



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

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STEPHEN R. MILLER  
CHIEF

February 4, 2005

## MEMORANDUM

**To:** Representative Albers

**From:** Mary Gibson-Glass, Sr. Legislative Attorney, (608) 267-3215

**Subject:** Technical Memorandum to **2005 AB-7** (LRB 05-1032/1)

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We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

**MEMORANDUM**

February 1, 2005

**TO:** Mary Gibson-Glass  
Legislative Reference Bureau

**FROM:** Blair Kruger  
Department of Revenue

**SUBJECT:** Technical Memorandum on 2005 AB 7 Concerning the Acreage Requirement Under the Managed Forest Land Program

We have the following concerns about the bill.

The amendment in Section 12 changes the 160 acre limit on managed forest land closed to public access from a limit in an individual municipality to a limit on individual parcels. As a result, it would be possible for a landowner holding several non-contiguous parcels of managed forest land to close more than 160 acres to public access in a single municipality.

The amendment in Section 18 of the bill directs that the annual payment by DNR on an acre of land that lies in two or more municipalities be paid to the municipality where the largest part of the acre is located. Property is taxed in the municipality where it is located. To be consistent with property tax law, acreage data for land designated as managed forest land is tracked for each municipality in the state. Thus, for a block of land that lies in two or more municipalities, the actual acreage in each municipality would be known, and payments from DNR could be based on the actual acreage in each municipality.

If you have questions regarding this technical memorandum, please contact Daniel Huegel at 266-5705 or at [dhuegel@dor.state.wi.us](mailto:dhuegel@dor.state.wi.us).

Cc: Representative Sheryl Albers