



CR 82-100

State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny
Secretary

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MADISON, WISCONSIN 53707

STATE OF WISCONSIN)
)
DEPARTMENT OF NATURAL RESOURCES) ss

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TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Carroll D. Besadny, Secretary of the Department of Natural Resources and custodian of the official records of said Department, do hereby certify that the annexed copy of Natural Resources Board Order No. Fo-17-82 was duly approved and adopted by this Department on July 29, 1982. I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Department at General Executive Facility #2 in the City of Madison, this 13th day of September, 1982.


Carroll D. Besadny, Secretary

(SEAL)

11-1-82

ORDER OF THE WISCONSIN NATURAL RESOURCES BOARD
REPEALING AND RECREATING RULES

.....
IN THE MATTER of repealing and recreating .
sections NR 46.09(2)(intro.), (a), (b) and .
(c) of the Wisconsin Administrative Code .
pertaining to stumpage values for severance .
tax under the Forest Crop Law .
.....

Fo-17-82

Analysis Prepared by Department of Natural Resources

The revisions to s. NR 46.09, Wis. Adm. Code, create annual stumpage values for the purpose of calculating severance tax due on timber cut from Forest Crop Law lands as of November 1, 1982, as required by ch. 77, Stats. There are five separate severance schedule zones to reflect varying stumpage prices for different species and products across the state. This makes it possible to levy severance taxes which more nearly represent 10% of the stumpage value which is the basic legislative intent.

Pursuant to the authority vested in the State of Wisconsin Natural Resources Board by ss. 77.06(2) and 227.014, Stats., the State of Wisconsin Natural Resources Board hereby repeals and recreates rules interpreting s. 77.06(2), Stats., as follows:

SECTION 1. NR 46.09(2)(intro.), (a), (b) and (c) are repealed and recreated to read:

(2) STUMPAGE VALUES FOR SEVERANCE TAX. Forest crop law severance schedule zones are established as designated on the map of the forest crop law severance schedule zones in par. (d) and the rates shall be as follows:

(a) Logs (Stumpage value per M board feet measure).

	NC	NW	WC	LM	SD
	1	2	Zone 3	4	5
1. White pine	\$ 69.00	\$ 48.00	\$ 69.00	\$ 57.00	\$ 78.00
2. Red pine	66.00	51.00	45.00	66.00	78.00
3. Jack pine	40.00	40.00	40.00	40.00	40.00
4. Spruce	28.00	28.00	28.00	28.00	28.00
5. Tamarack	27.00	27.00	27.00	27.00	27.00
6. Cedar	23.00	23.00	23.00	23.00	23.00
7. Hemlock	20.00	20.00	20.00	20.00	20.00
8. Aspen	21.00	13.00	22.00	22.00	19.00
9. Hard maple	71.00	41.00	68.00	77.00	79.00
10. Soft maple	48.00	48.00	48.00	48.00	48.00
11. Yellow birch	59.00	59.00	59.00	59.00	59.00
12. White birch	36.00	36.00	36.00	36.00	36.00
13. Basswood	59.00	42.00	59.00	64.00	67.00
14. Elm	48.00	39.00	43.00	55.00	62.00
15. Red oak	63.00	63.00	90.00	99.00	117.00
16. White oak	71.00	71.00	71.00	71.00	71.00
17. Other oak	46.00	46.00	46.00	46.00	46.00
18. Ash	38.00	38.00	38.00	38.00	38.00
19. Black walnut	808.00	808.00	808.00	808.00	808.00
20. Other species	57.00	57.00	57.00	57.00	57.00

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

	NC	NW	WC	LM	SD
	1	2	Zone 3	4	5
1. White pine	\$ 9.40	\$ 6.80	\$ 8.10	\$ 9.90	\$ 9.90
2. Red pine	15.00	12.80	14.20	16.50	11.20
3. Jack pine	17.00	16.20	18.70	17.00	12.80
4. Spruce	9.20	6.60	6.60	9.60	6.60
5. Balsam fir	5.00	4.00	3.50	6.50	3.80
6. Tamarack	6.50	6.50	6.50	6.50	6.50
7. Cedar	4.50	4.50	4.50	4.50	4.50
8. Hemlock	5.50	5.50	5.50	5.50	5.50
9. Aspen	6.00	3.70	3.90	7.80	3.90
10. White birch	4.50	2.70	3.20	5.00	3.60
11. Oak	4.00	2.80	4.00	5.10	3.40
12. Mixed hardwoods	4.40	2.70	3.60	4.60	4.90
13. Firewood	4.40	2.70	3.60	4.60	4.90
14. Sawbolts	16.00	16.00	16.00	16.00	16.00
a. Jack pine, spruce, hemlock, cedar, tamarack, aspen					
b. All other species	24.00	24.00	24.00	24.00	24.00

(c) Piece products (Stumpage value per piece).

	NC	NW	WC Zone	LM	SD
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
<u>Posts and poles</u>					
1. 7 and 8 ft.	\$.10	\$.10	\$.10	\$.10	\$.10
2. 10 and 12 ft.	.19	.19	.19	.19	.19
3. 14 and 16 ft.	.37	.37	.37	.37	.37
4. 18 and 20 ft.	.94	.94	.94	.94	.94
5. 25 ft.	1.87	1.87	1.87	1.87	1.87
6. 30 ft. and over	2.84	2.84	2.84	2.84	2.84
<u>Christmas trees</u>					
7. Black spruce	1.00	1.00	1.00	1.00	1.00
8. All other species	2.00	2.00	2.00	2.00	2.00

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on July 29, 1982.

The rules contained herein shall take effect upon publication as provided in s. 227.026(1)(intro.), Stats.

Dated at Madison, Wisconsin September 13, 1982

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By Carroll D. Besadny
Carroll D. Besadny, Secretary

(SEAL)