

(b) The location of the land in relation to residential, recreational, agricultural or commercial development.

(c) Topography of the lands.

(d) Soils.

(e) Buildings or structures on the property.

(f) Roads in the vicinity of the lands.

(g) Navigable waters on or in the vicinity of the lands.

(h) The presence of surface disturbance in the form of mining or landfill operations.

(i) Zoning.

(j) Past use of the lands by the petitioner.

(k) Location of incorporated limits of cities and registered plats.

(l) The existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.

(4) In determining whether the petitioner intends to hold the lands permanently and manage them under sound forestry practices, the department shall consider:

(a) All relevant statements, testimony and evidence of record presented by the petitioner and others.

(b) Knowledge or training of the petitioner regarding forestry or forestry practices.

(c) Forestry management plans developed by or at the request of the petitioner.

(d) Past forestry practices conducted by or at the direction of the petitioner.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.07 Ineligible lands. (1) The following lands are ineligible for entry, continuation or renewal as forest croplands:

(a) Lands within the incorporated limits of cities or registered plats.

(b) A quarter-quarter section, fractional or government lot upon which is located a domicile.

(c) Lands which contain more than 20% non-productive area taking into consideration the total contiguous proposed entry or renewal.

(d) Lands upon which surface disturbance in the form of mining or landfill operations is present.

(e) Lands which show the existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.

(f) Lands which cannot comply with the eligibility requirements contained in s. NR 46.06 except those lands presently entered under the forest cropland program containing less than an entire quarter-quarter sec-

tion, fractional or government lot as determined by U.S. government survey excluding public roads and railroad rights-of-ways that are eligible for continuation.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.08 Forest croplands renewals. (1) A renewal notice form shall be sent certified mail by the department to the landowner's last post office address. The landowner shall complete and return the renewal notice form to the department within 60 days of the notice date. If the landowner does not return the renewal notice within 60 days, the department shall unilaterally appoint an estimator and not renew the lands.

(2) Public hearings shall only be held upon request or petition pursuant to ss. 77.10 and 77.16 (8), Stats.

(3) The department is not required to publish or provide written notice of a renewal pursuant to s. 77.03, Stats.

(4) The renewal order shall be filed with all officers designated to receive copies of the orders of entry and the owner.

(5) The determination of estimated merchantable volume shall be at an accuracy level of 15% to 20% at 2 standard deviations for any one owner by county.

(6) Upon request by the owner, the department may provide an estimated range of termination cost based upon forest type, stand size and density classes, using available department forest cover type maps and the current severance tax schedule.

(7) Upon agreement of the department and the landowner, the department shall determine and provide the estimate pursuant to s. 77.03, Stats., at a cost to the owner of \$50 per quarter-quarter section, fractional lot or governmental lot.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.09 Stumpage rates. (1) **CUTTING REPORTS.** (a) Wood products reported on cutting reports received by the department on or before December 1st for wood products cut prior to November 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 December 1, or cut on or after November 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 sub. (2) will be made for those species salvaged as a result of catastrophic losses. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease, wind and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 30% of the merchantable timber on 10 contiguous 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. The landowner or representative may be required

to accompany the department field inspector in the determination of eligibility for catastrophic reduction.

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

(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).

	Zone				
	NC 1	NW 2	WC 3	LM 4	S 5
Cedar (white)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Fir (balsam)	20.00	20.00	20.00	20.00	20.00
Hemlock	30.00	30.00	30.00	30.00	30.00
Pine					
Jack	40.00	40.00	40.00	40.00	40.00
Red	62.00	53.00	59.00	59.00	77.00
White	62.00	53.00	65.00	59.00	77.00
Spruce	24.00	24.00	24.00	24.00	24.00
Tamarack	24.00	24.00	24.00	24.00	24.00
Aspen	23.00	18.00	24.00	29.00	23.00
Ash	55.00	55.00	55.00	55.00	55.00
Basswood	53.00	53.00	66.00	53.00	72.00
Birch					
White	35.00	35.00	35.00	35.00	35.00
Yellow	70.00	70.00	70.00	70.00	70.00
Elm	55.00	50.00	50.00	63.00	74.00
Maple					
Sugar	70.00	60.00	80.00	91.00	94.00
Other	65.00	65.00	65.00	65.00	65.00
Misc. hardwoods	40.00	36.00	86.00	69.00	89.00
Oak					
Other	57.00	57.00	57.00	57.00	57.00
Red	81.00	75.00	116.00	133.00	145.00

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White	104.00	104.00	104.00	104.00	104.00
Walnut	910.00	910.00	910.00	910.00	910.00

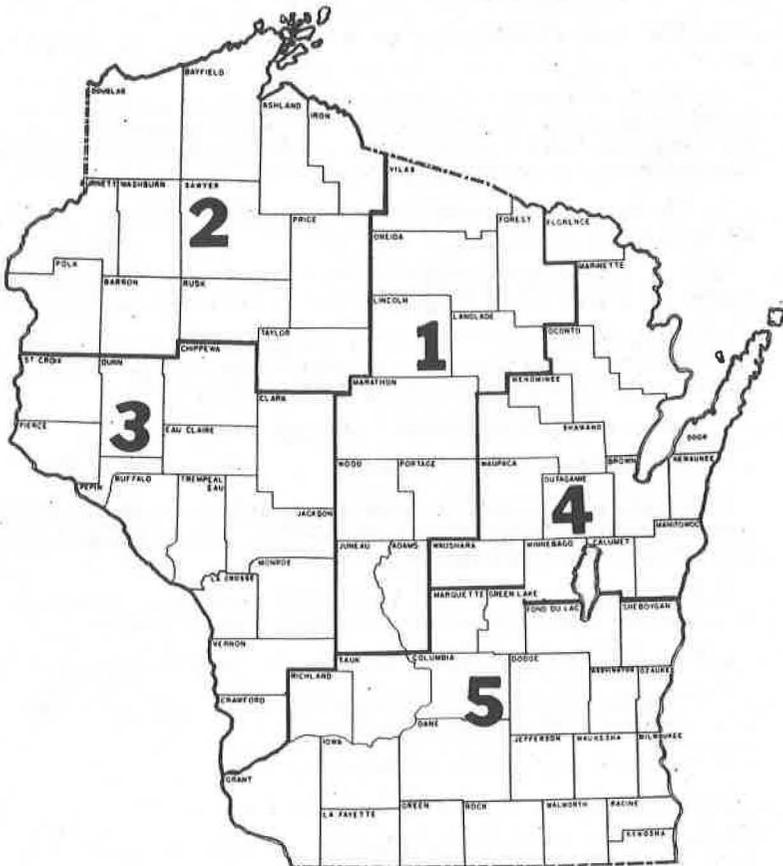
(b) *Cord products—rough volume (unpeeled)*. (Stumpage value per piled cord, 4' × 4' × 96"-100" or 4' × 8' × 4').

	Zone				
	NC 1	NW 2	WC 3	LM 4	S 5
Cedar (White)	\$ 5.20	\$ 5.20	\$ 5.20	\$ 5.20	\$ 5.20
Fir (Balsam)	4.50	3.40	4.50	5.80	4.00
Hemlock	4.90	4.90	4.90	4.90	4.90
Pine					
Jack	18.00	15.60	15.60	18.00	14.80
Red	15.50	14.00	14.70	17.80	14.00
White	9.20	6.40	7.80	11.00	12.00
Spruce	8.30	5.90	7.90	9.10	7.10
Tamarack	7.50	7.50	7.50	7.50	7.50
Aspen	6.90	4.50	4.80	8.10	4.50
Birch	5.70	3.70	4.00	5.90	5.90
Misc. hardwoods	5.80	3.80	4.80	6.00	6.80
Oak	5.80	4.00	4.80	6.80	6.80
Fuelwood	5.80	3.80	4.80	6.00	6.80
Sawbolts					
a. Spruce, hemlock, cedar, fir, tamarack, aspen	9.20	6.80	8.40	11.30	8.00
b. All other species	12.90	10.90	23.90	20.20	25.60

(c) *Piece products (stumpage value per piece)*.

	Zone				
	NC 1	NW 2	WC 3	LM 4	S 5
Posts and Poles					
7 and 8 ft.	\$.16	\$.14	\$.15	\$.18	\$.14
10 and 12 ft.	.31	.28	.29	.36	.28
14 and 16 ft.	.70	.61	.66	.71	.79
18 and 20 ft.	1.16	1.01	1.11	1.18	1.31
21 to 30 ft.	3.10	2.65	2.95	2.95	3.85
31 to 40 ft.	6.82	5.83	6.49	6.49	8.47
41 to 50 ft.	10.85	9.28	10.33	10.33	13.48
51 to 60 ft.	14.88	12.72	14.16	14.16	18.48
61 to 70 ft.	19.22	16.43	18.29	18.29	23.87
Christmas Trees					
Black spruce	1.00	1.00	1.00	1.00	1.00
All other species	2.00	2.00	2.00	2.00	2.00

(d) Map of forest crop law severance schedule zones.



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (c), Register, October, 1981, No. 310, eff. 11-1-81; r. and recr. (2) (intro.), (a) to (c), Register, October, 1982, No. 322, eff. 11-1-82; am. (1) (d), r. and recr. (2) (a), (b) and (c), Register, October, 1983, No. 334, eff. 11-1-83; am. (2) (a) (b) and (c), Register, October, 1984, No. 346, eff. 11-1-84.

PART II WOODLAND TAX LAW

NR 46.10 Determination on application. (1) Lands upon which an application has been filed shall be entered as woodland tax lands upon a finding by the department that:

(a) The lands considered for entry contain 10 or more contiguous acres;

(b) The lands do not include 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, which would be eligible for entry under the forest croplands law.

(c) The facts give reasonable assurance that the woodland is suitable for the growing of timber.

(d) The lands are not more useful for other purposes including, but not limited to commercial, residential, recreational or landscaping.

(e) The applicant agrees to follow a management plan, approved by the department and prepared by a qualified forester representing the applicant or the department consisting of the following:

1. The name(s) and address(es) of the applicant(s).
 2. The legal description of the lands.
 3. An appropriate map(s) or aerial photographs of the land on which cover types are identified by conventional map symbols indicating species, size and density of vegetation.
 4. A schedule by year of the required forest management practices to be carried out during the contract period which are as follows:
 - a. Harvesting of mature timber according to sound forestry practices.
 - b. Thinning of plantations and natural stands for merchantable products according to sound forestry practices.
 - c. The release of pine from competing vegetation.
 - d. The reforestation of open and understocked areas.
 - e. Post-harvest treatment where necessary to insure adequate regeneration.
 5. Management practices which are desirable and may be carried out during the contract period at the owner's option.
 6. Signatures of the landowner(s) (and the qualified forester representing the landowner if appropriate) and the inspecting department forester.
- (f) The lands are not within recorded plats or the incorporated limits of cities or villages.
- (g) The land does not have an improvement having an assessed value situated thereon.
- (h) No more than 20% of the total contiguous proposed entry or renewal may consist of nonproductive areas.