



2009 SENATE BILL 408

November 20, 2009 – Introduced by Senators JAUCH, LASSA, TAYLOR and SCHULTZ, cosponsored by Representatives HUBLER, TURNER, MONTGOMERY, ZIEGELBAUER, PETERSEN, BIES, MURSAU, ZEPNICK, KESTELL and BROOKS. Referred to Committee on Transportation, Tourism, Forestry, and Natural Resources.

1 **AN ACT** *to renumber and amend* 77.88 (8); and *to create* 77.88 (8) (a) 3. and
2 77.88 (8) (b) of the statutes; **relating to:** the exception to the assessment of
3 withdrawal taxes and fees against a landowner who transfers ownership of
4 managed forest land for siting a public safety communications tower.

Analysis by the Legislative Reference Bureau

Under the Managed Forest Land (MFL) Program, the owner of land that meets certain requirements as to size and the amount of timber on the land may apply to have the Department of Natural Resources (DNR) designate the land as MFL. The owner of such land then makes an annual payment that is lower than, and in lieu of, the property taxes that normally would be payable on the land. In exchange, the owner must comply with certain forestry practices and may keep a specific area closed to public access; the remainder of the land must be kept open for recreational activities consisting of hunting, fishing, hiking, sight-seeing, and cross-country skiing. Land is not eligible for designation as MFL if more than 20 percent of the land is unsuitable for producing merchantable timber, it is developed for commercial recreation, for industry, or for any other use that DNR determines is incompatible with the practice of forestry, or it is developed for a human residence.

Current law provides that DNR may, at the request of an owner of managed forest land or of the governing body of any municipality in which any managed forest land is located, or at its own discretion, investigate to determination whether the designation as MFL should be withdrawn. Among the reasons why DNR may order the withdrawal of all or a part of a parcel of MFL is for the failure of the land to

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conform to an eligibility requirement. If DNR issues an order withdrawing land as MFL, it must assess against the owner a withdrawal tax and a withdrawal fee unless certain exceptions apply. Among the exceptions is an exception for an owner who transfers ownership of managed forest land for a public road or railroad or utility right-of-way. This bill expands the exceptions so that DNR may not assess a withdrawal tax or a withdrawal fee against an owner who transfers ownership of MFL to a county, city, village, or town for siting a public safety communications tower if DNR orders the withdrawal on or after September 22, 2009.

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 **SECTION 1.** 77.88 (8) of the statutes is renumbered 77.88 (8) (a) (intro.) and
2 amended to read:

3 77.88 **(8)** (a) (intro.) No withdrawal tax or withdrawal fee may be assessed
4 against an owner who ~~transfers~~ does any of the following:

5 1. Transfers ownership of managed forest land for a public road or railroad or
6 utility right-of-way. ~~No withdrawal tax or withdrawal fee may be assessed against~~
7 ~~an owner who transfers~~

8 2. Transfers ownership of managed forest land for a park, recreational trail,
9 wildlife or fish habitat area or a public forest to the federal government, the state or
10 a local governmental unit, as defined in s. 66.0131 (1) (a). ~~The department may not~~
11 ~~order withdrawal of the remainder of the land unless the remainder fails to meet the~~
12 ~~eligibility requirements under s. 77.82 (1).~~

13 **SECTION 2.** 77.88 (8) (a) 3. of the statutes is created to read:

14 77.88 **(8)** (a) 3. Transfers ownership of managed forest land to a county, city,
15 village, or town for siting a public safety communications tower.

16 **SECTION 3.** 77.88 (8) (b) of the statutes is created to read:

