

(a) The presence of buildings or other structures which are inimical to the practice of sound forestry. The existence of landscaping or ornamental plants, or the alteration of vegetation, adjacent to or near the buildings or structures shall be prima facie evidence that the buildings or structures are inimical to the practice of sound forestry. The use of buildings or structures as a domicile is deemed inimical to the practice of sound forestry.

(b) The presence of surface disturbance in the form of current commercial metallic or non-metallic mining or landfill operations.

(5) Lands remaining after a transfer, cancellation or withdrawal must meet the requirements for entry.

(6) Non-productive areas shall not exceed 20% of the total contiguous proposed entry, except where the applicant demonstrates to the department's satisfaction that significant forestry benefits will result from entry.

(7) (a) Wood products reported on cutting reports received by the department on or before October 1, for wood products cut prior to September 1, will be assessed on the basis of the stumpage value schedule in effect at the time of cutting.

(b) Wood products reported on cutting reports received by the department after October 1, or cut after September 1, will be assessed on the basis of the current stumpage value schedule.

(c) Peeled cordwood volume will be converted to volume of rough products by adding 12½% for hand-peeled or 25% for machine-peeled wood.

(d) A reduction of 40% of the normal severance tax will be made for the first thinning in plantations when the volume cut does not exceed 7 cords per acre.

(8) STUMPAGE VALUES FOR SEVERANCE TAX. (a) *Logs* (Stumpage per M feet board measure):

1. Black walnut -----	\$425.00
2. Yellow birch -----	52.00
3. Basswood -----	32.00
4. Hard maple -----	34.00
5. White birch -----	28.00
6. Red pine -----	24.00
7. White pine -----	24.00
8. Red or white oak -----	22.00
9. Elm, soft maple -----	20.00
10. Spruce, hemlock -----	14.00
11. Black or white ash -----	14.00
12. Jack pine, tamarack, cedar, oak (species other than red or white) -----	13.00
13. Aspen, all other species -----	11.00

(b) *Cord Products* (Stumpage per piled cord, 4' x 4' x 96-100" or 4' x 8' x 4'):

1. Spruce -----	\$ 6.00
2. Jack pine -----	6.30
3. Balsam -----	3.20
4. Red pine -----	5.50
5. Hemlock -----	4.00
6. Tamarack -----	3.00
7. White pine -----	3.00
8. Aspen -----	2.40
9. Cedar -----	1.60
10. White birch -----	1.80
11. Scrub oak -----	1.40
12. Mixed hardwoods -----	1.30
13. Fuelwood, green, all species -----	.50

(c) *Piece Products* (Stumpage per piece):

<i>Posts and Poles</i>	
1. 7 and 8 ft. -----	\$.03
2. 10 and 12 ft. -----	.06
3. 14 and 16 ft. -----	.12
4. 18 and 20 ft. -----	.25
5. 25 ft. -----	.50
6. 30 ft. and over -----	.80
<i>Christmas Trees</i>	
1. Black spruce -----	.35
2. All other species -----	.50

History: Cr. Register, May, 1973, No. 209, eff. 6-1-73; cr. (7) and (8), Register, August, 1973, No. 212, eff. 9-1-73.

NR 46.03 Woodland tax law, section 77.16, Wis. Stats. (1) Applications received prior to September 1 in any year shall be processed for entry by March 20 of the following year.

(2) The minimum acreage for entry or renewal shall be a 10-acre tract of contiguous forest land. Areas of less than 10 acres, if contiguous to an existing entry, may be added to such entry.

(3) Conveyance that results in partition of lands of an entry shall be cause for cancellation of the entire entry. An entry conveyed in its entirety shall continue its classification under this section.

(4) The following conditions will be considered upon application for entry to determine if lands are more suitable for purposes other than the practice of forestry.

(a) Location within incorporated limits of cities, villages or registered plats.

(b) Adjacency to or in the vicinity of industrial, recreational, residential, agricultural or commercial developments for which the lands being applied for are also suitable.

(c) The presence of surface disturbance in the form of current commercial metallic or non-metallic mining or landfill operations.

(d) Zoning laws and ordinances.

(e) Other conditions may also be considered.

(5) The presence of surface disturbance in the form of current commercial metallic or non-metallic mining or landfill operations shall be prima facie evidence that the land is no longer used for forestry purposes.

(6) Non-productive areas shall not exceed 20% of the total contiguous proposed entry.

(7) Parcels of land with assessed improvements shall not qualify for entry.

History: Cr. Register, May, 1973, No. 209, eff. 6-1-73.

NR 46.04 Forms. Application for entry, transfer, withdrawal or cutting under the forest crop or woodland tax law shall be made on forms provided by the department and are available from: Department of Natural Resources, Box 450, Madison, Wisconsin 53701.

History: Cr. Register, May, 1973, No. 209, eff. 6-1-73.

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