1	<b>Section 660.</b> 30.773 (2) of the statutes is amended to read:
2	30.773 (2) PROCEDURES. A municipality authorized to establish a bulkhead line
3	under s. 30.11 may establish a designated mooring area in the same manner as it is
4	authorized to establish the bulkhead line except that the municipality is required to
5	obtain the approval of the department of natural resources, rather than the
6	department of environmental quality, and if the municipality created a board of
7	harbor commissioners, the municipality is also required to obtain the approval of
8	that board in addition to the approval of the department.
9	SECTION 661. 30.80 (5m) of the statutes, as created by 2009 Wisconsin Act 55,
10	is amended to read:
11	30.80 (5m) Any person violating any provision of s. $30.07$ $30.795$ (2) or (6) shall
12	forfeit not more than \$500 for the first offense and shall forfeit not more than \$2,000
13	upon conviction of the same offense a 2nd or subsequent time within 3 years.
14	<b>SECTION 662.</b> 30.92 (1) (b) of the statutes is amended to read:
15	30.92 (1) (b) "Governmental unit" means the department of natural resources,
16	the department of agriculture, trade and consumer protection, a municipality, a lake
17	sanitary district, a public inland lake protection and rehabilitation district organized
18	under ch. 33, the Milwaukee River revitalization council, the Lower Wisconsin State
19	Riverway board, or any other local governmental unit, as defined in s. $66.0131(1)(a)$ ,
20	that is established for the purpose of lake management.
21	<b>SECTION 663.</b> 31.01 (2) of the statutes is amended to read:
22	31.01 (2) "Department" means the department of natural resources
23	environmental quality.

**Section 664.** 31.02 (4) (c) of the statutes is amended to read:

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SECTION 664

31.02 (4) (c) With good and sufficient fishways or fish ladders, or in lieu thereof,
the department of environmental quality may permit the owner may be permitted
to enter into an agreement with the department of natural resources to pay for or to
supply to the state of Wisconsin annually such quantities of game fish for stocking
purposes as may be agreed upon by the owner and the department of natural
resources.

**Section 665.** 31.02 (4r) of the statutes is amended to read:

31.02 (4r) The department of environmental quality shall promulgate rules specifying the rights held by the public in navigable waters that are dammed. The rules shall include provisions on the rights held by the public that affect the placement of fishways or fish ladders in navigable waters that are dammed. The department of environmental quality shall consult with the department of natural resources concerning the rules under this subsection.

**Section 666.** 31.02 (7m) of the statutes is amended to read:

31.02 (7m) The drainage board for the Duck Creek Drainage District shall operate, repair and maintain dams, dikes and other structures in district drains that the board operates in the Duck Creek Drainage District in compliance with ch. 88 and any rules promulgated by the department of agriculture, trade and consumer protection under ch. 88. If a county drainage board fails to perform its duties under this subsection, the department of natural resources environmental quality may exercise its authority under subs. (6), (8) and (9).

**SECTION 667.** 31.06 (1) of the statutes is amended to read:

31.06 (1) Upon receipt of an application for a permit under s. 31.05 the department of environmental quality may order a hearing or it may mail a notice that it will proceed on the application without public hearing unless a request for a

public hearing is filed as provided in this section. The notice shall be mailed to the clerk of each municipality directly affected by the proposed dam <u>and to the department of natural resources</u>. The department <u>of environmental quality may</u> give further or other notice as it considers proper. The department <u>of environmental quality shall mail</u> a copy of the notice to the applicant who shall cause the notice to be published in each county in which affected riparian lands are located as a class 1 notice, under ch. 985. If a hearing is not requested in writing within 30 days after mailing of the notice, the department <u>of environmental quality</u> may waive the hearing.

**Section 668.** 31.06 (3) (b) of the statutes is amended to read:

31.06 (3) (b) If it appears, after consulting with the department of natural resources, that the construction, operation or maintenance of the proposed dam is in the public interest, considering ecological, aesthetic, economic and recreational values, the department of environmental quality shall so find and grant a permit to the applicant, provided the department of environmental quality also finds that the applicant has complied with s. 31.14 (2) or (3) and, where applicable, with s. 31.05 (3), based on the department's own estimate of the department of environmental quality of the area of the flowage.

**Section 669.** 31.187 (2) of the statutes is amended to read:

31.187 (2) Whenever the department of environmental quality, after consultation with the department of natural resources, determines that the conservation of any species or variety of wild animals will be promoted thereby, the department of environmental quality may maintain and repair any dam located wholly upon lands the title to which is in the state either as proprietor or in trust for

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SECTION 669

- the people after giving due consideration to fixing the level and regulating the flow of the public waters.
- 3 **Section 670.** 31.307 (4) of the statutes is repealed.
- 4 **Section 671.** 31.309 (1) (a) and (am) of the statutes are repealed.
  - **Section 672.** 31.309 (1) (b) of the statutes is renumbered 31.309 (1) and amended to read:
    - 31.309 (1) When the department determines that the renovation and repair described under par. (a) s. 31.309 (1) (a), 2007 stats., are complete, the city of Portage shall assume the maintenance of the city of Portage levee in the Portage levee system in a manner that will best protect the surrounding area from the overflow of the Wisconsin River.
- 12 **Section 673.** 31.309 (2) (a) of the statutes is renumbered 31.309 (2).
- 13 **Section 674.** 31.309 (2) (b) of the statutes is repealed.
- 14 **Section 675.** 31.34 of the statutes is amended to read:
  - Flow of water regulated. Each person, firm or corporation maintaining a dam on any navigable stream shall pass at all times at least 25% of the natural low flow of water of such stream, except as otherwise provided by law. This section, however, shall not apply to a plant or dam where the water is discharged directly into a lake, mill pond, storage pond or cranberry marsh, nor shall it apply to cases where in the opinion of in which the department of environmental quality determines, after consultation with the department of natural resources, that such minimum discharge is not necessary for the protection of fish life. Any person, firm or corporation violating this section shall be fined not less than \$50 nor more than \$1,000.
    - **Section 676.** 32.02 (15m) of the statutes is created to read:

32.02 (15m) The department of agriculture, trade and consumer protection with the approval of the appropriate standing committees of each house of the legislature as determined by the presiding officer thereof and as authorized by law, for acquisition of lands.

**Section 677.** 32.035 (3) of the statutes is amended to read:

32.035 (3) PROCEDURE. The condemnor shall notify the department of any project involving the actual or potential exercise of the powers of eminent domain affecting a farm operation. If the condemnor is the department of natural resources, or the department of agriculture, trade and consumer protection, the notice required by this subsection shall be given at the time that permission of the senate and assembly appropriate standing committees on natural resources is sought under s. 23.09 (2) (d) er, 27.01 (2) (a), or 28.02 (2). To prepare an agricultural impact statement under this section, the department may require the condemnor to compile and submit information about an affected farm operation. The department shall charge the condemnor a fee approximating the actual costs of preparing the statement. The department may not publish the statement if the fee is not paid.

**Section 678.** 33.01 (2) of the statutes is amended to read:

33.01 (2) "Department" means the department of natural resources environmental quality.

**Section 679.** 33.265 of the statutes is amended to read:

33.265 Notice, filing and recording requirements. If a district is created or its boundaries altered, the board of commissioners shall record the authorizing document, including a legal description of the boundary, with the register of deeds in each county where the district is situated, and file the document and legal

description with the department of natural resources environmental quality and the department of revenue.

**SECTION 680.** 33.457 (4) (intro.) of the statutes is amended to read:

33.457 (4) (intro.) Within 3 months after the implementation plan is developed and submitted under sub. (1), the department of environmental quality, the department of natural resources, and the designated planning agency under s. 281.51 that covers the county shall evaluate the implementation plan to determine whether it is consistent with the criteria for water quality planning under s. 281.51 and whether the plan is adequate to:

**SECTION 681.** 33.55 (1) (p) of the statutes is created to read:

33.55 (1) (p) One nonvoting representative from the department of environmental quality, who shall be appointed by the secretary of environmental quality.

**Section 682.** 36.25 (8) of the statutes is amended to read:

36.25 (8) Water resources research. Funds made available to the various state agencies for joint water resources research and data collection programs shall be administered and coordinated by the director of the water resources center of the University of Wisconsin-Madison. Such funds shall be made available, on application from the state agencies concerned, when the director, after seeking the advice of the department of natural resources and the department of environmental quality, finds the proposed projects to be consistent with other state projects and the needs of the state. The director shall make biennial reports to the chief clerk of each house of the legislature, for distribution to the legislature under s. 13.172 (2), at the convening of the legislature.

**Section 683.** 36.25 (11) (c) of the statutes is amended to read:

36.25 (11) (c) The laboratory shall provide analytical support to the appropriate state agencies charged with water system evaluation. The support service shall include an evaluation from a public health standpoint and analytical support to ascertain the water's suitability for manufacturing, commercial and recreational purposes as determined by the rules promulgated by the department of health services, the department of natural resources environmental quality and the department of agriculture, trade and consumer protection.

**Section 684.** 36.25 (11) (d) of the statutes is amended to read:

36.25 (11) (d) The laboratory shall be operated to furnish a complete laboratory service to the department of health services, the department of environmental quality, and the department of natural resources in the areas of water quality, air quality, public health and contagious diseases and to make available to the system, the department of health services, the department of environmental quality, and the department of natural resources such facilities for teaching in the fields of public health and environmental protection as may be derived from such a laboratory.

**Section 685.** 36.25 (30) of the statutes is amended to read:

36.25 (30) POLLUTION PREVENTION. The board shall maintain in the extension a solid and hazardous waste education center to promote pollution prevention, as defined in s. 299.13 (1) (dm). In cooperation with the department of natural resources environmental quality and the department of commerce, the center shall conduct an education and technical assistance program to promote pollution prevention in this state.

**Section 686.** 36.27 (3m) (a) 2. of the statutes is amended to read:

36.27 (3m) (a) 2. "Law enforcement officer" has the meaning given in s. 165.85 (2) (c) and includes a person appointed as a conservation warden under s. 23.10 and a person appointed as an environmental warden under s. 278.10.

**Section 687.** 40.02 (17) (n) of the statutes is created to read:

40.02 (17) (n) Notwithstanding par. (d), each participant who is a state forest ranger on or after the effective date of this paragraph .... [LRB inserts date], shall be granted creditable service as a protective occupation participant for all covered service as a state forest ranger that was earned on or after the effective date of this paragraph .... [LRB inserts date], but may not be granted creditable service as a protective occupation participant for any covered service as a state forest ranger that was earned before the effective date of this paragraph .... [LRB inserts date], unless that service was earned while the participant was classified under sub. (48) (a) and s. 40.06 (1) (d) as a protective occupation participant.

**SECTION 688.** 40.02 (48) (am) 5m. of the statutes is created to read:

40.02 (48) (am) 5m. An environmental warden.

**Section 689.** 40.02 (48) (c) of the statutes is amended to read:

40.02 (48) (c) In s. 40.65, "protective occupation participant" means a participating employee who is a police officer, fire fighter, an individual determined by a participating employer under par. (a) or (bm) to be a protective occupation participant, county undersheriff, deputy sheriff, state probation and parole officer, county traffic police officer, conservation warden, state forest ranger, field conservation employee of the department of natural resources or the department of agriculture, trade and consumer protection who is subject to call for forest fire control or warden duty, environmental warden, member of the state traffic patrol, state motor vehicle inspector, University of Wisconsin System full-time police officer,

1	guard or any other employee whose principal duties are supervision and discipline
2	of inmates at a state penal institution, excise tax investigator employed by the
3	department of revenue, person employed under s. 61.66 (1), or special criminal
4	investigation agent employed by the department of justice.
5	<b>Section 690.</b> 40.65 (4w) of the statutes is created to read:
6	40.65 (4w) A state forest ranger who becomes a protective occupation
7	participant on or after the effective date of this subsection [LRB inserts date], is
8	not entitled to a duty disability benefit under this section for an injury or disease
9	occurring before the effective date of this subsection [LRB inserts date].
10	<b>Section 691.</b> 42.09 (2) (b) of the statutes is amended to read:
11	42.09 (2) (b) The state fair park board shall allow the department of natural
12	resources and the department of agriculture, trade and consumer protection access
13	to and use of the buildings, appurtenances, fixtures, exhibits and other structures
14	and facilities described in par. (a) so that the department departments may prepare,
15	display and dismantle exhibits during events occurring at state fair park.
16	<b>SECTION 692.</b> 44.57 (1) (c) of the statutes is amended to read:
17	44.57 (1) (c) Game farms, fish hatcheries, nurseries and other production
18	facilities operated by the department of natural resources or the department of
19	agriculture, trade and consumer protection.
20	SECTION 693. 46.34 of the statutes is amended to read:
21	46.34 Emission standards for hazardous air contaminants. The
22	department may assist the department of natural resources environmental quality
23	in the development of emission standards for hazardous air contaminants under s.

**SECTION 694.** 59.01 of the statutes is amended to read:

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285.27 (2) (b).

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1	59.01 Body corporate; status. Each county in this state is a body corporate,
2	authorized to sue and be sued, to acquire and hold, lease or rent real and personal
3	estate for public uses or purposes, including lands acquired under ch. 75, to sell, lease
4	and convey the same, including the authority to enter into leases or contracts with
5	the state for a period of years for the uses and purposes specified in s. ss. $23.09(2)$
6	(d) and 28.02 (2), to make such contracts and to do such other acts as are necessary
7	and proper to the exercise of the powers and privileges granted and the performance
8	of the legal duties charged upon it.
9	SECTION 695. 59.692 (1) (a) of the statutes is amended to read:
10	59.692 (1) (a) "Department" means the department of natural resources
11	environmental quality.
12	<b>SECTION 696.</b> 59.693 (1) of the statutes is amended to read:
13	59.693 (1) Definition. In this section, "department" means the department of
14	natural resources environmental quality.
15	<b>SECTION 697.</b> 59.70 (2) (q) 4. of the statutes is amended to read:
16	59.70 (2) (q) 4. The cleanup of the site is conducted under the supervision of the
17	department of natural resources environmental quality.
18	<b>SECTION 698.</b> 59.70 (6) (a) 1. of the statutes is amended to read:
19	59.70 (6) (a) 1. "Department" means the department of natural resources
20	environmental quality.
21	SECTION 699. 59.70 (13) (b) of the statutes is amended to read:
22	59.70 (13) (b) Members or employees of the commission may request admission
23	onto any property within the district at reasonable times to determine if mosquito

breeding is present. If the owner or occupant refuses admission, the commission

member or employee shall seek a warrant to inspect the property as a potential

mosquito breeding ground. Commission members or employees may enter upon property to clean up stagnant pools of water or shores of lakes or streams, and may spray mosquito breeding areas with insecticides subject to the approval of the district director and the department of natural resources environmental quality. The commission shall notify the property owner of any pending action under this paragraph and shall provide the property owner with a hearing prior to acting under this paragraph if the owner objects to the commission's actions.

**SECTION 700.** 59.74 (2) (g) of the statutes is amended to read:

59.74 (2) (g) Every land surveyor and every officer of the department of natural resources, every officer of the department of agriculture, trade and consumer protection, and the district attorney shall enforce this subsection.

**SECTION 701.** 60.627 (1) of the statutes is amended to read:

60.627 (1) Definition. In this section, "department" means the department of natural resources environmental quality.

**SECTION 702.** 60.71 (4) (b) of the statutes is amended to read:

60.71 (4) (b) The town board shall publish a class 2 notice, under ch. 985, of the hearing. The notice shall contain an announcement of the hearing and a description of the boundaries of the proposed town sanitary district. The town board shall mail the notice to the department of commerce and the department of natural resources environmental quality at least 10 days prior to the hearing.

**SECTION 703.** 60.71 (4) (c) of the statutes is amended to read:

60.71 (4) (c) Any person may file written comments on the formation of the district with the town clerk. Any owner of property within the boundary of the proposed district may appear at the hearing and offer objections, criticisms or suggestions as to the necessity of the proposed district and the question of whether

his or her property will be benefited by the establishment of the district. A representative of the department of commerce and of the department of natural resources environmental quality may attend the hearing and advise the town board.

**Section 704.** 60.71 (7) of the statutes is amended to read:

60.71 (7) FILING AND RECORDING THE ORDER. The town board shall file copies of the order establishing the town sanitary district with the department of natural resources environmental quality and record the order with the register of deeds in each county in which the district is located.

**Section 705.** 60.72 (title) and (1) of the statutes are amended to read:

60.72 (title) Creation of town sanitary district by order of the department of natural resources environmental quality. (1) Definition. In this section, "department" means the department of natural resources environmental quality.

**Section 706.** 60.73 of the statutes is amended to read:

aggrieved by any act of the town board or the department of natural resources environmental quality in establishing a town sanitary district may bring an action in the circuit court of the county in which his or her lands are located, to set aside the final determination of the town board or the department of natural resources environmental quality, within 90 days after the final determination, as provided under s. 893.73 (2). If no action is taken within the 90-day period, the determination by the town board or the department of natural resources environmental quality is final.

**Section 707.** 60.782 (2) (d) of the statutes is amended to read:

60.782 (2) (d) Lease or acquire, including by condemnation, any real property situated in this state that may be needed for the purposes of s. 23.09 (19), 23.094 (3g) or 30.275 23.434 (4).

**SECTION 708.** 60.785 (2) (a) of the statutes is amended to read:

60.785 (2) (a) Any town sanitary district may be consolidated with a contiguous town sanitary district by resolution passed by a two-thirds vote of all of the commissioners of each district, fixing the terms of the consolidation and ratified by the qualified electors of each district at a referendum held in each district. The resolution shall be filed as provided in s. 8.37. The ballots shall contain the words "for consolidation", and "against consolidation". If a majority of the votes cast on the referendum in each town sanitary district are for consolidation, the resolutions are effective and have the force of a contract. Certified copies of the resolutions and the results of the referendum shall be filed with the secretary of natural resources environmental quality and the original documents shall be recorded with the register of deeds in each county in which the consolidated district is situated.

**SECTION 709.** 60.85 (1) (n) of the statutes is amended to read:

60.85 (1) (n) "Tax incremental district" means a contiguous geographic area within a town defined and created by resolution of the town board, consisting solely of whole units of property as are assessed for general property tax purposes, other than railroad rights-of-way, rivers or highways. Railroad rights-of-way, rivers or highways may be included in a tax incremental district only if they are continuously bounded on either side, or on both sides, by whole units of property as are assessed for general property tax purposes which are in the tax incremental district. "Tax incremental district" does not include any area identified as a wetland on a map under s. 23,32 278.32.

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1	SECTION 710.	61.351 (1) (b	of	the statutes	is amende	d to i	read

- 2 61.351 (1) (b) "Wetlands" has the meaning specified under s. 23.32 278.32 (1).
  - **Section 711.** 61.351 (2) of the statutes is amended to read:
    - 61.351 (2) FILLED WETLANDS. Any wetlands which are filled prior to the date on which a village receives a final wetlands map from the department of natural resources under s. 278.32 in a manner which affects their characteristics as wetlands are filled wetlands and not subject to an ordinance adopted under this section.

**SECTION 712.** 61.351 (3) of the statutes is amended to read:

61.351 (3) ADOPTION OF ORDINANCE. To effect the purposes of s. 281.31 and to promote the public health, safety and general welfare, each village shall zone by ordinance all unfilled wetlands of 5 acres or more which are shown on the final wetland inventory maps prepared by the department of natural resources for the village under s. 23.32 278.32, which are located in any shorelands and which are within its incorporated area. A village may zone by ordinance any unfilled wetlands which are within its incorporated area at any time.

**SECTION 713.** 61.351 (6) of the statutes is amended to read:

61.351 (6) FAILURE TO ADOPT ORDINANCE. If any village does not adopt an ordinance required under sub. (3) within 6 months after receipt of final wetland inventory maps prepared by the department of natural resources for the village under s. 23.32 278.32, or if the department of natural resources environmental quality, after notice and hearing, determines that a village adopted an ordinance which fails to meet reasonable minimum standards in accomplishing the shoreland protection objectives of s. 281.31 (1), the department of natural resources environmental quality shall adopt an ordinance for the village. As far as applicable, the procedures set forth in s. 87.30 apply to this subsection.

1	SECTION 714. 61.354 (1) of the statutes is amended to read:
2	61.354 (1) Definition. As used in this section, "department" means the
3	department of natural resources environmental quality.
4	SECTION 715. 62.231 (1) (b) of the statutes is amended to read:
5	62.231 <b>(1)</b> (b) "Wetlands" has the meaning specified under s. 23.32 278.32 (1)
6	SECTION 716. 62.231 (2) of the statutes is amended to read:
7	62.231 (2) FILLED WETLANDS. Any wetlands which are filled prior to the date
8	on which a city receives a final wetlands map from the department of natura
9	resources under s. 278.32 in a manner which affects their characteristics as wetlands
10	are filled wetlands and not subject to an ordinance adopted under this section.
11	SECTION 717. 62.231 (3) of the statutes is amended to read:
12	62.231 (3) ADOPTION OF ORDINANCE. To effect the purposes of s. 281.31 and to
13	promote the public health, safety and general welfare, each city shall zone by
14	ordinance all unfilled wetlands of 5 acres or more which are shown on the fina
15	wetland inventory maps prepared by the department of natural resources for the city
16	under s. 23.32 278.32, which are located in any shorelands and which are within its
17	incorporated area. A city may zone by ordinance any unfilled wetlands which are
18	within its incorporated area at any time.
19	SECTION 718. 62.231 (6) of the statutes is amended to read:
20	62.231 (6) FAILURE TO ADOPT ORDINANCE. If any city does not adopt an ordinance
21	required under sub. (3) within 6 months after receipt of final wetland inventory maps
22	prepared by the department of natural resources for the city under s. $23.32$ $278.32$
23	or if the department of natural resources environmental quality, after notice and
24	hearing, determines that a city adopted an ordinance which fails to meet reasonable

minimum standards in accomplishing the shoreland protection objectives of s.

281.31 (1), the department of natural resources environmental quality shall adopt an ordinance for the city. As far as applicable, the procedures set forth in s. 87.30 apply to this subsection.

**Section 719.** 62.231 (6m) of the statutes is amended to read:

62.231 (6m) CERTAIN AMENDMENTS TO ORDINANCES. For an amendment to an ordinance enacted under this section that affects an activity that meets all of the requirements under s. 281.165 (2) or (3) (a), the department of natural resources environmental quality may not proceed under sub. (6), or otherwise review the amendment, to determine whether the ordinance, as amended, fails to meet reasonable minimum standards.

**Section 720.** 62.234 (1) of the statutes is amended to read:

62.234 (1) DEFINITION. As used in this section, "department" means the department of natural resources environmental quality.

**SECTION 721.** 66.0217 (9) (b) of the statutes is amended to read:

66.0217 (9) (b) Within 10 days of receipt of the ordinance, certificate and plat, the secretary of state shall forward 2 copies of the ordinance, certificate and plat to the department of transportation, one copy to the department of administration, one copy to the department of public instruction, one copy to the department, one copy to the department of natural resources, one copy to the department of environmental quality, one copy to the department of agriculture, trade and consumer protection and 2 copies to the clerk of the municipality from which the territory was annexed.

**Section 722.** 66.0221 (1) of the statutes is amended to read:

66.0221 (1) Upon its own motion and subject to sub. (3) and ss. 66.0301 (6) (d) and 66.0307 (7), a city or village, by a two-thirds vote of the entire membership of

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its governing body, may enact an ordinance annexing territory which comprises a portion of a town or towns and which was completely surrounded by territory of the city or village on December 2, 1973. The ordinance shall include all surrounded town areas except those that are exempt by mutual agreement of all of the governing bodies involved. The annexation ordinance shall contain a legal description of the territory and the name of the town or towns from which the territory is detached. Upon enactment of the ordinance, the city or village clerk immediately shall file 6 certified copies of the ordinance in the office of the secretary of state, together with 6 copies of a scale map. The secretary of state shall forward 2 copies of the ordinance and scale map to the department of transportation, one copy to the department of natural resources, one copy to the department of environmental quality, one copy to the department of agriculture, trade and consumer protection, one copy to the department of revenue and one copy to the department of administration. This subsection does not apply if the town island was created only by the annexation of a railroad right-of-way or drainage ditch. This subsection does not apply to land owned by a town government which has existing town government buildings located on the land. No town island may be annexed under this subsection if the island consists of over 65 acres or contains over 100 residents. Section 66.0217 (11) applies to annexations under this subsection. Except as provided in sub. (2), after December 2, 1973, no city or village may, by annexation, create a town area which is completely surrounded by the city or village.

**Section 723.** 66.0223 (1) of the statutes is amended to read:

66.0223 **(1)** In addition to other methods provided by law and subject to sub. (2) and ss. 59.692 (7), 66.0301 (6) (d), and 66.0307 (7), territory owned by and lying near but not necessarily contiguous to a village or city may be annexed to a village

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or city by ordinance enacted by the board of trustees of the village or the common council of the city, provided that in the case of noncontiguous territory the use of the territory by the city or village is not contrary to any town or county zoning regulation. The ordinance shall contain the exact description of the territory annexed and the names of the towns from which detached, and attaches the territory to the village or city upon the filing of 7 certified copies of the ordinance in the office of the secretary of state, together with 7 copies of a plat showing the boundaries of the territory attached. Two copies of the ordinance and plat shall be forwarded by the secretary of state to the department of transportation, one copy to the department of administration, one copy to the department of natural resources, one copy to the department of environmental quality, one copy to the department of agriculture. trade and consumer protection, one copy to the department of revenue and one copy to the department of public instruction. Within 10 days of filing the certified copies. a copy of the ordinance and plat shall be mailed or delivered to the clerk of the county in which the annexed territory is located. Sections 66.0203 (8) (c) and 66.0217 (11) apply to annexations under this section.

**Section 724.** 66.0235 (5) of the statutes is amended to read:

66.0235 (5) Apportionment board. The boards or councils of the local governmental units, or committees selected for that purpose, acting together, constitute an apportionment board. When a local governmental unit is dissolved because all of its territory is transferred the board or council of the local governmental unit existing at the time of dissolution shall, for the purpose of this section, continue to exist as the governing body of the local governmental unit until there has been an apportionment of assets by agreement of the interested local governmental units or by an order of the circuit court. After an agreement for

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apportionment of assets has been entered into between the interested local governmental units, or an order of the circuit court becomes final, a copy of the apportionment agreement, or of the order, certified to by the clerks of the interested local governmental units, shall be filed with the department of revenue, the department of natural resources, the department of environmental quality, the department of agriculture, trade and consumer protection, the department of transportation, the state superintendent of public instruction, the department of administration, and with any other department or agency of the state from which the town may be entitled by law to receive funds or certifications or orders relating to the distribution or disbursement of funds, with the county treasurer, with the treasurer of any local governmental unit, or with any other entity from which payment would have become due if the dissolved local governmental unit had continued in existence. Subject to ss. 79.006 and 86.303 (4), payments from the shared revenue account made pursuant to ch. 79, payments of forest crop taxes under s. 77.05, of transportation aids under s. 20.395, of state aids for school purposes under ch. 121, payments for managed forest land under subch. VI of ch. 77 and all payments due from a department or agency of the state, from a county, from a local governmental unit, or from any other entity from which payments would have become due if the dissolved local governmental unit had continued in existence, shall be paid to the interested local governmental unit as provided by the agreement for apportionment of assets or by any order of apportionment by the circuit court and the payments have the same force and effect as if made to the dissolved local governmental unit.

**SECTION 725.** 66.0307 (4) (a) 1. of the statutes is amended to read:

66.0307 (4) (a) 1. The department, the department of natural resources, the department of environmental quality, the department of agriculture, trade and consumer protection and the department of transportation.

**Section 726.** 66.0407 (5) of the statutes is amended to read:

66.0407 (5) This section does not apply to Canada thistle or annual noxious weeds that are located on land that the department of natural resources or the department of agriculture, trade and consumer protection owns, occupies, or controls and that is maintained in whole or in part as habitat for wild birds by the either department of natural resources.

**Section 727.** 66.1006 of the statutes is amended to read:

**66.1006** Department of natural resources environmental quality approval of discontinuance. No resolution, ordinance, order, or similar action of a town board or county board, or of a committee of a town board or county board, discontinuing any highway, street, alley, or right-of-way that provides public access to any navigable lake or stream shall be effective until such resolution, ordinance, order, or similar action is approved by the department of natural resources environmental quality.

**Section 728.** 66.1105 (2) (k) of the statutes is amended to read:

66.1105 (2) (k) "Tax incremental district" means a contiguous geographic area within a city defined and created by resolution of the local legislative body, consisting solely of whole units of property as are assessed for general property tax purposes, other than railroad rights-of-way, rivers or highways. Railroad rights-of-way, rivers or highways may be included in a tax incremental district only if they are continuously bounded on either side, or on both sides, by whole units of property as are assessed for general property tax purposes which are in the tax incremental

district. "Tax incremental district" does not include any area identified as a wetland on a map under s. 23.32 278.32.

**SECTION 729.** 66.1106 (1) (fm) of the statutes is amended to read:

66.1106 (1) (fm) "Environmental remediation tax incremental district" means a contiguous geographic area within a political subdivision defined and created by resolution of the governing body of the political subdivision consisting solely of whole units of property as are assessed for general property tax purposes, other than railroad rights-of-way, rivers, or highways. Railroad rights-of-way, rivers, or highways may be included in an environmental remediation tax incremental district only if they are continuously bounded on either side, or on both sides, by whole units of property as are assessed for general property tax purposes which are in the environmental remediation tax incremental district. "Environmental remediation tax incremental district" does not include any area identified as a wetland on a map under s. 23.32 278.32.

**SECTION 730.** 66.1106 (4) (a) of the statutes is amended to read:

66.1106 (4) (a) The political subdivision submits a statement that it has incurred some eligible costs, and includes with the statement a detailed proposed remedial action plan approved by the department of natural resources that contains cost estimates for anticipated eligible costs and a schedule for the design, implementation and construction that is needed to complete the remediation, with respect to the parcel or contiguous parcels of property and the statement details the purpose and amount of the expenditures already made and includes a dated certificate issued by the department of natural resources environmental quality that certifies that the department of natural resources environmental quality has approved the site investigation report that relates to the parcel or contiguous parcels

in accordance with rules promulgated by the department of natural resources environmental quality.

**SECTION 731.** 66.1106 (7) (d) of the statutes is amended to read:

66.1106 (7) (d) 1. The department may not authorize a positive environmental remediation tax increment under par. (a) to pay otherwise eligible costs that are incurred by the political subdivision after the department of natural resources environmental quality certifies to the department of revenue that environmental pollution on the parcel or contiguous parcels of property has been remediated unless the costs are associated with activities, as determined by the department of natural resources environmental quality, that are necessary to close the site described in the site investigation report.

2. The department of natural resources environmental quality shall certify to the department of revenue the completion of the remediation of environmental pollution at the site described in the site investigation report.

**Section 732.** 67.12 (1) (b) 2. of the statutes is amended to read:

67.12 (1) (b) 2. Any municipality may issue municipal obligations in anticipation of receiving proceeds from brownfields revolving loan program loans or grants under the program described in s. 292.72 if the municipality has received written notification from the department of natural resources environmental quality that the department intends to distribute such proceeds to the municipality. The obligation shall be repaid within 10 years after the original date of the obligation, except that the obligation may be refunded one or more times. Any refundings shall be repaid within 20 years after the original date of the original obligation.

**Section 733.** 70.11 (21) (am) of the statutes is amended to read:

70.11 (21) (am) All property purchased or constructed as a waste treatment facility used exclusively and directly to remove, store, or cause a physical or chemical change in industrial waste or air contaminants for the purpose of abating or eliminating pollution of surface waters, the air, or waters of the state if that property is not used to grow agricultural products for sale and, if the property's owner is taxed under ch. 76, if the property is approved by the department of revenue. The department of natural resources environmental quality and department of health services shall make recommendations upon request to the department of revenue regarding such property. All property purchased or upon which construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

**SECTION 734.** 70.11 (21) (b) of the statutes is amended to read:

70.11 (21) (b) The books and records of owners of property covered by this subsection shall be open to examination by representatives of the department of natural resources environmental quality, department of health services and department of revenue.

**SECTION 735.** 70.113 (1) (intro.) of the statutes is amended to read:

70.113 (1) (intro.) As soon after April 20 of each year as is feasible, the department of natural resources shall pay to the city, village, or town treasurer all of the following amounts from the following appropriations for each acre situated in the municipality of state forest lands, as defined in s. 28.02 (1), state parks under s. 27.01 and state public shooting, trapping or fishing grounds and reserves or refuges operated thereon, acquired at any time under s. 29.10, 1943 stats., s. 23.09 (2) (d) or 29.749 (1) or from the appropriations made by s. 20.866 (2) (tp) by the department of natural resources or leased from the federal government by the department of natural resources:

1	<b>SECTION 736.</b> 70.113 (1m) of the statutes is created to read:
2	70.113 (1m) As soon after April 20 of each year as is feasible, the department
3	of agriculture, trade and consumer protection shall pay to the city, village, or town
4	treasurer all of the following amounts from the following appropriations for each acre
5	situated in the municipality that is state forest land, as defined in s. 28.02 (1):
6	(a) Eighty cents, to be paid from the appropriation under s. $20.115(5)(d)$ or $(s)$
7	(b) Eight cents, to be paid from the appropriation under s. $20.115$ (5) (s).
8	Section 737. 70.113 (2) (a) of the statutes is amended to read:
9	70.113 (2) (a) Towns, cities or villages shall be paid for state forest lands as
10	defined in s. $28.02(1)$ , state parks under s. $27.01$ , and other lands acquired under s
11	23.09 (2) (d), 23.27, 23.29, 23.293, 23.31 or 29.749 (1) located within such
12	municipality and acquired after June 30, 1969. Such payments shall be made from
13	the appropriation under s. 20.370 (5) (da) or (dq) and remitted by the department of
14	natural resources or the department of agriculture, trade and consumer protection
15	in the amounts certified by the department of revenue according to par. (b).
16	Section 738. 70.114 (1) (a) of the statutes is repealed.
17	<b>Section 739.</b> 70.114 (1) (c) of the statutes is amended to read:
18	70.114 (1) (c) "Land" means state forests forest lands, as defined in s. $28.02$ (1)
19	that are acquired after December 31, 1991, state parks that are acquired after
20	December 31, 1991, under s. 27.01 and other areas that are acquired after
21	December 31, 1991, under s. 23.09 (2) (d), 23.091, 23.27, 23.29, 23.293, 23.31 or
22	29.749 (1).
23	<b>Section 740.</b> 70.114 (1) (d) of the statutes is amended to read:
24	70.114 (1) (d) "Purchase price" means the amount paid by the department of
25	natural resources or the department of agriculture, trade and consumer protection

for a fee simple interest in real property. "Purchase price" does not include administrative costs incurred by the applicable department to acquire the land, such as legal fees, appraisal costs or recording fees. If real estate is transferred by gift to the applicable department by gift or is sold to the applicable department for an amount that is less than the estimated fair market value of the property as shown on the property tax bill prepared for the prior year under s. 74.09, "purchase price" means an amount equal to the estimated fair market value of the property as shown on that tax bill. If the real estate is exempt from taxation at the time that it is transferred or sold to the applicable department and if the property was not sold at an arm's-length sale, "purchase price" means the fair market value of the real estate at the time that the applicable department takes title to it.

**SECTION 741.** 70.114 (2) of the statutes is amended to read:

70.114 (2) APPLICATION. For all land acquired after December 31, 1991, the department of natural resources and the department of agriculture, trade and consumer protection shall pay aids in lieu of taxes under this section and not under s. 70.113.

**SECTION 742.** 70.114 (3) of the statutes is amended to read:

70.114 (3) ASCERTAINING RATE. Each year, the department of natural resources and the department of agriculture, trade and consumer protection shall ascertain from the clerks of the taxation district the aggregate net general property tax rate for taxation districts to which aids are paid under this section.

**SECTION 743.** 70.114 (4) (a) of the statutes is amended to read:

70.114 (4) (a) On or before January 31, the department of natural resources shall pay to each treasurer of a taxation district, with respect to each parcel of land acquired by, and that is under the jurisdiction of, the department and that is within

the taxation district on or before January 1 of the preceding year, an amount determined under par. (ar).

(ar) The amount to be paid under par. (a) or (ag) shall be determined by multiplying each parcel's estimated value equated to the average level of assessment in the taxation district by the aggregate net general property tax rate that would apply to the parcel of land if it were taxable, as shown on property tax bills prepared for that year under s. 74.09.

**Section 744.** 70.114 (4) (ag) of the statutes is created to read:

70.114 (4) (ag) On or before January 31, the department of agriculture, trade and consumer protection shall pay to each treasurer of a taxation district, with respect to each parcel of land acquired by, and that is under the jurisdiction of, the department of agriculture, trade and consumer protection and that is within the taxation district on or before January 1 of the preceding year an amount determined under par. (ar).

**Section 745.** 70.114 (4) (b) of the statutes is amended to read:

70.114 **(4)** (b) On or before February 15, the taxation district treasurer shall pay to the treasurer of each taxing jurisdiction, from the amount received under par. pars. (a) and (ag), the taxing jurisdiction's proportionate share of the tax that would be levied on the parcel if it were taxable.

**Section 746.** 70.32 (2) (c) 4. of the statutes is amended to read:

70.32 (2) (c) 4. "Undeveloped land" means bog, marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a final map under s. 23.32 278.32 or other nonproductive lands not otherwise classified under this subsection.

**SECTION 747.** 70.375 (4) (o) of the statutes is amended to read:

70.375 (4) (o) Actual and necessary reclamation and restoration costs associated with a mine in this state, including payments for future reclamation and postmining costs which are required by law or by department of natural resources environmental quality order and fees and charges under chs. 281, 285 or 289 to 299 not otherwise deductible under this section. Any refunds of escrowed or reserve fund payments allowed as a deduction under this paragraph shall be taxed as net proceeds at the average effective tax rate for the years the deduction was taken.

**SECTION 748.** 70.395 (2) (dc) 1. of the statutes is amended to read:

70.395 (2) (dc) 1. Each person intending to submit an application for a mining permit shall pay \$50,000 to the department of revenue for deposit in the investment and local impact fund at the time that the person notifies the department of natural resources environmental quality under s. 293.31 (1) of that intent.

**SECTION 749.** 70.395 (2) (j) of the statutes is amended to read:

70.395 (2) (j) Prior to the beginning of a fiscal year, the board shall certify to the department of administration for payment from the investment and local impact fund any sum necessary for the department of natural resources environmental quality to make payments under s. 289.68 (3) for the long-term care of mining waste sites, if moneys in the waste management fund are insufficient to make complete payments during that fiscal year, but this sum may not exceed the balance in the waste management fund at the beginning of that fiscal year or 50% of the balance in the investment and local impact fund at the beginning of that fiscal year, whichever amount is greater.

**SECTION 750.** 70.395 (2) (k) of the statutes is amended to read:

70.395 (2) (k) Prior to the beginning of each fiscal year, the board shall certify to the department of administration for payment from the investment and local

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environmental quality to make payments under s. 292.31 for the environmental repair of mining waste sites, if moneys in the environmental fund that are available for environmental repair are insufficient to make complete payments during that fiscal year. This sum may not exceed the balance in the environmental fund at the beginning of that fiscal year or 50% of the balance in the investment and local impact fund at the beginning of that fiscal year, whichever amount is greater.

**Section 751.** 71.05 (11) (a) of the statutes is amended to read:

71.05 (11) (a) The federal adjusted basis at the end of the calendar year 1968 or corresponding fiscal year of waste treatment plant or pollution abatement equipment acquired pursuant to order or recommendation of the committee on water pollution, state board of health, city council, village board or county board pursuant to s. 59.07 (53) or (85), 1971 stats., may be treated as a subtraction modification on the return of the calendar year 1969 or corresponding fiscal year but not in later years. In case of such subtraction an add modification shall be made in 1969 and later taxable years to reverse federal depreciation or amortization of such basis or to correct gain or loss on disposition. The cost of such plant or equipment acquired in 1969 or thereafter pursuant to order, recommendation or approval of the committee on water pollution, department of resource development, department of natural resources environmental quality, state board of health, city council, village board, or county board pursuant to s. 59.07 (53) or (85), 1971 stats., (less any federal depreciation or amortization taken) may be deducted as a subtraction modification or as subtraction modifications in the year or years in which paid or accrued, dependent on the method of accounting employed. In case of such election, appropriate add modifications shall be made in subsequent years to reverse federal

depreciation or amortization or to correct gain or loss on disposition. This paragraph is intended to apply only to depreciable property except that where wastes are disposed of through a lagoon process, lagooning costs and the cost of land containing such lagoons may be treated as depreciable property for purposes of this paragraph. In no event may any amount in excess of cost be deducted. The taxpayer shall file with the department copies of all recommendations, orders or approvals relating to installation of such property and such other documents or data relating thereto as the department requests.

**SECTION 752.** 73.0301 (1) (e) of the statutes is amended to read:

73.0301 (1) (e) "Licensing department" means the department of administration; the board of commissioners of public lands; the department of commerce; the department of children and families; the government accountability board; the department of financial institutions; the department of health services; the department of natural resources; the department of environmental quality; the department of public instruction; the department of regulation and licensing; the department of workforce development; the office of the commissioner of insurance; or the department of transportation.

**Section 753.** 75.105 (1) (a) of the statutes is amended to read:

75.105 (1) (a) "Department" means the department of natural resources environmental quality.

**SECTION 754.** 75.106 (1) (b) of the statutes is amended to read:

75.106 (1) (b) "Department" means the department of natural resources environmental quality.

**SECTION 755.** 77.02 (1) of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

77.02 (1) Petition. The owner of an entire quarter quarter section, fractional lot or government lot as determined by U.S. government survey plat, excluding public roads and railroad rights-of-way that may have been sold, may file with the department of natural resources agriculture, trade and consumer protection a petition stating that the owner believes the lands therein described are more useful for growing timber and other forest crops than for any other purpose, that the owner intends to practice forestry thereon, that all persons holding encumbrances thereon have joined in the petition and requesting that such lands be approved as "Forest Croplands" under this subchapter. Whenever any such land is encumbered by a mortgage or other indenture securing any issue of bonds or notes, the trustee named in such mortgage or indenture or any amendment thereto may join in such petition, and such action shall for the purpose of this section be deemed the action of all holders of such bonds or notes. Land for which a petition is submitted under sub. (4) is exempt from the size requirements specified under this subsection.

**Section 756.** 77.02 (2) of the statutes is amended to read:

77.02 (2) Notice of Hearing, adjournment. Upon receipt of such petition the department of natural resources agriculture, trade and consumer protection shall investigate the same and shall file a listing of descriptions with the town chairperson. For petitions received prior to May 1, the department shall within the same calendar year cause a notice that such petition has been filed to be published as a class 3 notice, under ch. 985, in the newspaper having the largest general circulation in the county in which the lands are located, and notice by registered mail shall be given to the town clerk of any town in which the lands are located. Such notice shall contain the name of the petitioner, a description of the lands and a statement that any resident of or taxpayer in the town may within 15 days from the

date of publication of the notice file a request with the department that it conduct a public hearing on the petition. Upon receipt of such a request the department shall conduct a public hearing on the petition. The department may conduct a public hearing on any petition without a request, if it deems it advisable to do so. Notice of the time and place of such hearing and a description, in specific or general terms, as the department deems advisable, of the property requested to be approved as "Forest Croplands" shall be given to persons making the request, the owner of such land and to the assessor of towns in which it is situated, by mail, at least one week before the day of hearing. The notice also shall be published as a class 1 notice, under ch. 985, in a newspaper having general circulation in the county in which such land is located, at least one week before the day of the hearing. Such hearing may be adjourned and no notice of the time and place of such adjourned hearing need be given, excepting the announcement thereof by the presiding officer at the hearing at which the adjournment is had.

**SECTION 757.** 77.02 (3) (a) and (c) of the statutes, as affected by 2009 Wisconsin Act 28, are amended to read:

77.02 (3) Decision, copies. (a) After receiving all the evidence offered at any hearing held on the petition and after making such independent investigation as it sees fit the department of agriculture, trade and consumer protection shall make its findings of fact and make and enter an order accordingly. If it finds that the facts give reasonable assurance that a stand of merchantable timber will be developed on such descriptions within a reasonable time, and that such descriptions are then held permanently for the growing of timber under sound forestry practices, rather than for agricultural, mineral, shoreland development of navigable waters, recreational, residential or other purposes, and that all persons holding encumbrances against

such descriptions have in writing agreed to the petition, the order entered shall grant the request of the petitioner on condition that all unpaid taxes against said descriptions be paid within 30 days thereafter; otherwise the department of natural resources agriculture, trade and consumer protection shall deny the request of the petitioner.

(c) Except as provided in sub. (4) (b), any order of the department of agriculture, trade and consumer protection relating to the entry of forest croplands issued on or before November 20 of any year shall take effect on January 1 of the following calendar year, but all orders issued after November 20 shall take effect on January 1 of the calendar year following the calendar year in which orders issued on or before November 20 would have been effective.

**SECTION 758.** 77.03 of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

77.03 Taxation of forest croplands. After the filing and recording of the order with the officers under s. 77.02 (3) the lands described therein shall be "Forest Croplands", on which taxes shall thereafter be payable only as provided under this subchapter. The enactment of ss. 77.01 to 77.14, petition by the owner and the making of the order under s. 77.02 (3) or (4) (a) shall constitute a contract between the state and the owner, running with the lands, for a period of 25 or 50 years at the election of the applicant at the time the petition is filed, unless withdrawn under s. 77.10, with privilege of renewal by mutual agreement between the owner and the state, whereby the state as an inducement to owners and prospective purchasers of forest croplands to come under ss. 77.01 to 77.14 agrees that, unless withdrawn under s. 77.10, no change in or repeal of ss. 77.01 to 77.14 shall apply to any land then accepted as forest croplands, except as the department of natural resources

agriculture, trade and consumer protection and the owner may expressly agree in writing and except as provided in s. 77.17. If at the end of the contract period the land is not designated as managed forest land under subch. VI, the merchantable timber on the land shall be estimated by an estimator jointly agreed upon by the department of natural resources agriculture, trade and consumer protection and the owner, and if the department and the owner fail to agree on an estimator, the judge of the circuit court of the district in which the lands lie shall appoint a qualified forester, whose estimate shall be final, and the cost thereof shall be borne jointly by the department of natural resources agriculture, trade and consumer protection and the owner; and the 10% severance tax paid on the stumpage thereon in the same manner as if the stumpage had been cut. The owners by such contract consent that the public may hunt and fish on the lands, subject to such rules as the department of natural resources prescribes regulating hunting and fishing.

**SECTION 759.** 77.04 (2) of the statutes, as affected by 2009 Wisconsin Act 28, is amended to read:

77.04 (2) Tax per acre; payment; penalty. The "acreage share" shall be computed at the rate of 10 cents per acre on all lands entered prior to 1972 or entered under s. 77.02 (4) (a). On all lands entered after December 31, 1971, the "acreage share" shall be computed every 10 years to the nearest cent by the department of revenue at the rate of 20 cents per acre multiplied by a ratio using the equalized value of the combined residential, commercial, manufacturing, agricultural, undeveloped, agricultural forest, and productive forest land classes under s. 70.32 (2) within the state in 1972 as the denominator, and using equalized value for these combined land classes in 1982 and every 10th year thereafter as the numerator. All owners shall pay to the taxation district treasurer the acreage share on each description on or

before January 31. If the acreage share is not paid when due to the taxation district treasurer it shall be subject to interest and penalty as provided under ss. 74.11 (11), 74.12 (10) and 74.47. These lands shall be returned as delinquent and a tax certificate under subch. VII of ch. 74 shall be issued on them. After 2 years from the date of the issuance of a tax certificate, the county clerk shall promptly take a tax deed under ch. 75. On taking such deed the county clerk shall certify that fact and specify the descriptions to the department of natural resources agriculture, trade and consumer protection.

**Section 760.** 77.05 of the statutes is amended to read:

77.05 State contribution. The department of natural resources agriculture, trade and consumer protection shall pay before June 30 annually to the town treasurer, from the appropriation under s. 20.370 (5) (bv) 20.115 (5) (vm), 20 cents for each acre of land in the town that is described as forest croplands under this subchapter.

**Section 761.** 77.06 (1) of the statutes is amended to read:

77.06 (1) Cutting timber regulated. No person shall cut any merchantable wood products on any forest croplands where the forest crop taxes are delinquent nor until 30 days after the owner has filed with the department of natural resources agriculture, trade and consumer protection a notice of intention to cut, specifying by descriptions and the estimated amount of wood products to be removed and the proportion of present volume to be left as growing stock in the area to be cut. The department of natural resources agriculture, trade and consumer protection may require a bond executed by some surety company licensed in this state or other surety for such amount as may reasonably be required for the payment to the department of natural resources agriculture, trade and consumer protection of the severance tax

hereinafter provided. The department, after examination of the lands specified, may prescribe the amount of forest products to be removed. Cutting in excess of the amount prescribed shall render the owner liable to double the severance tax prescribed in s. 77.06 (5) and subject to cancellation under s. 77.10. Merchantable wood products include all wood products except wood used for fuel by the owner.

**Section 762.** 77.06 (2) of the statutes is amended to read:

77.06 (2) Appraisal of timber, zones. Each year the department of natural resources agriculture, trade and consumer protection, at the time and place it shall fix and after such public notice as it deems reasonable, shall hold a public hearing. After the hearing the department shall make and file, open to public inspection, a determination of the reasonable stumpage values of the wood products usually grown in the several towns in which any forest croplands lie. A public hearing under this section shall be held prior to August 1 of each year and the determination of stumpage values made by the department of natural resources agriculture, trade and consumer protection shall take effect on November 1 of that year. If the department of natural resources agriculture, trade and consumer protection finds there is a material variance in the stumpage values in the different localities, it may fix separate zones and determine the values for each zone.

**Section 763.** 77.06 (3) of the statutes is amended to read:

77.06 (3) REVALUATION. As to any locality or zone in which the department of natural resources agriculture, trade and consumer protection deems there has been no material variance from the preceding year in stumpage values, it may omit to make any new valuation in any year, in which event the last preceding valuation shall continue in force until changed in a succeeding year.

**SECTION 764.** 77.06 (4) of the statutes is amended to read:

77.06 (4) Cutting reported. Within 30 days after completion of cutting on any land description, but not more than one year after filing of the notice of intention to cut, the owner shall transmit to the department of natural resources agriculture, trade and consumer protection on forms provided by the department a written statement of the products so cut, specifying the variety of wood, kind of product, and quantity of each variety and kind as shown by the scale or measurement thereof made on the ground as cut, skidded, loaded, delivered, or by tree scale certified by a qualified forester when stumpage is sold by tree measurement. The department of natural resources agriculture, trade and consumer protection may accept such reports as sufficient evidence of the facts, or may either with or without hearing and notice of time and place thereof to such owner, investigate and determine the fact of the quantity of each variety and kind of product so cut during said periods preceding such reports.

**SECTION 765.** 77.06 (5) of the statutes is amended to read:

agriculture, trade and consumer protection shall assess and levy against the owner a severance tax on the right to cut and remove wood products covered by reports under this section, at the rate of 10% of the value of the wood products based upon the stumpage value then in force. Upon making the assessment, the department of natural resources agriculture, trade and consumer protection shall mail a duplicate of the certificate by registered mail to the owner who made the report of cutting at the owner's last-known post-office address. The tax assessed is due and payable to the department of natural resources agriculture, trade and consumer protection on the last day of the next calendar month after mailing the certificate. The proceeds

of the tax shall be paid into the forestry account of the conservation fund for distribution under s. 77.07 (3).

**Section 766.** 77.07 (2) of the statutes is amended to read:

77.07 (2) Penalty, collections. If any severance tax remain unpaid for 30 days after it becomes due, there shall then be added a penalty of 10%, and such tax and penalty shall thereafter draw interest at the rate of one per cent per month until paid. At the expiration of said 30 days the department of natural resources agriculture, trade and consumer protection shall report to the attorney general any unpaid severance tax, adding said penalty, and the attorney general shall thereupon proceed to collect the same with penalty and interest by suit against the owner and by attachment or other legal means to enforce the lien and by action on the bond mentioned in s. 77.06 (1), or by any or all such means.

**Section 767.** 77.08 of the statutes is amended to read:

77.08 Supplemental severance tax. At any time within one year after any cutting should have been reported, the department of natural resources agriculture, trade and consumer protection after due notice to the owner and opportunity to be heard, and on evidence duly made a matter of record, may determine whether the quantity of wood products cut from any such land, did in fact substantially exceed the amount on which the severance tax theretofore levied was based, and if so shall assess a supplemental severance tax which, in all respects, shall have the same force and effect as the former severance tax, except only it shall not be a lien on any property the title of which has passed to a purchaser for value without notice.

**Section 768.** 77.09 (1) of the statutes is amended to read:

77.09 (1) Any person who fails to report or shall intentionally make any false statement or report to the department of natural resources agriculture, trade and

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consumer protection required by s. 77.06 shall forfeit not more than \$1,000. An action under this section shall not be a bar to a cancellation of entry and order of withdrawal under s. 77.10.

**Section 769.** 77.10 (1) (a) of the statutes is amended to read:

77.10 (1) (a) The department of natural resources agriculture, trade and consumer protection shall on the application of the department of revenue or the owner of any forest croplands or the town board of the town in which said lands lie and may on its own motion at any time cause an investigation to be made and hearing to be had as to whether any forest croplands shall continue under this subchapter. If on such hearing after due notice to and opportunity to be heard by the department of revenue, the town and the owner, the department of natural resources agriculture, trade and consumer protection finds that any such lands are not meeting the requirements set forth in s. 77.02 or that the owner has made use of the land for anything other than forestry or has failed to practice sound forestry on the land, the department of natural resources agriculture, trade and consumer protection shall cancel the entry of such description and issue an order of withdrawal, and the owner shall be liable for the tax and penalty under sub. (2). Copies of the order of withdrawal specifying the description shall be filed by the department of natural resources agriculture, trade and consumer protection with all officers designated to receive copies of the order of entry and withdrawal and this subchapter shall not thereafter apply to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any previously levied severance or supplemental severance tax. If the owner shall not repay the amounts on or before the last day of February next succeeding the return of such lands to the general property tax roll as provided in sub. (4), the department of natural resources agriculture, trade and consumer

protection shall certify to the county treasurer the descriptions and the amounts due, and the county treasurer shall sell such lands as delinquent as described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax deed under s. 77.04 (2) the department of natural resources agriculture, trade and consumer protection shall issue an order of withdrawal as to the lands covered in such tax deed. Such order may also be issued when examination of tax records reveals prolonged delinquency and noncompliance with the requirements of s. 77.04 (2).

**SECTION 770.** 77.10 (1) (b) of the statutes is amended to read:

77.10 (1) (b) Whenever any owner of forest croplands conveys such land the owner shall, within 10 days of the date of the deed, file with the department of natural resources agriculture, trade and consumer protection on forms prepared by the department a transfer of ownership signed by the owner and an acceptance of transfer signed by the grantee certifying that the grantee intends to continue the practice of forestry on such land. The department of natural resources agriculture, trade and consumer protection shall immediately issue a notice of transfer to all officers designated to receive copies of orders of entry and withdrawal. Whenever a purchaser of forest croplands declines to certify his or her intention to continue the practice of forestry thereon, such action shall constitute cause for cancellation of entry under par. (a) without hearing.

**SECTION 771.** 77.10 (2) (a) 1. of the statutes is amended to read:

77.10 (2) (a) 1. Any owner of forest croplands may elect to withdraw all or any of such lands from under this subchapter, by filing with the department of natural resources agriculture, trade and consumer protection a declaration withdrawing from this subchapter any description owned by such person which he or she specified, and by payment by such owner to the department of natural resources agriculture.

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SECTION 771

trade and consumer protection within 60 days the amount of tax due from the date of entry or the most recent date of renewal, whichever is later, as determined by the department of revenue under s. 77.04 (1) with simple interest thereon at 12% per year, less any severance tax and supplemental severance tax or acreage share paid thereon, with interest computed according to the rule of partial payments at the rate of 12% per year.

**SECTION 772.** 77.10 (2) (a) 2. of the statutes is amended to read:

77.10 (2) (a) 2. The amount of the tax shall be determined by the department of revenue and furnished to the department of natural resources agriculture, trade and consumer protection, which shall determine the exact amount of payment. When the tax rate or assessed value ratio of the current year has not been determined the rate of the preceding tax year may be used. On receiving such payment the department of natural resources agriculture, trade and consumer protection shall issue an order of withdrawal and file copies thereof with the department of revenue, the supervisor of equalization and the clerk of the town, and shall record the order with the register of deeds of the county, in which the land lies. The land shall then cease to be forest croplands.

**SECTION 773.** 77.10 (2) (b) of the statutes is amended to read:

77.10 (2) (b) Upon receipt of any taxes under this section by the state, the department of natural resources agriculture, trade and consumer protection shall first deduct all moneys paid by the state on account of the lands under s. 77.05 with interest on the moneys computed according to the rule of partial payments at the rate of interest paid under par. (a) by the person withdrawing such lands. department shall within 20 days remit the balance to the town treasurer who shall pay 20% to the county treasurer and retain the remainder.