

CR 89-78



State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny, Secretary
Box 7921
Madison, Wisconsin 53707
TELEFAX NO. 608-267-3579
TDD NO. 608-267-6897

STATE OF WISCONSIN)
)
DEPARTMENT OF NATURAL RESOURCES) ss

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-18-90 was duly approved and adopted by this Department on July 26, 1990. 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 the Natural Resources Building in the City of Madison, this 14th day of September, 1990.

Bruce B. Braun
Bruce B. Braun, Deputy Secretary

(SEAL)

RECEIVED

SEP 19 1990
10:20am
Revisor of Statutes
Bureau

11-190

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

RECEIVED

SEP 19 1990

Revisor of Statutes
Bureau

FR-18-90

IN THE MATTER of amending ss. NR 46.16(4), and 46.23(1); repealing and recreating s. NR 46.30(2)(a) to (c); and creating s. NR 46.24(3) and (4) of the Wisconsin Administrative Code pertaining to administration of the Forest Crop Law and Managed Forest Law.

Analysis Prepared by the Department of Natural Resources

Statutory authority: ss. 77.91(1) and 227.11(2)(a), Stats.
Statutes interpreted: ss. 77.06(2), 77.82(7), 77.88(1), (2) and (5) and 77.91(1), Stats.

Section NR 46.16(4) is amended to delete specific requirements thus giving the Department broader discretion in requiring proof of taxes paid.

For purposes of the Forest Crop Law and Managed Forest Law, this rule repeals and recreates s. NR 46.30(2)(a) to (c) to revise annual stumpage values used to calculate severance and yield tax due on timber cut during the period from November 1, 1990 through October 31, 1991 from land entered as forest cropland or designated as managed forest land as required by ss. 77.06(2) and 77.91(1), Stats. Thirteen separate zones reflect varying stumpage values for different species and products across the state.

Section NR 46.23(1) is amended to no longer require the department to order withdrawal of lands in descriptions not affected by an unauthorized transfer. Current code language strictly limits sale or transfer of part of a contiguous parcel of managed forest land, with penalties being applied to the entire parcel upon an unauthorized withdrawal. The amended language requires withdrawal of only that managed forest land in the legal description involved in the unauthorized transfer. The change in the rule would eliminate the possibility of assessment of an unreasonably severe penalty.

Section NR 46.24(3) is created to establish criteria and clarify how determination of the stumpage value of merchantable timber is to be made for calculation of managed forest land withdrawal taxes. Section 77.88(5), Stats., does not address how "merchantability" is established.

Section NR 46.24(4) is created to identify the Department Administrative Areas referred to under NR 46.24(3)(c), to determine merchantable stumpage value.

SECTION 1. NR 46.16(4) is amended to read:

NR 46.16(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,~~ upon request of the department furnish proof acceptable to the department that taxes are paid in full.

SECTION 2. NR 46.23(1) is amended to read:

NR 46.23. (1) 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.~~ the managed forest land in the quarter quarter section, government lot or fractional lot in which the unauthorized transfer occurred ineligible for continued designation. The withdrawal tax under s. 77.88(5), Stats., shall be calculated on the land ineligible for continuation, to be prorated to the owners of record.

SECTION 3. NR 46.24(3) and (4) are created to read:

NR 46.24 (3) MERCHANTABLE TIMBER. For the purpose of calculating the 5% stumpage value alternative for the withdrawal tax under ss. 77.88(5)(a)2. and (b)2., Stats., timber shall be considered merchantable if the department determines it is:

(a) Of size, quality and species to meet commonly accepted industry standards for a specific timber product,

(b) A timber product which is or has been salable within the last calendar year preceding the date of the owner's declaration or withdrawal

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

	ZONE						
	1	2	3	4	5	6	7
	Southern	Green Bay	Marinette	Black River Falls	La Crosse	Eau Claire	Woodruff
Cedar	\$ 6.00	\$ 8.30	\$ 8.30	\$ 6.00	\$ 6.00	\$ 6.00	\$ 3.50
Fir	4.20	8.00	8.00	6.60	6.60	6.60	3.40
Hemlock	5.70	10.00	10.00	5.70	5.70	5.70	4.90
Pine							
Jack	13.80	9.20	19.60	15.50	13.10	13.60	17.50
Red	15.75	9.20	13.60	15.60	14.40	13.00	11.20
White	12.00	9.90	11.40	10.70	10.90	9.80	6.40
Spruce	7.70	9.90	9.80	7.00	8.00	10.50	8.30
Tamarack	7.10	7.60	7.60	2.50	2.50	2.50	7.00
Aspen	3.00	4.40	10.30	4.70	3.20	4.60	6.80
Birch	6.00	8.90	8.90	5.40	5.40	5.40	6.00
Other Hardwood	5.50	6.00	9.60	5.10	4.20	4.30	6.60
Oak	5.60	10.20	10.40	4.60	3.50	3.70	5.00
Fuelwood	5.30	6.50	9.80	5.10	4.20	4.30	6.30
Sawbolts							
a. Spruce, cedar, fir, hemlock, tamarack, aspen	6.20	11.20	12.60	7.60	7.50	8.40	7.90
b. All other species	24.10	16.20	15.20	20.60	29.70	22.80	21.70

	ZONE					
	8	9	10	11	12	13
	Antigo	WI Rapids	Brule	Cumberland	Park Falls	Oshkosh
Cedar	\$ 4.00	\$ 3.30	\$ 2.00	\$ 3.50	\$ 2.00	\$ 8.30
Fir	4.10	3.80	3.80	3.40	3.00	6.70
Hemlock	6.30	5.90	4.90	4.70	4.60	10.00
Pine						
Jack	20.50	17.00	10.60	9.40	11.00	16.60
Red	19.20	16.80	10.50	10.30	10.10	17.10
White	12.80	10.80	8.00	7.00	5.60	15.50
Spruce	14.00	10.60	7.80	8.30	5.80	9.80
Tamarack	7.30	13.20	4.50	2.10	3.30	7.60
Aspen	6.60	3.40	5.00	5.90	5.00	5.60
Birch	6.80	3.30	5.60	4.90	5.80	8.90
Other Hardwood	6.00	4.40	4.20	4.10	3.90	4.90
Oak	5.80	5.90	7.10	4.90	5.00	8.20
Fuelwood	5.60	4.40	4.50	4.50	3.60	4.20
a. Spruce, cedar, fir, hemlock, tamarack, aspen	9.90	9.40	6.50	6.50	5.50	11.20
b. All other species	20.80	19.60	18.70	19.30	15.60	20.60

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources board on July 26, 1990.

The rules shall take effect on November 1, 1990.

Dated at Madison, Wisconsin September 14, 1990.

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

By Carroll D. Besadny
Carroll D. Besadny, Secretary

(SEAL)

v:\9009\fr9nr046.gwr

RECEIVED

SEP 19 1990

Revisor of Statutes
Bureau



State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny, Secretary
Box 7921
Madison, Wisconsin 53707
TELEFAX NO. 608-267-3579
TDD NO. 608-267-6897

September 14, 1990

Mr. Gary L. Poulson
Assistant Revisor of Statutes
119 Martin Luther King, Jr., Blvd.

RECEIVED

SEP 19 1990

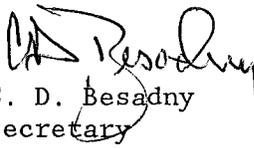
Revisor of Statutes
Bureau

Dear Mr. Poulson:

Enclosed are two copies, including one certified copy, of State of Wisconsin Natural Resources Board Order No. FR-18-90. These rules were reviewed by the Assembly Committee on Rural Development and Forestry and the Senate Committee on Transportation, Conservation and Mining pursuant to s. 227.19, Stats. Summaries of the final regulatory flexibility analysis and comments of the legislative review committees are 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.