



State of Wisconsin

Carroll D. Besadny Secretary

BOX 7921 MADISON, WISCONSIN 53707

STATE OF WISCONSIN) ss
DEPARTMENT OF NATURAL RESOURCES)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Bruce B. Braun, Deputy 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. FR-19-86 was duly approved and adopted by this Department on July 24, 1986. 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 day of September, 1986.

Bruce B. Bradn; Deputy Secretary

(SEAL)

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ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD REPEALING, RENUMBERING, AMENDING AND CREATING RULES

IN THE MATTER of repealing s. NR 46.12; renumbering s. NR 46.09; amending ss. NR 46.02(23), 46.30(1)(d), (2)(intro.) and (d)(intro.) and creating s. NR 46.02(intro.) and subch. III of the Wisconsin Administrative Code pertaining to Administration of the Managed Forest Law.

FR-19-86

Analysis Prepared by the Department of Natural Resources

SECTION 1. NR 46.02 requires a new introduction to indicate that it now applies only to the Forest Crop and Woodland Tax Laws. Since existing forest crop and woodland tax law contracts continue until expiration, NR 46 code relating to these contracts must remain in effect to facilitate ongoing activity.

- SECTION 2. This section places the "stumpage" definition in s. NR 46.30 which now becomes an entirely separate subchapter dealing exclusively with the stumpage value schedule for severance and yield tax calculation.
- SECTION 3. This section renumbers s. NR 46.09 as Subchapter IV, NR 46.30 and amends the wording to make the subchapter apply to and become the basis for calculating yield tax collected on managed forest land as well as severance tax collected on lands entered under the Forest Crop Law.
- SECTION 4. This section repeals NR 46.12 which deals with severability and is no longer required.
- SECTION 5. This section creates Chapter NR 46 Subchapter III which contains definitions and interpretations pertaining to managed forest land.

The law relating to managed forest land was enacted with the passage of the budget bill in July 1985. It provides for department acceptance of managed forest land petitions through March 31 each year for designation effective the following January 1. Promulgation of definitions and rules is necessary to implement and administer the law in a timely manner.

Definitions critical to interpreting how the managed forest law is to be applied include those dealing with, the minimum productive capacity of eligible land, uses of land which make it ineligible for designation or which are incompatible with forestry, limitations on the amount of non-stocked and unsuitable land, ownership requirements for designated land and designation of closed areas. These and numerous others are detailed in s. NR 46.15 DEFINITIONS.

NR 46.16 MANAGED FOREST LAND PETITIONS describes what is required of an owner when submitting a petition for designation of lands and addresses the amendment of petitions including:

- 1. Forms needed.
- 2. Accompanying proof of ownership by the petitioner of the land applied for.
- 3. The agreement of encumbrance holders.
- 4. The payment of all taxes due.
- 5. Meeting the March 31 filing deadline.

NR 46.17 MANAGED FOREST LAND ELIGIBILITY requires:

- 1. A minimum of 80% of the designated land be capable of producing 20 cubic feet per acre per year.
- 2. No more than 20% of the designated land may be unsuitable for merchantable timber production or non-stocked with forest trees.
- 3. A minimum average width of 120 feet.
- 4. No development around buildings on entered lands.

NR 46.18 MANAGEMENT PLAN outlines specific requirements for management plans including:

- 1. 8 inch to the mile scale maps which show plant cover types by species and size and density where appropriate.
- 2. Types of forestry practices which, when applicable can be made mandatory in the plan including:
 - a. Harvesting mature timber.
 - b. Thinning plantations and natural stands for merchantable products.
 - c. Release of conifers from competing vegetation.
 - d. Reforestation of land to meet more nearly optimum timber production levels.
 - e. Post-harvest treatment to insure adequate regeneration.
 - f. Soil conservation practices necessary as a result of recommended forestry practices.
- 3. Other types of approved but not mandatory practices which may be included in a plan. These practices will be based on objectives expressed by the owner. This section also contains limitations relating to the application of practices for the management of forest resources other than trees including wildlife habitat, watersheds and aesthetic features:
 - a. No more than 20% of a parcel of managed forest land may be non-stocked land, land unsuitable for producing merchantable timber or a combination of both.
 - b. Openings may be created if the total area of such openings, combined with non-stocked land and land unsuitable for producing merchantable timber, does not exceed 20% of the managed forest land parcel.
 - c. Practices relating to forest resources other than trees may be approved if they do not significantly alter the value of the merchantable timber or preclude the growing of future commercial

4. Management plan requirements on ownerships exceeding 1,000 acres may be modified by the department after consideration of other land the petitioner has entered as forest crop, woodland tax or managed forest land, the number of counties in which the lands applied for lie, the existing management plan and the owner's commitment to provide the department with information from that plan for review and the owner's demonstrated accessibility to competent technical forest management assistance.

NR 46.19 CLOSED AREA limits owner designation of a closed area to one of the following:

- 1. Any contiguous area not to exceed 80 acres.
- 2. Any combination of two contiguous entire quarter quarter sections, government lots or fractional lots.

NR 46.20 PUBLIC ACCESS requires the owner to provide public access to open managed forest land for authorized activities across adjacent owned non-entered land or adjacent owned managed forest land designated closed. It also authorizes limiting public access through or across a reasonable corridor or location designated by the owner.

NR 46.21 POSTING STANDARDS outlines specific sign dimensions, print size and posting requirements necessary to implement and enforce open and closed area designations on managed forest land. It also limits restricted area signing on commercial logging operations to the period in which the major portion of the timber cutting is actually taking place.

NR 46.22 WITHDRAWAL outlines what the department may order withdrawn when withdrawal is required as a result of non-compliance by the owner. Such withdrawal may consist of land comprising no less than:

- 1. An entire quarter quarter section, government lot or fractional lot of managed forest land under the same order; or
- 2. An entire parcel of managed forest land; or
- All managed forest land under the same order owned by the owner in a single legal description if the withdrawal is required as a result of a mistake by the owner.

NR 46.23 SALE OR TRANSFER specifies that the result of a sale or transfer of managed forest land not authorized under s. 77.88(2), Stats. will be withdrawal of all lands in the entered parcel (i.e. all the contiguous managed forest law acreage split by the sale or transfer) together with penalties calculated on the entire parcel.

NR 46.24 WITHDRAWAL TAX specifies an acceptable statistical accuracy level for calculating the alternative withdrawal tax and the method of making a reasonable preliminary estimate of that tax.

NR 46.25 INFORMATION ON LOCATION OF MANAGED FOREST LANDS describes the computer printouts which will be offered and specifies a cost equal to the copying and average mailing cost.

The rules are proposed under the authority of ss. 77.83(3) and 227.014(2)(a), Stats. (1983), interpreting ss. 77.80 to 77.91, Stats.

SECTION 1. NR 46.02(intro.) is created to read:

NR 46.02(intro.) For terms used in subchs. I and II, the following definitions apply:

SECTION 2. NR 46.02(23) is amended to read:

NR 46.02(23) "Stumpage" means the quantity of merchantable timber by product and species as listed in s. NR 46.09 46.30.

SECTION 3. NR 46.09 is renumbered subchapter IV, NR 46.30 and s. NR 46.30(1)(d), (2)(intro.) and (d)(intro.) as renumbered are amended to read:

NR 46.30(1)(d) A reduction of 30% of the stumpage value for severance and yield 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.

- (2) STUMPAGE VALUES FOR SEVERANCE AND YIELD TAX. (intro) Forest-erop-law and-severance Severance and yield schedule zones are established as designated on the map of the forest-erop-law severance and yield schedule zones in par.

 (d) and the rates shall be as follows:
 - (d)(intro.) Map of forest-crop-law severance and yield schedule zones.

SECTION 4. NR 46.12 is repealed.

SECTION 5. Chapter NR 46 Subchapter III is created to read:

Subchapter III

Managed Forest Land

NR 46.15 DEFINITIONS. For terms used in this subchapter, the following definitions apply:

- (1) "Building" means a permanent structure having a roof supported by posts, columns or walls.
- (2) "Capable of producing 20 cubic feet of merchantable timber per acre per year" means land determined capable of such production according to normal yield tables published by the North Central Forest Experiment Station and the Lake States Forest Experiment Station and meeting one of the following size and minimum density classifications:

STAND SIZE CLASSES	TREE DIAMETER RANGES at 4.5 FEET from GROUND LEVEL	MINIMUM DENSITY
Seedlings	0"-1"	200 trees per acre
Saplings	1"-5"	100 trees per acre
Pole timber	5"-9"*-11"**	3 cords per acre
Sawtimber	9"+*, 11"**	1,300 board feet per acre

*For conifer species **For other species

Note: Copies of normal yield tables are available for review at the Department of Natural Resources, 101 South Webster St., Box 7921, Madison, WI 53707.

- (3) "Commercial logging operation" means the cutting of forest products in accordance with the department approved management plan, under a written contract or by employees of the owner, during a specified time period.
 - (4) "Contiguous" means in actual contact with or touching at some point.
- (5) "Correction order" means an order of the department to correct a previously issued managed forest land order.
- (6) "Cover type" means vegetation of a predominant species or group of species, or, if timber, by predominant species or group of species, size and density, which is an area 2 acres or more in size.
 - (7) "Department" means the department of natural resources.
- (8) "Developed for commercial recreation" means the alteration or use of the land or its features, including snow cover, or a use for economic gain or where consideration is received by the landowner for recreational activities.

Note: This definition is intended to apply to the commercial use of the land ranging from activities requiring little or no physical alteration of land, such as merely leasing lands for hunting or charging for cross-country skiing, to activities requiring development of facilities such as downhill ski runs with lifts.

- (9) "Developed for human residence" means the construction or use of a building as a domicile.
- (10) "Developed for industry" means the alteration or use of the land for the purpose of conducting trade, production or manufacturing activities other than forest products production.

(11) "Developed for use incompatible with the practice of forestry" means the alteration or use of the land for any purpose which impedes, interferes with or prevents the practice of forestry.

Note: This definition does not prevent activities authorized in a department approved management plan.

- (12) "Domicile" means a place of permanent residence evidenced by voting, personal income tax or driver's license records.
 - (13) "Encumbrance" has the meaning specified in s. 409.105(1)(g), Stats.
- (14) "Farmland" means former agricultural land lying idle and presently not producing 20 cubic feet of merchantable timber per acre per year.

Note: Active agricultural land is not eligible for entry as it is an incompatible use.

- (15) "Fishing" has the meaning specified in s. 29.01(3), Stats.
- (16) "Grazing" means the feeding on living plants by domestic animals except animals used during timber cutting operations.
- (17) "Hunting" means shooting, shooting at, pursuing, taking, catching or killing any wild animal or animals other than by trapping.
- (18) "Incompatible with existing uses of the land" means the designation of land which is within a recorded plat, whether as a subdivision defined under s. 236.02(12) or other division of land recorded pursuant to s. 236.03(1), Stats., as managed forest land unless the land is entered under the forest crop or woodland tax law at the time of application for designation of the lands as managed forest land.

- (19) "Legal description" means the location of land as determined by U.S. government survey plat by township, range, section and quarter quarter section, fractional lot or government lot.
- (20) "Managed forest land" means land designated as such under the forest tax program established in ss. 77.80 to 77.91, Stats.
 - (21) "Municipality" means a town or village.
- (22) "Non-stocked land" means land capable of producing 20 cubic feet of merchantable timber per acre per year but not adequately stocked with appropriate forest trees meeting one of the size and minimum density classifications established in sub. (2) at the time of designation.
- (23) "Owner" or "ownership" means one with an interest in the land in fee or in equity, including that of a grantee of a land contract prior to satisfaction of all conditions of the contract, or as established by statute.
 - (24) "Owner's dwelling" means the landowner's domicile.
 - (25) "Parcel" means:
- (a) For the purpose of designating a closed area under s. 77.83, Stats., all of an owner's contiguous acreage in a municipality whether designated as managed forest land or not; or
- (b) For the purpose of determining eligibility for designation as managed forest land under s. 77.82, Stats., the acreage of contiguous land described in the petition which is under the same ownership in the same municipality.
- (26) "Petitioner" or "applicant" means any person who has an ownership interest either in fee or equity or established by statute.

- (27) "Renewal" means a continuation of an order of designation in accordance with s. 77.82(12), Stats., upon mutual consent of the landowner and department.
- (28) "Same ownership" means an ownership interest in land in fee or equity by the same person or in joint or co-ownership, whether owned by one owner "and" another or one owner "or" another, as indicated on the instrument of title.
- (29) "Sound forestry practices" mean timber cutting, transporting and forest cultural methods recommended or approved by the department for the effective propagation and improvement of the various timber types common to Wisconsin. "Sound forestry practices" also may include, where consistent with land owner objectives and approved by the department, the management of forest resources other than trees including wildlife habitat, watersheds, aesthetics and endangered and threatened plant and animal species.
- (30) "Standard units of measurement" has the meaning established in s. NR 46.02(22).
 - (31) "Stumpage" has the meaning established in s. NR 46.02(23).
 - (32) "Tree scale" has the meaning established in s. NR 46.02(24).
- (33) "Wood products" or "forest products" means those items listed on the current schedule of stumpage values for severance or yield tax in s. NR 46.30.

- NR 46.16 MANAGED FOREST LAND PETITION: (1) FORMS. (a) A petition for designation of land as managed forest land shall be signed by all owners, be fully completed on forms provided by the department and filed in accordance with par. (b).
- (b) Petitions shall be postmarked or received by the department at P.O. Box 7963, Madison, WI 53707 no later than March 31 of each year to be considered for designation effective the following January 1.
- (2) ATTACHMENTS. A certified copy of the legal instrument giving the petitioner an ownership interest in the land subject to the petition shall accompany and be part of the petition. Upon request by the department, the petitioner shall also submit a certified copy of the legal instrument giving the petitioner an ownership interest in all land in the same municipality which is contiguous to the land subject to the petition.
- (3) ENCUMBRANCES. Any person holding encumbrances on the land subject to the petition shall sign the petition prior to its filing to indicate agreement with it.
- (4) UNPAID TAXES. The petitioner shall indicate on the petition if there are unpaid taxes on the land subject to the petition and shall, no later than August 15 following the March 31 petition filing deadline, furnish proof acceptable to the department that taxes are paid in full.
- (5) SAME OWNERSHIP. All eligible land under the same ownership and located in the same municipality, when applied for designation in the same year, shall be designated under the same order of designation.

(6) A petition for designation of land as managed forest land may not be altered or amended in a manner which will split a cover type.

Note: This section interprets and administers ss. 77.82(1), 77.82(2) and 77.82(7)(c), Stats. relating to submission of a petition for designation, and s. 77.82(7)(a)5., Stats., regarding payment of taxes. Further petitioning requirements and provisions are contained in s. 77.82(2), Stats.

- NR 46.17 MANAGED FOREST LAND ELIGIBILITY. (1) REQUIRED TIMBER

 PRODUCTION. (a) A minimum of 80% of an entire managed forest land parcel

 shall be capable of producing merchantable timber as defined in s. NR 46.15(2).
- (b) No more than 20% of a managed forest land parcel may consist of land unsuitable for producing merchantable timber as provided in s. 77.82(1)(b)1., Stats., or non-stocked land as defined in s. NR 46.15 (22) or a combination of those types of land.
- (2) MINIMUM WIDTH. Land shall have an average minimum width of 120 feet to be eligible for designation.
- (3) BUILDINGS ON MANAGED FOREST LAND. Land adjacent to buildings which is landscaped, improved or has ornamental planting or other alteration of vegetation and the land under such buildings is not eligible for designation.

Note: This section interprets and administers s. 77.82(1), Stats. which describes further the eligibility requirements.

NR 46.18 MANAGEMENT PLAN. (1) MAP. (a) The management plan shall include a map, on forms provided by the department, at a scale of 8 inches equals one mile, showing land eligible for designation and areas designated as closed to public access under s. 77.83, Stats.

(b) The map shall show major land features, using conventional map symbols, and vegetation cover types indicating species, size and density where appropriate.

Note: Copies of conventional map symbols are available at the Department of Natural Resources, 101 South Webster St., Box 7963, Madison, WI 53707.

- (2) FORMS: MANDATORY PRACTICES. The management plan shall be prepared on forms provided by the department, signed by all owners and shall include a list of stands subject to mandatory practices, a schedule of completion dates and a description of the mandatory practices to be undertaken during the term of the order. The following practices, if determined applicable by the department, shall be addressed in the management plan:
 - (a) Harvesting mature timber according to sound forestry practices.
- (b) Thinning plantations and natural stands for merchantable products according to sound forestry practices.
 - (c) Release of conifers from competing vegetation.

(d) Reforestation of land to meet one of the following size and minimum medium density classifications:

STAND SIZE CLASSES	TREE DIAMETER RANGES at 4.5 FEET from GROUND LEVEL	MINIMUM MEDIUM DENSITY
Seedlings	0"-1"	800 trees per acre for natural stands. 600 trees per acre for planted stands.
Saplings	1"-5"	400 trees per acre for natural stands. 300 trees per acre for planted stands.
Pole timber For conifer species For other species	5"-9" 5"-11"	7 cords per acre
Sawtimber For conifer species	9" +	3,000 board feet per
For other species	11" +	acre.

- (e) Post-harvest treatment to insure adequate regeneration.
- (f) Soil conservation practices that may be necessary to control any soil erosion that may result from department approved forestry practices.
- (3) APPROVED PRACTICES. (a) The management plan may contain a schedule of approved but not mandatory forestry practices.
- (b) The management plan may contain a schedule of approved but not mandatory practices for the management of forest resources other than trees including wildlife habitat, watersheds, and aesthetic features as follows:

- 1. No more than 20% of an owner's total contiguous designated managed forest land acreage may be non-stocked land, land unsuitable for producing merchantable timber or a combination of both. For purposes of this determination, the department shall consider only cover types comprising 2 or more acres.
- 2. On the 80% of a managed forest land parcel required to produce or be capable of producing 20 cubic feet per acre per year, practices for the management of forest resources other than trees may be approved consistent with owner objectives as provided in subdiv. a. and b.
- a. The creation of openings and other vegetative cover not producing forest products at the level meeting minimum eligibility requirements under s. 77.82(1)(a)2, Stats., may be approved so long as the total area of openings or vegetative cover, combined with land unsuitable for producing merchantable timber and non-stocked land, does not exceed 20% of the managed forest land parcel.
- b. In addition to practices approved under subpar. a., other practices may be approved on managed forest land to accomplish the objectives of the owner relating to forest resources other than trees if such approved practices do not significantly alter the value of the merchantable stand of timber or preclude the growing of future forest crops for commercial use. Such approved practices may include, where consistent with the landowner's objectives, dividing clear-cuts into smaller blocks, shortening or lengthening rotations, creating irregular cutting boundaries, leaving uncut small stands, strips or

individual trees on clear-cut, modifying residual basal area on partial cuts, modifying species composition, reserving den or cavity trees, substituting partial cuts for clear-cuts or substituting clear cuts for partial cuts.

- (4) LARGE OWNERSHIPS. The requirements of this section for management plans may be modified by the department for ownerships exceeding 1,000 acres after consideration of the following:
- a. Other land of the owner entered as managed forest land, forest crop land and woodland tax law land.
- b. The number of counties in which lands proposed for entry or renewal or the owner's existing managed forest land and forest crop land and woodland tax law lands lie.
- c. The existence and availability for review of a management plan prepared by or for the owner and acceptable to the department.
- d. Submission of a written commitment from an owner to provide, upon department request, information from the management plan for review or audit. The commitment shall describe the management plan and outline the procedure used to update and amend the management plan.
- e. An owner's demonstrated consistent accessibility to competent technical forest management assistance through staff or consultant services.
- (5) MANAGEMENT PLAN AS A CONDITION OF DESIGNATION. As a condition of designating the land, the owner shall sign the department approved management plan and return it to the department by August 1 of the year in which the order of designation will be issued. Failure to return the signed management plan by August 1 will result in a denial of the petition.

(6) MODIFICATION OF DESIGNATION OF CLOSED OR OPEN AREAS. A landowner, other than and consistent with the provisions in s. 77.83, Stats., may modify the designation of a closed or open area once during the period of the order but not during the first 5 years of that period.

Note: This section interprets and administers ss. 77.82(3) and (7) and 77.83(1) Stats., which describe further requirements for the management plan and designation of closed areas.

- NR 46.19 CLOSED AREA. (1) A closed area may consist of any contiguous area not to exceed 80 acres; or
- (2) Any combination of 2 contiguous entire quarter quarter sections, governments lots or fractional lots.

Note: This section interprets s. 77.83(1), Stats., which provides further direction on the establishment or designation of closed areas.

- NR 46.20 PUBLIC ACCESS. (1) Except as provided in sub. (2), the owner of managed forest land may not restrict public access to such land for activities authorized in s. 77.83(2)(a), Stats., unless it has been designated closed under s. 77.83(1)(a), Stats.
- (2) If public access to open managed forest land is available solely by crossing contiguous land of the owner which is not entered as managed forest land, contiguous managed forest land of the owner which has been designated closed under s. 77.83(1)(a), Stats., or an access by easement or otherwise which provides the owner access, the owner may not restrict public access for activities authorized in s. 77.83(2)(a), Stats., through or across such land

except the owner may limit the public access across such land or access way to a reasonable corridor or location which is designated in accordance with s. NR 46.21(3)(b).

Note: This section interprets and administers ss. 77.83(2) and (3), Stats., which establish and provide further requirements to keep land open for certain public uses and authorizes the department to establish posting standards.

- NR 46.21 POSTING STANDARDS. (1) SIZE. Signs designating open and closed land shall be a minimum size of 11 by 11 inches.
- (2) CLOSED AREAS. (a) Closed areas may be posted with commonly used no trespass signs or signs indicating the land is closed to public access or trespass, in conformance with par. (b) and s. 943.13, Stats.
 - (b) Closed and open area signs shall be posted as follows:
 - 1. In conspicuous view a minimum of 4 feet above the ground, and
- 2. At an interval of at least 2 per one quarter mile on the boundary of the designated area or as otherwise approved by the department.
- (3) OPEN AREAS. (a) Open areas are not required to be posted to identify they are managed forest land unless otherwise required in this section.
- (b) Open areas may be posted in conformance with this section and s. 943.13, Stats. against uses other than hunting, fishing, hiking, sight-seeing and cross-country skiing as long as the posted signs indicate the land is managed forest land and the land is open to the public for hunting, fishing, hiking, sight-seeing and cross-country skiing.

Note: This section interprets and administers s. 77.88(1), Stats., which authorizes the department to withdraw land from managed forest land designation and is consistent with the voluntary withdrawl provisions under s. 77.88(2), Stats., as it relates to the minimum size of a description of land that may be withdrawn.

NR 46.23 SALE OR TRANSFER. A sale or transfer of managed forest land not authorized under s. 77.88(2), Stats., shall render all land in the designated parcel ineligible for continued designation with penalties calculated on the entire parcel.

Note: This section interprets s. 77.88(2), Stats., which establishes further standards for transfer or sale of managed forest land.

- NR 46.24 WITHDRAWAL TAX. (1) ESTIMATE. Upon request of an owner, the department may provide an estimate of the alternative withdrawal tax based on forest type, stand size and density class, using available department forest cover type maps and the current stumpage value schedule.
- (2) ACCURACY. The department's estimate of merchantable volume of timber for the purpose of calculating the alternative withdrawal tax shall be at an accuracy level of 15% to 20% at 2 standard deviations for any one owner in a single municipality.

Note: This section interprets and administers s. 77.87, Stats., which provides for the assessment of a withdrawl tax.

NR 46.25 INFORMATION ON LOCATION OF MANAGED FOREST LAND. Information listing the location of open and closed managed forest law land shall be in

the form of annually updated computer generated printouts showing acreage of open land by legal description, county and town and shall be offered for sale at the cost of copying and average mailing cost.

Note: This section interprets s. 77.91(2), Stats., which requires the department to prepare and offer for sale information describing the location of managed forest land to the public.

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on

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

Dated at Madison, Wisconsin

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Ву

Carroll D. Besadny, Secretary

(SEAL)

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State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny Secretary

BOX 7921 MADISON, WISCONSIN 53707

September 9, 1986

IN REPLY REFER TO: 1020

Mr. Orlan L. Prestegard Revisor of Statutes Suite 904 30 W. Mifflin Street

Dear Mr. Prestegard:

Enclosed are two copies, including one certified copy, of State of Wisconsin Natural Resources Board Order No. FR-19-86. These rules were reviewed by the Assembly Committee on Tourism, Recreation and Forest Productivity and the Senate Committee on Tourism, Revenue, Financial Institutions and Forestry pursuant to s. 227.19, Stats. Summaries of the final regulatory flexibility analysis and comments of the legislative review committees is also enclosed.

You will note that this order takes effect following publication. Kindly publish it in the Administrative Code accordingly.

Sincerely,

C. D. Besadny Secretary

Enc. 7303J

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Revisor of Statutes Bureau