## **2007 SENATE BILL 550**

February 29, 2008 – Introduced by Senators LASSA and LEHMAN, cosponsored by Representatives Albers and MUSSER. Referred to Committee on Environment and Natural Resources.

1 AN ACT *to create* 77.82 (11r) of the statutes; **relating to:** extensions of managed

forest land orders.

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## Analysis by the Legislative Reference Bureau

Under current law, the Department of Natural Resources (DNR) administers the managed forest land program that exempts a landowner from payment of municipal property taxes on land in the program in exchange for the landowner's payment of an acreage share, which is lower than the municipal property tax, and for the landowner's compliance with approved forestry and other conservation practices. The duration of a managed forest land order may be either 25 or 50 years.

This bill allows the owner of managed forest land to apply to DNR for an extension of a managed forest land order by an additional ten years from the date of the expiration of the original order under certain circumstances. An owner may apply for an extension of the order if 30 percent or more of the merchantable timber on five or more contiguous acres of the managed forest land was adversely affected by a catastrophic loss. The bill defines a "catastrophic loss" as a severe loss caused by fire mortality, ice, snow, insects, disease, wind, or flooding. The bill requires that the catastrophic loss must have occurred within 15 years before the date of the expiration of the original order and must have resulted in a reduction of 30 percent or more in stumpage value to the owner. "Stumpage value" is the value of timber before it is cut as established in rules promulgated by DNR. The application must be signed by the owner of the managed forest land and the owner's eligibility for the extension must be certified by a DNR field forester. The bill provides that, if the owner meets the requirements for the extension, DNR may deny the application only

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if the owner has failed to comply with the management plan for the managed forest land or if there are delinquent taxes on the land.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1	<b>SECTION 1.</b> 77.82 (11r) of the statutes is created to read:
2	77.82 (11r) EXTENSION. (a) In this subsection, "catastrophic loss" means severe
3	loss caused by fire mortality, ice, snow, insects, disease, wind, or flooding.
4	(b) An owner of managed forest land may apply to the department to extend
5	a managed forest land order by an additional 10 years from the date of the expiration
6	of the original order if all of the following apply:
7	1. Thirty percent or more of the merchantable timber on 5 or more contiguous
8	acres of the managed forest land was adversely affected by a catastrophic loss.
9	2. The catastrophic loss occurred within 15 years before the date of the
10	expiration of the original order.
11	3. The catastrophic loss resulted in a reduction of 30 percent or more in
12	stumpage value to the owner as verified by an appraisal conducted by the
13	department.
14	(c) An application under par. (b) shall be signed by the owner and a department
15	field forester who certifies that the owner is eligible to apply for the extension. The
16	department may deny an application that meets the requirements under par. (b) only
17	if the owner has failed to comply with the management plan that is in effect on the
18	date that the owner files the application for extension or if there are delinquent taxes
19	on the land. If the application is denied, the department shall state the reason for
20	the denial in writing. If the application is approved, the department shall amend the

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original managed forest land order to reflect the extended period of the order. The
department shall provide the applicant with a copy of the amended order, shall file
a copy with the department of revenue and with the assessor and the clerk of each
municipality in which the land is located, and shall record the order with the register
of deeds in each county in which the land is located.

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(END)