

State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny Secretary

BOX 7921 MADISON, WISCONSIN 53707

STATE OF WISCONSIN)	
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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-26-86 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 Aday of September, 1986.

Brace B. Braun Deputy Secretary

(SEAL)

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SEP 1 1 1986 Revisor of Statutes Bureau

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ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD REPEALING AND RECREATING RULES

IN THE MATTER of repealing and recreating s. NR 46.09(2) to (d) of the Wisconsin Administrative Code pertaining to stumpage values of severance tax under the Forest Crop Law and yield tax under the Managed Forest Law.

FR-26-86

Analysis Prepared by Department of Natural Resources

The rules are promulgated under the authority of ss. 77.91(1) and 227.11(2)(a), Stats., and interpret ss. 77.06(2) and 77.91(1), Stats.

This rule revises s. NR 46.09(2), Wis. Adm. Code by repealing and recreating annual stumpage values used to calculate severance and yield tax due on timber cut from Forest Crop and Managed Forest lands as of November 1, 1986, as required by ss. 77.06(2) and 77.91(1), Stats. Twelve separate zones are proposed to reflect varying stumpage prices for different species and products across the state. This makes it possible to levy severance and yield taxes which more nearly represent 10% and 5% of the actual stumpage value which is the basic legislative intent.

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 NR 46.09(2)(a), (b), (c), and (d) are repealed and recreated to read:

NR 46.09(2)(a) Logs (stumpage value per M board feet measure).

				Zone		· · · · · · · · · · · · · · · · · · ·
	1	2	3	4	5	6
				Blk. River		
	Southern	Green Bay	Marinette	Falls	La Crosse	<u>Eau Claire</u>
Cedar (white)	\$35.00	\$46.00	\$46.00	\$35.00	\$35.00	\$35.00
Fir (balsam)	17.00	21.00	21.00	17.00	17.00	17.00
Hemlock	39.00	49.00	49.00	39.00	39.00	39.00
Pine	53.00	13.00	13.00	53.00	33.00	33.00
Jack	34.00	50.00	50.00	29.00	29.00	29.00
Red	52.00	49.00	49.00	74.00	71.00	53.00
White	107.00	59.00	59.00	79.00	79.00	78.00
Spruce	36.00	43.00	43.00	42.00	42.00	42.00
Tamarack	36.00	43.00	43.00	42.00	42.00	42.00
Aspen	9.00	22.00	22.00	28.00	27.00	32.00
Ash	153.00	137.00	142.00	101.00	89.00	86.00
Basswood	131.00	108.00	98.00	54.00	72.00	98.00
Birch						
White	59.00	63.00	62.00	67.00	67.00	67.00
Yellow	81.00	133.00	135.00	108.00	108.00	108.00
E1m	76.00	115.00	115.00	68.00	62.00	58.00
Maple `						
Sugar	143.00	101.00	99.00	88.00	90.00	78.00
Other	116.00	94.00	83.00	106.00	106.00	106.00
Misc. Hardwood	127.00	82.00	79.00	127.00	127.00	80.00
Oak						
Other	144.00	104.00	106.00	88.00	73.00	68.00
Red	173.00	221.00	218.00	125.00	171.00	105.00
White	163.00	144.00	145.00	94.00	142.00	89.00
Walnut	929.00	709.00	630.00	630.00	630.00	630.00
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	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	Park Falls
Cedar (white)	35.00	35.00	35.00	35.00	35.00	35.00
Fir (balsam)	20.00	31.00	24.00	16.00	12.00	16.00
Hemlock	27.00	54.00	39.00	19.00	26.00	28.00
Pine	27.00	34.00	33.00	13.00	20.00	20.00
Jack	50.00	29.00	27.00	37.00	37.00	37.00
Red	53.00	54.00	48.00	47.00	55.00	61.00
White	61.00	78.00	54.00	50.00	61.00	52.00
Spruce	19.00	43.00	25.00	23.00	21.00	28.00
Tamarack	19.00	43.00	25.00	23.00	21.00	28.00
Aspen	17.00	22.00	18.00	17.00	16.00	18.00
Ash	90.00	79.00	97.00	37.00	46.00	67.00
Basswood	75.00	90.00	83.00	56.00	44.00	75.00
Birch						
White	47.00	80.00	51.00	45.00	29.00	41.00
Yellow	124.00	97.00	118.00	65.00	97.00	88.00
Elm	67.00	83.00	79.00	64.00	52.00	53.00
Map1e						
Sugar	87.00	108.00	82.00	61.00	35.00	61.00
Other	46.00	81.00	29.00	60.00	45.00	53.00
Misc. Hardwood	61.00	55.00	47.00	39.00	48.00	54.00
Oak						
Other	42.00	49.00	43.00	33.00	35.00	33.00
Red	61.00	168.00	81.00	90.00	103.00	78.00
White	75.00	86.00	72.00	68.00	48.00	58.00
Walnut	630.00	630.00	630.00	630.00	630.00	630.00
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(b) Cord products – rough volume (unpeeled) (Stumpage value per piled cord, $4' \times 4' \times 96"-100"$ or $4' \times 8' \times 4'$).

				Zone		
	1	2	3	4	5	6
				Blk. River		
	Southern	Green Bay	Marinette	Falls	La Crosse	Eau Claire
Cedar (white)	7.50	8.60	8.60	7.50	7.50	7.50
Fir (balsam)	2.10	7.80	7.80	2.10	2.30	5.50
Hemlock	4.60	7.70	7.10	4.60	4.60	4.60
Pine	4.00	7.70	7.10	4.00	4.00	4.00
Jack	15.30	17.90	18.00	13.80	16.80	14.10
Red	13.40	18.20	18.70	13.80	10.30	13.70
White	11.30	13.10	12.50	6.70	8.30	11.10
Spruce	5.50	10.00	9.90	12.30	11.70	10.70
Tamarack	6.60	6.90	6.90	5.00	5.00	5.00
Tallial ack	0.00	0.30	0.50	3.00	3.00	3.00
Aspen	5.60	11.00	11.10	2.90	4.70	5.20
Birch	6.30	6.60	6.50	5.20	5.20	5.20
Misc. Hardwood		7.10	7.10	2.80	4.10	5.20
Oak	4.60	9.70	9.70	3.90	5.10	5.80
Fuelwood	6.60	7.10	7.10	2.80	4.10	5.20
Sawbolts						
a. Spruce, ce	edar.					
fir, hemlo						
tamarack,	• ,					
aspen	5.00	11.00	11.00	8.40	9.10	10.60
b. All other	2.00			3, 70	2.10	
species	35.00	24.00	23.30	33.20	33.80	22.60
5655.50					22.00	

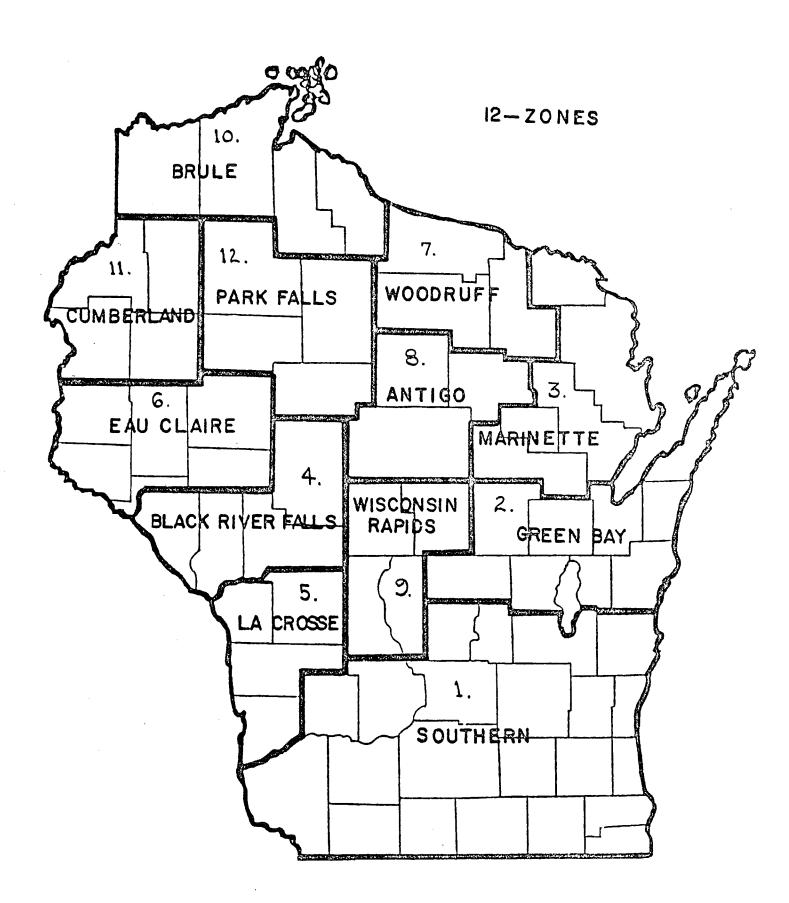
	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	<u>Park Falls</u>
C-d (h: +-)	Г 00	7 20	c 20	2 20	2 20	F 60
Cedar (white)	5.90	7.20	6.20	2.30	3.20	5.60
Fir (balsam)	4.20	4.70	6.00	3.10	3.10	4.20
Hemlock	4.40	5.30	4.50	4.20	4.20	4.90
Pine			15.00		10.00	14.10
Jack	17.40	18.50	15.00	14.40	13.80	14.10
Red	15.20	16.20	14.90	12.20	13.10	16.40
White	7.80	8.70	10.10	5.90	5.70	6.50
Spruce	7.20	6.70	9.60	6.40	5.50	6.70
Tamarack	4.00	7.20	6.00	6.80	3.10	11.60
Aspen	6.40	7.50	3.40	4.80	4.10	5.50
Birch	6.50	7.10	4.30	4.60	3.40	6.30
Misc. Hardwood		6.60	4.20	4.00	3.10	4.90
Oak	10.30	8.60	6.70	5.10	5.40	5.30
Oak	10.30	0.00	0.70	3.10	3.40	3.30
Fuelwood	6.00	6.60	4.20	4.00	3.10	4.90
Sawbolts a. Spruce, ce hemlock, f tamarack						
aspen b. All other	7.40	9.20	6.20	6.60	6.00	7.20
species	18.20	17.00	13.80	11.80	13.60	16.00

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

	Manager 1					
				Zone		
	1	2	3	4	5	6
				Blk. River		
	Southern	Green Bay	Marinette	Falls	La Crosse	<u>Eau Claire</u>
Posts & Poles						
7 and 8 ft.	\$.13	\$.18	\$.18	\$.14	\$.17	\$.14
10 and 12 ft.	.27	.36	. 36	.28	. 34	.28
14 and 16 ft.	. 59	.64	. 64	.76	.78	. 61
18 and 20 ft.		1.06	1.06	1.27	1.31	1.08
		2.45	2.45	3.70	3.55	2.65
21 and 30 ft.						
31 and 40 ft.	5.72	5.39	5.39	8.14	7.81	5.83
41 and 50 ft.	9.10	8.58	8.58	12.95	12.43	9.28
51 and 60 ft.	12.48	11.76	11.76	17.76	17.04	12.72
61 and 70 ft.	16.12	15.19	15.19	22.94	22.01	16.43
Christmas Tree	es.					
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50
SHEALEU	3.30	3.30	3.30	3.30	3.30	3.30

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	Park Falls
Posts & Poles 7 and 8 ft. 10 and 12 ft. 14 and 16 ft. 18 and 20 ft. 21 and 30 ft. 31 and 40 ft. 41 and 50 ft. 51 and 60 ft.	\$.15 .30 .63 1.04 2.65 5.83 9.28 12.72	\$.16 .32 .65 1.08 2.70 5.94 9.45	\$.15 .30 .58 .97 2.40 5.28 8.40	\$.12 .24 .54 .89 2.35 5.17 8.23	\$.13 .26 .61 1.02 2.75 6.05 9.63	\$.16 .33 .70 1.17 3.05 6.71 10.68 14.64
61 and 70 ft.	16.43	16.74	14.88	14.57	17.05	18.91
Christmas Tree Unsheared Sheared	s 1.00 3.50	1.00 3.50	1.00	1.00 3.50	1.00 3.50	1.00 3.50



The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on July 24, 1986.

The rules shall take effect on November 1, 1986.

Dated at Madison, Wisconsin_

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

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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-26-86. 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

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