., as determined under par. (cm), for each acre that
17 is designated as closed under s. 77.83.

18 **SECTION 19.** 77.876 (1) of the statutes is amended to read:

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

25 **SECTION 20.** 77.88 (1) (a) of the statutes is amended to read:

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

8 **SECTION 21.** 77.88 (3m) of the statutes is amended to read:

9 77.88 (3m) WITHDRAWAL FOR FAILURE TO PAY PERSONAL PROPERTY TAXES. If an
10 owner of managed forest land has not paid the personal property tax due for a
11 building on managed forest land before the February settlement date under s. 74.30
12 (1), the municipality in which the ~~managed forest land~~ building is located shall
13 certify to the department that a delinquency exists and shall include the legal
14 description of the managed forest land on which the building is located in the
15 certification. Immediately after receiving the certification, the department shall
16 issue an order withdrawing the land as managed forest land and shall assess against
17 the owner of the land the withdrawal tax under sub. (5) and the withdrawal fee under
18 sub. (5m). Notwithstanding s. 77.90, the owner is not entitled to a hearing on an
19 order withdrawing land under this subsection.

20 **SECTION 22.** 77.88 (5) (a) 1. of the statutes is amended to read:

21 77.88 (5) (a) 1. An amount equal to the ~~product of the total net property tax rate~~
22 ~~in the municipality in the year prior to the withdrawal and the assessed value of the~~
23 ~~land for the same year, as computed by the department of revenue, past tax liability~~
24 multiplied by the number of years the land was designated as managed forest land,
25 less any amounts paid by the owner under ss. 77.84 (2) (a) and (am) and 77.87.

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1 **SECTION 23.** 77.88 (5) (b) 1. of the statutes is amended to read:

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

7 **SECTION 24.** 77.88 (5) (c) of the statutes is created to read:

8 77.88 (5) (c) For purposes of pars. (a) 1. and (b) 1., if the parcel of land is located
9 in a single municipality, the past tax liability is an amount equal to the product of
10 the total net property tax rate for that municipality in the year prior to the
11 withdrawal multiplied by the assessed value of the parcel of land for the same year,
12 as computed by the department of revenue. For purposes of pars. (a) 1. and (b) 1.,
13 if the parcel is located in more than one municipality, the past tax liability is an
14 amount equal to the sum of the products calculated by multiplying the total net
15 property tax rate for each municipality in the year prior to the withdrawal by the
16 corresponding assessed value of the land in that municipality for the same year, as
17 computed by the department of revenue.

18 **SECTION 25.** 77.89 (1) of the statutes is amended to read:

19 77.89 (1) PAYMENT TO MUNICIPALITIES. By June 30 of each year, the department,
20 from the appropriation under s. 20.370 (5) (bv), shall pay 100 percent of each
21 payment received under ss. 77.84 (3) (b) and 77.87 (3) and 100 percent of each
22 withdrawal tax payment received under s. 77.88 (7) to the treasurer of ~~the~~ each
23 municipality in which is located the land to which the payment applies.

24

(END)