

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.

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

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

(e) Zoning laws and ordinances.

(f) Other conditions may also be considered.

(4) The following conditions will be cause for cancellation:

(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 on or 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 30% of the stumpage value for severance tax, as listed under subsection (8) will be made for those species salvaged as a result of catastrophic occurrences. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 20 acres or more and must result in a reduction of 30% or more in stumpage value to the owner as certified by the landowner on forms provided and verified by department appraisal.

(e) Cordwood products sold as sawbolts by the landowner or sorted and sawed as sawbolts by the landowner will be reported as sawbolts under subsection (8).

(f) Cordwood products measured by weight will be converted to and reported as rough cord products.

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

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

1. White pine	\$39.00
2. Red pine	39.00
3. Jack pine	24.00
4. Spruce	22.00
5. Tamarack	22.00
6. Cedar	22.00
7. Hemlock	19.00
8. Aspen	26.00
9. Hard maple	48.00
10. Soft maple	35.00
11. Yellow birch	65.00
12. White birch	26.00
13. Basswood	40.00
14. Elm	34.00
15. Red oak	48.00
16. White oak	37.00
17. Other oak	22.00
18. Ash	22.00
19. Black walnut	575.00
20. Other species	25.00

(b) Cord products—rough volume (unpeeled). (Stumpage per piled cord, 4' x 4' x 96-100" or 4' x 8' x 4')

1. White pine	\$5.00
2. Red pine	8.00
3. Jack pine	9.75
4. Spruce	8.10
5. Balsam fir	5.00
6. Tamarack	4.50
7. Cedar	2.80
8. Hemlock	5.00
9. Aspen	3.80
10. White birch	2.60
11. Oak	1.90
12. Mixed hardwoods	2.20

13. Firewood .....	1.00
14. Sawbolts, all species .....	12.00

(c) Piece products (Stumpage per piece)

Posts and Poles

1. 7 and 8 ft. ....	\$ .05
2. 10 and 12 ft. ....	.10
3. 14 and 16 ft. ....	.20
4. 18 and 20 ft. ....	.50
5. 25 ft. ....	1.00
6. 30 ft. and over .....	1.50

Christmas Trees

7. Black spruce .....	\$ .50
8. All other species .....	.70

**History:** Cr. Register, May, 1973, No. 209, eff. 6-1-73; cr. (7) and (8), Register, August, 1973, No. 212, eff. 9-1-73; cr. (7) (e) and (f), r. and recr. (7) (d), am. (7) (b) and (8), Register, January, 1975, No. 229, eff. 2-1-75; emerg. am. (8), eff. 9-1-75; am. (8), Register, December, 1975, No. 240, eff. 1-1-76; am. (7) (f) and (8), Register, December, 1976, No. 252, eff. 1-1-77.

**NR 46.03 Woodland tax law, section 77.16, Wis. Stats. (1)**  
Applications recieved 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 land 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.

Register, December, 1976, No. 252

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**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.