

## Chapter NR 46

### FOREST TAX PROGRAM

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**Note:** Chapter NR 46 as it existed on January 31, 1980 was repealed and a new chapter NR 46 was created effective February 1, 1980.

**NR 46.01 Purpose.** It is the purpose of this chapter to interpret, enforce and administer the provisions of the Wisconsin statutes pertaining to the forest croplands program, the managed forest land program, and any other tax programs concerning private forest lands.

**History:** Cr. Register, January, 1980, No. 289, eff. 2-1-80; CR 18-086: am. February 2020 No. 770, eff. 3-1-20.

**NR 46.02 Definitions.** For the terms used in subch. I, the following definitions apply:

(1) “Burning” means the presence of fire on forest land, except when used as a prescribed tool in the practice of sound forestry.

(2) “Commercial forest land” means forest land capable of producing wood products within 100 years and not withdrawn from timber production.

(3) “Department” means the state of Wisconsin department of natural resources.

(4) “Domicile” means the place of permanent residence.

(5) “Fishing” means taking, capturing, killing or fishing for fish of any variety in any manner under general provision. Landowners may prohibit activities other than public hunting and fishing on lands under the forest crop law.

(6) “Forest land” means land capable of producing wood products, having a minimum width of 120 feet, not developed for uses inimical to the practice of forestry and at least 10% stocked with forest trees of any of the following size classes:

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

(7) “Fractional lot” means a portion of a section in a township formed by the excess or deficiency of land in said township, as shown by the U.S. government survey plat.

(8) “Government lot” means an irregular portion of a section formed by a meandered body of water, impassable object, a state or reservation or grant boundary or for other similar reasons as shown by U.S. government survey plat.

(9) “Grazing” means the feeding on grass, herbage or other growing plants by domestic animals. Animals used during timber harvest operations are exempt.

(10) “Hunting” means shooting, shooting at, pursuing, taking, catching or killing of any wild animal or animals other than trapping.

(11) “Land” means the property which is being considered for entry under the forest crop law or woodland tax law programs.

(12) “Merchantable timber” means standing trees by species and product which are because of size and quality, salable within a reasonable time period from the subject lands.

(13) “Non-commercial forest land” means forest land incapable of producing wood products within 100 years.

(14) “Non-forest” means farmland (including grazing pastures), water, marsh, muskeg, bog, rock outcrops, sand dunes, recreational land, industrial land, residential land and rights-of-way.

(15) “Non-productive area” means lands not producing or incapable of producing wood products.

(15m) “Open areas” means nonproductive areas capable of producing merchantable timber when stocked with suitable forest trees.

(16) “Petitioner or applicant” means any or all persons who have an ownership interest either in fee or equity with full control over forest practices on the lands.

(17) “Practice forestry”, “sound forestry practices” and “sound forestry” mean sound and commonly accepted timber cutting, transporting and forest cultural methods recommended or approved by a qualified forester of the department for most effective propagation and improvement of the various timber types common to Wisconsin.

(18) “Public roads and railroad rights-of-way” means public roads or railroad rights-of-way active or abandoned, in public or railroad ownership.

(19) “Qualified forester” means a forester having a bachelor or higher degree from a school of forestry.

(20) “Quarter-quarter section” means a regular one-sixteenth part of a section, the boundaries of which are determined by a correctly executed subdivision of the section involved, as determined by U.S. government survey plat.

(21) “Renewal” means a continuation of an entry under the laws upon mutual consent of the landowner and department.

(22) “Standard units of measurement” means:

(a) 1. “Sawlogs-board feet” means forest products that have the following minimum specifications:

Position in tree	Butt or upper
Minimum diameter*, small end—Hardwoods	10.6"
Minimum diameter*, small end—Conifers	9.6"
Minimum length, without trim**	8' (except walnut and cherry, which are 4')
Sweep allowance***	$\frac{1}{2}$ of diameter small end for each 8' length
Maximum scale deduction for unsound defects	50%
Clear cuttings free of knots or other defects	No requirements.
Sound or unsound surface defect limitations	Diameter of knots, holes, rot, etc., may not exceed $\frac{1}{3}$ diameter of log at point of occurrence.
Sound end defects	No requirements

\*Diameter inside bark

\*\*The maximum trim allowance is 8". Cut products that exceed the 8" trim allowance will be classified as misbucked and will be scaled as sawlogs at the next whole foot increment.

\*\*\*Sweep is defined as the maximum departure distance of a line drawn between the ends of a log from the nearest surface of the log.

2. The required scaling method for sawlogs shall be according to the Scribner Decimal C log rule.

(b) “Cord” means 128 cubic feet including wood, air and bark assuming careful piling. Forest products described as cords are further defined to include all cut products not meeting the minimum specifications in par. (a) for sawlogs and which are not listed as piece products in par. (c).

(c) *Piece products.* Per piece, post, pole or Christmas tree.

(d) *Weight.* Converted to cord equivalent by species.

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

(24) “Tree scale” means the measurement of merchantable volume of standing trees.

(24m) “Understocked areas” means forest lands not meeting the minimum medium density classification (source, DNR Manual Code 8625.2) described in the following size classes:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Medium Density
Seedlings	0"-1"	800 trees per acre <sup>1</sup>
Saplings	1"-5"	400 trees per acre <sup>2</sup>
Pole timber	5"-9"* , 11"***	7 cords per acre
Sawtimber	9"+* , 11"+***	3,000 board feet per acre

\*For conifer species

\*\*\*For other species

<sup>1</sup> Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 400 trees per acre.

<sup>2</sup> Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 300 trees per acre.

**Note:** DNR Manual Code is available for inspection at any DNR office.

(25) “Wood products” or “forest products” means those items listed on the current forest crop law stumpage values.

**History:** Cr. Register, January, 1980, No. 289, eff. 2-1-80; cr. (15m) and (24m), Register, October, 1983, No. 334, eff. 11-1-83; cr. (intro.) and am. (23), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (22) (a) and (b), Register, October, 1991, No. 430, eff. 11-1-91; CR 10-031: am. (24m) Register October 2010 No. 658, eff. 11-1-10; correction in (intro.) made under s. 13.92 (4) (b) 7., stats. Register December 2011 No. 672; CR 18-086: am. (25) Register February 2020 No. 770, eff. 3-1-20; correction in (22) (a) 1. made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.03 Petitions or applications.** (1) The forest cropland program is no longer open for enrollment or renewal.

**History:** Cr. Register, January, 1980, No. 289, eff. 2-1-80; CR 18-086: r. and recr. Register February 2020 No. 770, eff. 3-1-20.

**NR 46.04 Requests or petitions for hearing.** (1) Requests for hearing on forest croplands petitions shall include the basis or reasons for the request.

**Note:** Entry criteria contained in s. NR 46.06.

(2) Requests or petitions for hearings on the continued eligibility of lands entered under the forest croplands or woodland tax law programs shall include an allegation, with a statement of facts to support such, that the lands to which the request or petition applies are ineligible for continuation due to its failure to comply with the criteria required by law.

**Note:** Continued entry criteria contained in s. NR 46.06 and s. 77.02, Stats.

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

**NR 46.05 Forms.** All notices, reports, plans, petitions and applications required or filed under the forest croplands or woodland tax law shall be on forms prepared and provided by the department.

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

## Subchapter I — Forest Croplands

**NR 46.06 Determination on petition.** (1) Lands upon which a petition has been filed shall be entered as forest croplands upon a finding by the department that:

(a) The lands considered for entry comprise 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; and

(b) The facts give reasonable assurance that a stand of merchantable timber will be developed within a reasonable period of time; and

(c) That such lands are then being held permanently for the growing of timber under sound forestry practices rather than for other purposes; and

(d) That all persons holding encumbrances against such lands have in writing agreed to the petition.

(2) The lands are capable of supporting a stand of merchantable timber containing a minimum tree stocking as provided in s. NR 46.02 (5) and are capable of producing wood products within 100 years from the date of entry.

(3) In determining whether a petitioner is holding lands permanently for the growing of timber and other products, the department shall consider:

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

(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.

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- (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, if entered, continued or renewed, would result in the petitioner or owner having contiguous forest croplands of which the total non-productive area exceeds 20%.
- (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 section, 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; am. (1) (c), Register, October, 1985, No. 358, eff. 11-1-85.

**NR 46.09 Forest croplands withdrawals.** A completed declaration of withdrawal on a department form shall be filed with the department. Requests received by the department no later than October 1 on department forms will be eligible to be effective the following January 1. Forms received by the department after October 1 and before the end of the year shall be effective January 1 of the second year beginning after the year in which the form is received. Delays in processing created by local governments or the department of revenue, or failure to pay the withdrawal penalty on a timely basis may mean a delay in the effective date of the withdrawal.

**Note:** Forms for withdrawal must be filed by the deadline. Forms may be obtained online at [dnr.wi.gov](http://dnr.wi.gov), search keyword "FCL".

**History:** Cr. Register, October, 2000, No. 538, eff. 11-1-00.

**NR 46.10 Forestry practices.** (1) INCOMPLETE CUTTING NOTICES. Incomplete cutting notices shall be returned.

(2) CUTTING NOTICES THAT REQUIRE DEPARTMENT APPROVAL. Department approval of a submitted complete cutting notice is required prior to harvest if any of the following apply:

- (a) The cutting notice is not consistent with sound forestry.
- (b) The owner requests on the form that the department review the cutting notice.
- (c) The person who submits the cutting notice does not certify on the form that they meet one of the requirements provided in s. 77.06 (1) (b) 2., Stats.

**History:** CR 18-086: cr. Register February 2020 No. 770, eff. 3-1-20.

### Subchapter III — Managed Forest Land

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

(1) "Applicant" means any person who has an ownership interest either in fee or equity or established by statute.

(1m) "Building" means any structure that is used for or able to be used for sheltering people, machinery, animals, or plants, for storing property, or for gathering, working, office, parking, or display space. Camping trailers and recreational vehicles that are not connected to utilities or set upon a foundation, in whole or in part, for more than a temporary time and that are used as temporary living quarters for recreation, camping, or seasonal purposes are not considered buildings for the purpose of the managed forest law program.

(2) "Capable of producing 20 cubic feet of merchantable timber per acre per year" means land determined by the department to be capable of such production based on site conditions and scientific information specific to Wisconsin cover types.

**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.

(2m) "Certified plan writer" means a person certified by the department under s. NR 46.165.

(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.

(3m) "Consideration" means a benefit to the promisor or a detriment to the promisee, including the receipt of cash, goods, or in-kind services. Consideration does not include payments received from a governmental body or non-profit organization where the purpose of the payment is to provide public access for a recreational activity.

**Note:** This definition clarifies the legislative intent of 2007 Wisconsin Act 20 which prohibits receiving consideration for recreation on MFL land. The definition of "consideration" is not meant to prohibit landowners, neighbors, and friends from assisting each other in property management activities, such as clearing and maintaining fences, watching each other's properties, or sharing land management activities (such as conducting timber stand and wildlife habitat improvement projects where several parties could collectively supply the proper equipment). The definition of "consideration" is also not meant to prohibit hunters and other recreational users from thanking landowners for recreating on their lands or providing a gift for the use of the land, as long as the gift is reasonable and given freely. DNR encourages friendly hunter-landowner relationships. The definition of "consideration" is meant to prevent landowners from requiring cash, goods, and services from recreational users as a condition for using lands under the MFL program for recreational uses. In other words, landowners are prohibited from requiring that a recreational user pay cash (for example pay a lease on non-MFL lands, a hunting lodge or cabin, vehicle parking space, or making a donation to a charity or fund raiser), provide a material good (for example an ATV, culvert, gravel, television, or any other household or non-household item), or provide a service (for example shingle and put siding on a house, build a wildlife pond, restore an antique automobile, bail hay or harvest grain, etc.) as a condition for permitting recreation on their MFL land.

(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

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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 of the land or its features or the addition of improvements which impede, interfere with or prevent the practice of forestry.

(9) “Developed for human residence” means land that contains a building for habitation that is constructed or used as a domicile or that has a minimum of 5 of the following 8 characteristics:

(a) 800 square feet or more in total area, using exterior dimensions of living space, including each level and not including porches, decks or uninsulated screen porches.

(b) Indoor plumbing including water and sewer, piped to either municipal or septic system.

(c) Central heating or cooling, including electric heat, a furnace or heat with a circulation system.

(d) Full or partial basement, excluding crawl spaces and frost walls.

(e) Electrical service by connection to the lines of a power company.

(f) Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.

(g) Telephone service based locally.

(h) Insulated using common insulation products.

**Note:** “Developed for human residence” is not meant to include storage or workshop buildings. If there is living space as part of such buildings, the living space will be compared against the 8 characteristics.

(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. 409.102 (1) (hs), 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. 29.001 (27), Stats.

(16) “Grazing” means the feeding on living plants by domestic animals except by animals used as a silvicultural tool to accomplish a sound forestry practice, as approved by the department.

(17) “Hunting” means shooting, shooting at, pursuing, taking, catching or killing any wild animal or animals other than by trapping.

(17g) “Hunting blind” means a structure that is used exclusively for hunting.

(17r) “Improvements associated with a building” means any of the following:

(a) A structure or fixture that is attached to a building or that is appurtenant to a building.

(b) A structure or fixture that provides a specific purpose or use related to the use of a building.

(c) A structure or fixture for which the intent is that it becomes a permanent addition to a building.

(18) “Incompatible with existing uses of the land” means land which is within a recorded plat, whether as a subdivision defined under s. 236.02 (12), Stats., or other division of land recorded pursuant to s. 236.03 (1), Stats.

(18m) “Independent certified plan writer” means a certified plan writer not acting under contract with the department.

(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.

(20m) “Management plan” or “plan” means a plan that meets the requirements in s. NR 46.18.

(20s) “Material change” means a change in statute or administrative code that has a significant negative impact on an existing managed forest law order, as determined by the department when not explicitly stated by the legislature.

(21) “Municipality” means a town, village or city.

(21m) “Non-productive area” or “non-productive land” means land incapable of producing 20 cubic feet of merchantable timber per acre per year, land unsuitable for producing merchantable timber, or land designated by the owner as part of their 20% allowance of land not producing merchantable timber.

(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, a trust or similar entity, or as established by statute.

(24) “Owner’s dwelling” means the landowner’s domicile.

(25) “Parcel” means 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 application which is under the same ownership.

(26m) “Qualified forester” for the purposes of this subchapter, means any person meeting either the definition of “department forester” in s. NR 1.21 (2) (d) or “forester” in s. NR 1.21 (2) (e).

(26r) “Restoration” means the management of land to resume compliance with productivity requirements as established in s. 77.82 (1) (a) 2., Stats., and density requirements established in s. NR 46.17 (1) (c) 2.

(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” means 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 landowner 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).

**(30m)** “Structures and fixtures needed for sound forestry” means a structure or fixture that is placed on the land for the sole purpose of conducting a forest management practice that is either in the management plan, or agreed upon by the department and the owner.

**(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).

**(32m)** “Utilities” means any of the following:

(a) Indoor plumbing including water and sewer, piped to either a municipal or septic system.

(b) Electrical service by connection to the lines of a power company.

(c) Landline telephone service.

**(33)** “Wood products” or “forest products” means those items listed on the current schedule of stumpage values in s. NR 46.30.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (8), Register, October, 1992, No. 442, eff. 11-1-92; r. (25) (a), renum. (intro.) and (b) and am., Register, October, 1994, No. 466, eff. 11-1-94; r. and recr. (9), Register, December, 1998, No. 516, eff. 1-2-99; correction in (15) made under s. 13.93 (2m) (b) 7., Stats., Register, December, 1998, No. 516; correction in (13) made under s. 13.93 (2m) (b) 7., Stats.; CR 03-034: cr. (26m) Register October 2003 No. 574, eff. 11-1-03; CR 04-136: cr. (2m) and (20m), am. (21), r. (27) Register July 2005 No. 595, eff. 8-1-05; emerg. cr. (18m) and (20s), eff. 10-4-05; CR 05-087: cr. (18m) and (20s) Register May 2006 No. 605, eff. 6-1-06; CR 07-024: am. (25), Register October 2007 No. 622, eff. 11-1-07; CR 08-023b: cr. (3m), am. (23) Register February 2010 No. 650, eff. 3-1-10; CR 11-013: renum. (1) to be (1m), r. (20s), am. (18), (25), renum. (26) to be (1) and am. Register December 2011 No. 672, eff. 1-1-12; correction in (9) made under s. 35.17, Stats., Register October 2018 No. 754; CR 18-086: r. and recr. (1m), renum. (2) (intro.) to (2) and am., r. (2) (table), am. (16), cr. (17g), (17r), (20s), (21m), r. (22), cr. (26r), (30m), (32m), am. (33) Register February 2020 No. 770, eff. 3-1-20; correction in (30m) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.16 Managed forest land application. (1)** APPLICATION DEADLINES. An application for a new designation or a renewal of land as managed forest land shall be signed by all owners on forms provided by the department and filed as follows:

(a) Applications shall be received by the department no later than June 1 to be considered for designation effective the following January 1.

(d) Lands subject to an ownership change after the application deadline, but before the order of designation has been issued, may not be designated as managed forest land for the year for which the original application was submitted. The new owner may submit a new and complete application by the next applicable deadline. The department may designate land included on the application that remains under the original ownership effective January 1 of the year for which the original application was submitted providing the remaining land qualifies for entry. Ownership changes taking place after the issuance of an order of designation, but before January 1, shall be processed as a normal transfer after January 1, or the order shall be rescinded.

(e) Each application submitted to the department for a new designation or a conversion of forest cropland to managed forest land shall include a nonrefundable application fee of \$30.00 per county in which the land that is the subject of the application is located. This fee shall be submitted to the department within 14 days of the submission of the application along with a printed remittance form provided by the department.

**Note:** This subsection interprets and administers s. 77.82 (2m) and (4), Stats., relating to application fees.

**(2) ATTACHMENTS.** (a) A copy of the recorded legal instrument giving the applicant an ownership interest in the land sub-

ject to the application shall accompany and be part of the application.

(b) The applicant shall furnish a copy of a recent property tax bill or other documentation showing the parcel identification number used by that county to identify the specific real estate parcel being applied for designation.

(c) Upon request by the department, the applicant shall also submit a copy of the legal instrument giving the applicant an ownership interest in all land in the same municipality which is contiguous to the land subject to the application.

(d) Upon request by the department, the applicant shall furnish further documentation on the establishment, by-laws, agreements or the status of corporations, partnerships, trusts and cooperatives having an ownership interest in the land subject to the application.

(e) A copy of any certified survey map recorded for the land subject to the application, or referenced in the legal instrument provided under par. (a) and pertaining to land adjacent to land subject to the application shall accompany and be part of the application.

(f) A management plan, on forms provided by the department, signed by all persons with an ownership interest.

(g) A map, on forms provided by the department, showing land eligible for designation and areas designated as closed to public access under s. 77.83, Stats. The map shall show major land features, using conventional map symbols, and vegetation cover types indicating species, size and density where appropriate.

1. Productive cover types must be individually mapped when the cover type consists of 2 or more contiguous acres.

2. For lands designated as managed forest lands prior to January 1, 2022, non-productive areas of the entry must be mapped when any contiguous area of non-productive land is at least 2 acres in size.

3. For lands designated as managed forest lands on or after January 1, 2022, non-productive areas of the entry must be mapped when any contiguous area of non-productive land is at least 1 acre in size.

(h) Reconnaissance data and scheduled practices on electronic forms provided by the department.

**Note:** Forms can be obtained electronically through the Wisconsin Forest Inventory and Reporting System (WisFIRS).

**(3) ENCUMBRANCES.** Any person holding encumbrances on the land subject to the application shall sign the application prior to its filing to indicate agreement with it.

**(4) UNPAID TAXES.** The applicant shall upon request of the department 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 or renewal in the same year, shall be designated under the same order of designation. All eligible land under the same ownership that crosses any municipal boundary where land designated for entry in any one municipality is less than the minimum parcel size or less than 80% productive, when applied for designation in the same year, shall be designated under the same order of designation. This subsection does not apply to land added to an existing managed forest land entry under sub. (7).

**(6) APPLICATION AMENDMENTS.** An application for designation of land as managed forest land may be altered or amended to accurately reflect lands eligible for entry prior to issuance of the order of designation.

(7) ADDITIONS. An owner may apply to the department to add land to a managed forest land order. To be eligible, the addition shall be a parcel that is at least 3 acres in size and that is contiguous to land that is designated as managed forest land on the date the application for addition is submitted. Land contained in an application for addition shall meet all current eligibility requirements under s. NR 46.17 and s. 77.82 (1) (a), Stats., except for minimum acreage and productivity requirements, which shall be met at the time land is designated as managed forest land. Land contained in an application for addition shall have the same ownership as the existing entry.

(7m) RENEWALS. (a) All land designated as managed forest land may be eligible for renewal. The department shall approve applications for an additional 25- or 50-year period at the end of an existing order period if all of the following are met:

1. The land meets all eligibility requirements outlined in s. NR 46.17 and s. 77.82 (1), Stats.

2. Items listed in s. 77.82 (3) (c), Stats., have been updated within the 5 years prior to the date of the application for renewal and practices in s. NR 46.18 (2) and (3) have been scheduled during the renewal order period; or a new management plan is submitted with the renewal application that meets all management plan requirements for new entries.

3. The owner is in compliance with all aspects of the management plan that is in effect on the date that the application for renewal is filed.

(b) 1. If there is a parcel within the order that is less than 20 acres but greater than or equal to 10 acres, the land may be renewed once.

4. If the current entry contains a parcel of managed forest land that is less than 20 acres and that parcel will remain less than 20 acres in the renewal period, then the parcel on the renewal application shall be identical to the current enrollment without any changes to acreage other than those provided for in s. NR 46.27 (1). If such a parcel includes an ineligible building or improvement, a withdrawal under s. 77.88 (3j), Stats., may be used to rectify the situation and allow the existing and renewed lands to be identical on the renewal application, subject to constraints provided for in s. 77.88 (3j) (b), Stats. To be considered identical, the withdrawal form shall be submitted before the department can approve the renewal application.

(9) DEPARTMENT PREPARED APPLICATIONS. (a) The department shall refer all requests for managed forest law applications to certified plan writers.

(b) The department may agree to develop an application to be filed under s. 77.82 (2), (4), (4m), or (12), Stats., if, by the January 1 prior to the application deadline, services by an independent certified plan writer are not available in the county in which the land is located. The department shall notify the owner in writing if the department agrees to prepare the management plan. Managed forest law applications includes requirements under s. 77.82 (2), (2m), and (3), Stats., and s. NR 46.16 (1), (2), (3), and (6), and s. NR 46.18.

(10) APPLICATION SUBMISSION AND DATA COLLECTION. All applications submitted to the department shall be completed and submitted electronically through the Wisconsin Forest Inventory and Reporting System (WisFIRS) by a certified plan writer, unless a certified plan writer is unavailable, as provided for in s. 77.82 (3) (am), Stats.

**Note:** This section interprets and administers s. 77.82 (1), (2) and (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.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (7), Register, October, 1987, No. 382, eff. 11-1-87; am. (4), Register, October, 1990, No. 418, eff. 11-1-90; cr. (1) (c), Register, October, 1994, No. 466, eff. 11-1-94; am. (1) (b),

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Register, October, 1995, No. 478, eff. 11-1-95; am. (2), Register, October, 1997, No. 502, eff. 11-1-97; cr. (8), Register, December, 1998, No. 516, eff. 1-2-99; cr. (1) (b) 3., Register, October, 2000, No. 538, eff. 11-1-00; CR 03-034: am. (1) (c) Register October 2003 No. 574, eff. 11-1-03; CR 04-136: r. and recr. (1), am. (2) (a) and (7), cr. (2) (e) Register July 2005 No. 595, eff. 8-1-05; CR 07-024: cr. (1) (e), am. (5), Register October 2007 No. 622., eff. 11-1-07; CR 09-031: am. (5) Register November 2009 No. 647, eff. 12-1-09; CR 08-023b: am. (1) (b) and (6) Register February 2010 No. 650, eff. 3-1-10; CR 10-031: cr. (1) (cm), am. (7) Register October 2010 No. 658, eff. 11-1-10; CR 11-013: am. (1) (intro.), (a), (cm), (d), (e), (2) (a) to (e), (3) to (7), r. (1) (b), (c), (8), cr. (2) (f), (g), (h), (9) Register December 2011 No. 672, eff. 1-1-12; correction in (9) (b) made under s. 13.92 (4) (b) 7., Stats., Register January 2017 No. 733; CR 18-086: am. (1) (intro.), (a), r. (1) (cm), am. (1) (d), (e), renum. (2) (g) to (2) (g) (intro.), cr. (2) (g) 1. to 3., am. (2) (h), (5), (7), cr. (7m), (10), am. (3) (c) Register February 2020 No. 770, eff. 3-1-20; correction in (2) (f), (7m) (a) 1. made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.165 Certified plan writer. (1) PURPOSE.** The purpose of this section is to establish a program to identify and qualify non-department individuals to become certified to prepare management plans for the department under the managed forest land program.

(2) TRAINING MATERIALS AND GUIDANCE. The department shall provide training materials and department guidance for management plan development.

(3) CERTIFICATION REQUIREMENTS. The department shall certify an individual as a plan writer if the individual:

(a) Applies and submits information required consistent with application deadlines specified by the department on forms prepared and provided by the department for certification to prepare applications under the managed forest land program.

(b) Is a cooperating forester as defined in s. NR 1.21 (2) (b) and participates and complies with the “cooperating forester program” as provided in s. NR 1.213.

(c) Completes a basic training session sponsored by the department.

(d) Submits within 120 days of attending the basic training session under par. (c) any required training materials which must be reviewed and approved by the department.

(4) CERTIFICATION MAINTENANCE. To maintain plan writer certification, the certified plan writer shall:

(a) Comply with all guidelines, manuals and directives provided by the department at the time of application and during training to maintain certification status.

(b) Prepare a minimum of one managed forest law management plan every 2 years which has been approved by the department.

(c) Attend one department sponsored update training session each year.

(d) Prepare managed forest law management plans consistent with department guidelines, manuals and directives.

(e) Maintain status as a cooperating forester as defined in s. NR 1.21 (2) (b) and participate and comply with the “cooperating forester program” as provided in s. NR 1.213.

(f) On or before May 1 of each year submit a report of managed forest law management plan fees charged as an independent certified plan writer during the preceding 12 months in a method approved by the department. The report shall include the cost per acre, the county where the land was located and the acres covered by the plan.

(5) REVOKING CERTIFICATION. (a) The department may revoke the certification of a plan writer for failure to comply with any certification maintenance requirements in sub. (4).

(b) Revocation may be for a period of no more than 2 years if revocation is the result of failure to comply with sub. (4) (a) or (d).

(c) Certified plan writers shall be notified of the cause for revocation.

(6) CERTIFICATION FOLLOWING REVOCATION. (a) If certification was revoked for a failure to comply with sub. (4) (b), (c), (e) or (f), the individual may immediately apply to be certified by completing the requirements under sub. (3).

(b) If certification was revoked for a failure to comply with sub. (4) (a) or (d), the individual may not apply to be certified until the period of revocation has been completed. Applicants shall:

1. Comply with the requirements under sub. (3) (a), (b) and (c).
2. Submit within 120 days of attending the basic training session 2 managed forest law management plans prepared after the certification was revoked which are approved by the department.

**History:** CR 04-136: cr. Register July 2005 No. 595, eff. 8-1-05; emerg. cr. (4) (f) and am. (6) (a), eff. 10-4-05; CR 05-087: cr. (4) (f), am. (6) (a) Register May 2006 No. 605, eff. 6-1-06; CR 10-031: am. (4) (f) Register October 2010 No. 658, eff. 11-1-10; CR 11-013: am. (3) (a), (d), (4) (f) Register December 2011 No. 672, eff. 1-1-12; CR 18-086: am. (3) (c) Register February 2020 No. 770, eff. 3-1-20.

**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-productive land as defined in s. NR 46.15 (21m) or a combination of those types of land.

1. For purposes of this determination, for lands designated as managed forest lands prior to January 1, 2022, the department shall consider only contiguous areas of non-productive land that comprise 2 or more acres.

2. For purposes of this determination, for lands designated as managed forest lands on or after January 1, 2022, the department shall consider only contiguous areas of non-productive land that comprise 1 or more acres.

(c) 1. If the portion of land considered capable of producing merchantable timber in par. (a) does not meet density requirements established in subd. 2., it may be designated as managed forest land if the department determines that, within a reasonable timeframe, stocking levels can be increased to be consistent with density requirements and mandatory practices needed to achieve density standards are established in the management plan.

2. Density standards established in the table below do not address other stand-level regeneration guidelines, such as adequate levels of pre-harvest and post-harvest advanced regeneration or percent stocking to ensure continued stand productivity. On a site-by-site basis, site conditions, species, and other regeneration guidelines specific to Wisconsin cover types may be evaluated to determine an alternative density standard.

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Density Standards
Seedlings	0"-1"	800 trees per acre for natural stands. 400 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	5"-9"	7 cords per acre
For other species	5"-11"	
Sawtimber		
For conifer species	9"+	3,000 board feet per acre.
For other species	11"	

(2) MINIMUM WIDTH. The minimum width of managed forest land is 120 feet except that segments less than 120 feet in width are permitted if the length to width ratio does not exceed 4 to 1.

(3) BUILDINGS ON MANAGED FOREST LAND. (a) *Buildings or improvements associated with buildings.* 1. For lands designated or renewed as managed forest land in 2017 and later, a building or an improvement associated with a building that is placed or constructed on land renders the land not eligible for designation.

2. For lands designated as managed forest land prior to 2017, a building is allowed if it is not considered developed for human residence as defined in s. NR 46.15 (9).

(b) *Hunting blinds.* Tree stands and hunting blinds are permitted on lands enrolled in the managed forest law program if they meet all of the following criteria:

1. Are not connected to utilities;
2. Are not used as a human residence;
3. Do not interfere with forestry practices; and
4. Are either:

a. Tree stands and hunting blinds owned by, or constructed with permission of, the landowner; or

b. Portable tree stands and hunting blinds placed on land designated as open to public access by a member of the public, and completely removed each day at the close of shooting hours.

(c) *Structures and fixtures needed for sound forestry.* Structures and fixtures placed on land enrolled in managed forest law for this purpose shall be removed following the completion of the practice. Structures and fixtures needed for sound forestry may not include those that meet the definition of a building.

(4) WITHDRAWN LAND. Land withdrawn under s. 77.88 (1), (3k), or (3L), Stats., for failure to meet productivity requirements provided for in s. NR 46.17 (1) (c) 2., may not be eligible for reentry in the program unless the department determines that there has been an environmental, ecological, or economic change that would allow the land to meet density requirements as provided for in s. NR 46.17 (1) (c) 2., and productivity requirements as provided for in s. 77.82 (1), Stats.

(5) LEASES OR AGREEMENTS. An owner of managed forest land may enter into a lease or agreement on such lands so long as the terms of the lease or agreement do not conflict or interfere with any aspect of this chapter or subch. VI of ch. 77, Stats.

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

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2), Register, October, 1989, No. 406, eff. 11-1-89; CR 18-086: renun. (1) (b) to (1) (b) (intro.) and am., cr. (1) (b) 1., 2., (c), r. and recr. (3), cr. (4), (5) Register February 2020 No. 770, eff. 3-1-20; correction in (1) (c) 1. made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.18 Management plan.** (2) MANDATORY PRACTICES. The management plan shall be prepared on forms provided through the Wisconsin Forest Inventory and Reporting System (WisFIRS), 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. Practices included in the management plan and any additional practices needed to complete a scheduled practice or establish regeneration after a scheduled practice may not be eligible for an analysis under s. NR 46.215 until such practices have been sufficiently attempted, as determined by the department, even if the additional practices are not overtly identified in the management plan. Practices projected beyond the term of the order may be added, if requested by the landowner. 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 and hardwoods from competing vegetation.
- (d) Reforestation or afforestation of land to meet one of the size and density requirements established in s. NR 46.17 (1).
- (e) Post-harvest and pre-harvest treatment to ensure adequate regeneration.
- (f) Soil conservation practices that may be necessary to control any soil erosion that may result from department approved forestry practices.
- (g) Restoration of land, if required under s. NR 46.215.

**(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-productive land, which shall be calculated in accordance with s. NR 46.17 (1) (b).
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 subd. 2. a. and b.

a. The creation of openings and other vegetative cover not producing forest products at the level meeting density requirements under s. 77.82 (1) (a) 2., Stats., is allowed so long as the area of created openings or other vegetative cover, combined with other non-productive land, does not exceed 20% of the managed forest land parcel, which shall be calculated in accordance with s. NR 46.17 (1) (b).

b. In addition to practices approved under subd. 2. 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.** (a) 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:

1. Other land of the owner entered as managed forest land, forest crop land or other forest tax law programs administered by the department.

3. The existence of a management plan prepared by or for the owner and acceptable to the department. The management plan shall be readily available to the department upon written request or audit. A management plan under this section shall include all of the following:

a. Maps or a GIS database at a scale usable for forest management and showing land eligible for designation. The maps or database shall represent current conditions, and include the requirements provided for in s. 77.82 (3) (c) 4. and 5., Stats. Maps, in a format approved by the department, that show any land designated as open to public recreation and meeting the requirements in s. NR 46.21 (3) (c) shall be provided.

b. Reconnaissance data and scheduled practices using the procedure defined in subd. 4.

4. At the time of application to become a large ownership, submission of legal descriptions and maps or aerial photographs that meet the requirements established in s. 77.82 (3) (c) 4. and 5., Stats., for the land being entered, and a written commitment from an owner that describes the management plan that is required in subd. 3. and outlines the procedure used to update and amend the management plan, or that fulfills requirements established in subd. 6., if applicable. The information provided in this subdivision shall be updated when land is added to, transferred from, or renewed under the ownership.

5. An owner's demonstrated consistent accessibility to competent technical forest management assistance through staff or consultant services.

6. If the land considered for large ownership is under a nationally recognized third-party forest certification standard with a valid certificate held by the managed forest land owner, the land may qualify as a large ownership without fulfilling requirements under subd. 3. if the owner maintains the third-party certification and provides maps, in a format approved by the department, that show lands designated as open to public recreation and meeting the requirements in s. NR 46.21 (3) (c).

**Note:** Examples of nationally recognized third-party forest certification standards include the American Tree Farm System®, the Forest Stewardship Council®, and the Sustainable Forestry Initiative®.

(b) The department may revoke large ownership status for large ownerships failing to meet requirements established in par. (a). Large ownerships shall be notified of the cause for revocation in writing, and shall be given one year to develop a management plan under s. 77.82 (3), Stats., that contains all items listed in s. NR 46.16 (2) (f), (g), and (h).

(c) Large ownerships shall supply the department, upon written request, additional information required to determine owner compliance with s. 77.82 (1), Stats., and this section as provided for in s. 77.82 (2) and (3), Stats.

**(5) MANAGEMENT PLAN AS A CONDITION OF DESIGNATION.** (am) A management plan agreed to by the department and the owner is a condition of designation.

(bm) Management plans for applications under s. NR 46.16 (1) (a) received on or before June 1 shall be prepared by a certified plan writer or the department itself.

1. Management plans shall be approved by the department



no later than October 1 of the year in which the order of designation will be issued. The department shall approve a management plan if all the following apply:

b. The management plan includes all requirements under subs. (2) and (3), as approved by the department.

d. All owners have signed the management plan.

2. As a condition of designating the land for plans prepared by the department, the applicant shall pay the management plan fee no later than October 1 of the year in which the order of designation will be issued.

3. Failure to have a management plan approved by the department on or before October 1 of the year in which the order of designation will be issued or a later date agreed to by the department, conditioned by s. 77.82 (9), Stats., will result in a denial of the application.

(dm) Management plans submitted by June 1 that are returned to a certified plan writer by the department for revisions shall be resubmitted by September 15. Plans resubmitted after September 15 that are not approvable may be denied. Extensions may be granted with department approval.

**Note:** The treatment of sub. (5) as revised and published in July 2005 and May 2006, first applies to management plans that are filed on or after November 1, 2005.

**(6) MODIFICATION OF DESIGNATION OF CLOSED OR OPEN AREAS.** A landowner may modify the designation of a closed or open area twice during the period beginning with April 28, 2004 and ending with the expiration date of the order. Requests for changes in the open/closed designation shall be in writing or on department forms filed with the department. Requests received by the department no later than December 1 in a given year will be eligible to be effective the following January 1. Requests received by the department after December 1 and before the end of the year, shall be effective January 1 of the second year beginning after the year in which the form is received.

**Note:** Requests to change the open/closed status shall be filed by the deadline. Forms may be obtained online at [dnr.wi.gov](http://dnr.wi.gov), search keywords "Managed Forest Law".

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

**(8) MANAGEMENT PLAN FEE.** (a) 1m. The department shall charge a management plan fee for plans the department prepares for applications filed under s. 77.82 (2), (4), (4m), and (12), Stats.

2. The management plan fee will be based on a formula established in this section. The fee assessed shall be the fee in effect on the June 2 following the date the application was filed.

(b) On June 2 of each year the statewide management plan fee shall be calculated. The management plan fee shall consist of a cost per acre rate. The rates shall be calculated by averaging the cost preparation data submitted by independent certified plan writers under s. NR 46.165 (4) (f) from the 12-month period ending on the prior May 1.

**(9) IDENTIFIED RISK.** Forest regeneration or health concerns that have foreseeable repercussions on stand productivity shall be identified in the management plan. These identified risks to lands enrolled that are identified in the management plan may not be the cause for an analysis under s. NR 46.215.

**(10) AMENDING A MANAGEMENT PLAN.** Owners may amend their management plan under s. 77.82 (3) (f), Stats., for reasons that include:

(a) Landowner requests a change that maintains the management plan's required compliance with the provisions of this chapter and subch. VI of ch. 77, Stats.

(b) The management plan is inaccurate or missing information.

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(c) On-the-ground conditions have changed since the time of entry to the extent that the prescribed practices in the plan are no longer considered sound forestry practices.

(d) Changes in silvicultural research and practices, including invasive species management, to the extent that the prescribed practices in the plan are no longer considered sound forestry practices.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. (6), Register, October, 1991, No. 430, eff. 11-1-91; am. (5), Register, October, 1997, No. 502, eff. 11-1-97; am. (6), Register, October, 2000, No. 538, eff. 11-1-00; CR 03-034: renum. and am. (1) (a) and (b), cr. (1) (b) and (c) Register October 2003 No. 574, eff. 11-1-03; CR 04-136: am. (5) and (6) Register July 2005 No. 595, eff. 8-1-05; emerg. am. (5) (a) 1. to 3. and (b) (intro.) and 1., cr. (7) and (8), eff. 10-4-05; CR 05-087: am. (5) (a) 1. to 3. and (b) (intro.) and 1., cr. (7) and (8) Register May 2006 No. 605, eff. 6-1-06; CR 06-027: am. (2) (c) and (e) Register October 2006 No. 610, eff. 11-1-06; CR 09-031: am. (5) (a) 1. to 3. Register November 2009 No. 647, eff. 12-1-09; CR 10-031: am. (2) (d) Table and (8) (b), cr. (5) (c), r. (7) (c) Register October 2010 No. 658, eff. 11-1-10; CR 11-013: r. (1), (5) (a) 1. a., c., (b), (c), (7), (8) (a) 1., renum. (4) (intro.), (b) to (e) to be (4) (a) (intro.), 2. to 5., renum. (4) (a) to be (4) (a) 1. and am., cr. (4) (b), am. (5) (a) (intro.), 1. (intro.), b., d., 2., 3., (8) (a) (intro.), 2., (b) Register December 2011 No. 672, eff. 1-1-12; (5) (intro.), (a), (8) (a) (intro.) renumbered to be (5) (am), (bm), (8) (a) 1m. under s. 13.92 (4) (b) 1., Stats., Register December 2011 No. 672; correction in (8) (a) 1m. made under s. 13.92 (4) (b) 7., Stats., Register January 2017 No. 733; CR 18-086: am. (2) (intro.), renum. (2) (d) (intro.) to (2) (d) and am., r. (2) (d) (table), cr. (2) (g), am. (3) (b) 1., 2. a., r. (4) (a) 2., renum. (4) (a) 3. to (4) (a) 3. (intro.) and am., cr. (4) (a) 3. a., b., am. (4) (a) 4., cr. (4) (a) 6., r. and recr. (4) (b), cr. (4) (c), am. (5) (bm), cr. (5) (dm), (9), (10) Register February 2020 No. 770, eff. 3-1-20; corrections in (2) (e), (4) (b), (c), (10) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.185 Forestry practices. (1) INCOMPLETE NOTICE OF INTENT TO CUT.** In accordance with s. 77.86 (1) (b), Stats., landowners shall file a notice of intent to cut on department forms prior to cutting on managed forest law lands. Incomplete notices shall be returned to the submitter to be completed. The complete notice shall be submitted 30 days before cutting takes place.

**(2) NOTICES OF INTENT TO CUT THAT REQUIRE DEPARTMENT APPROVAL.** Department approval of a submitted complete notice is required prior to harvest if any of the following apply:

(a) The notice does not conform to the approved management plan in place for the managed forest law land subject to the notice.

(b) The notice is not consistent with sound forestry.

(c) The owner requests on the form that the department review the notice.

(d) The person who submits the notice does not certify on the form that they meet one of the requirements provided in s. 77.86 (1) (b) 2., Stats. For purposes of applying this paragraph, "full-time profession" as used in s. 77.86 (1) (b) 2., Stats., means full-time employment by a business or company in a position requiring specialized knowledge or training.

**(3) EXPIRATION OF NOTICES OF INTENT TO CUT.** If the cutting has not commenced within 1 year of cutting notice submission or approval, as provided in s. 77.86 (3), Stats., the department may renew the cutting notice if all of the following apply:

(a) The owner or filer are in communication with the department and have adequately shown that a plan for the cutting within a reasonable timeframe is in place.

(b) A new notice would not be significantly different from the cutting notice on file, as determined by the department.

**History:** CR 18-086: cr. Register February 2020 No. 770, eff. 3-1-20; correction in (1) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.19 Closed area. (1) CLOSED ACREAGE LIMIT.** An owner of land designated as managed forest land may designate a maximum of 320 acres in the municipality as closed to public access in accordance with sub. (3).

**(3) CLOSED AREA CONFIGURATION.** A closed area may consist of any combination of the following:

- (a) A parcel or parcels of managed forest land.
- (b) All of an owner's managed forest land within quarter quarter sections, government lots, or fractional lots.
- (c) An additional block of acreage within a quarter quarter section, government lot or fractional lot, if the additional block is contiguous to existing closed acreage, if applicable, and does not exceed a length to width ratio of 4 to 1, unless limited by the size of the entry.

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

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. Register, October, 1995, No. 478, eff. 11-1-95; CR 04-136: r. and recr. Register July 2005 No. 595, eff. 8-1-05; CR 18-086: am. (1), r. (2), r. and recr. (3) Register February 2020 No. 770, eff. 3-1-20.

**NR 46.20 Public access. (1) PUBLIC ACCESS REQUIREMENTS.** The owner of managed forest land shall provide public access on foot to land designated as open to public access for activities authorized in s. 77.83 (2) (a), Stats., unless it has been designated closed under s. 77.83 (1) (a), Stats. Public access on foot to open managed forest land shall satisfy one of the following conditions:

(a) *Contiguous to public land.* The land designated as open managed forest land is contiguous to other land or public roads that are open to public access on foot. Lands contiguous to other land open to public access at a single point are not considered to have met this requirement.

(b) *Easement or agreement.* By easement or agreement, the owner has obtained a reasonable route or location at which the public may access the open managed forest land on foot by crossing land that is not generally considered open to public access, which shall be designated in accordance with s. NR 46.21 (3).

(c) *Other land under same ownership.* The land designated as open managed forest land is accessible from other land or public roads that are open to public access on foot by crossing contiguous land of the owner which is not entered as managed forest land or is contiguous managed forest land of the owner which has been designated closed under s. 77.83 (2) (a), Stats. The owner may not restrict public access for activities authorized in s. 77.83 (2) (a), Stats., through or across such land except the access across such land may be limited to a reasonable corridor or location, which shall be designated in accordance with s. NR 46.21 (3).

**(2) OPEN LAND AGREEMENT.** An owner who chooses to designate any of their managed forest land as open shall certify on department-prepared forms that there is public access on foot to the land designated as open and that if the access changes or is removed during the order period the owner shall notify the department and change the designation of the land to closed under s. 77.83 (1) (a), Stats., if access meeting the requirements in this section can no longer be achieved.

**Note:** This section interprets and administers s. 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.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; CR 18-086: r. and recr. Register February 2020 No. 770, eff. 3-1-20.

**NR 46.21 Posting standards. (1) SIGN STANDARDS.** Signs designating open and closed managed forest lands shall meet all of the following requirements:

- (a) Are a minimum size of 11 inches by 11 inches.
- (b) Are in conspicuous view.
- (c) Are a minimum of 4 feet above the ground.
- (d) Are 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.

(e) All print is of equal size to other print on the sign, if sign standards are required under sub. (2) or (3).

**(2) CLOSED AREAS.** 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 this section and s. 943.13, Stats.

**(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.

(c) The method of public access to the land designated as open shall be clearly explained on the managed forest law map required under s. NR 46.25 as a comment. In addition to the explanation, if access to open managed forest land is across lands not open to public access, as provided in s. NR 46.20 (1) (b) or (c), the location of the access shall be reasonably and clearly identified on signs meeting the requirements of this section. Signs shall be at locations and in sufficient number to provide reasonable notice to those attempting access. The location of the sign or signs that show the access route or location and that are closest to the access point from a public road or other land open to public access shall be indicated on the managed forest law map required under s. NR 46.25. If the location of the sign indicating the access route or location changes during the order period, the owner shall notify the department.

**(4) COMMERCIAL LOGGING POSTING.** (a) Land within 300 feet of a commercial logging operation may not be posted to restrict public access prior to the date cutting commences.

(b) Restricted area signing for commercial logging operations may be continued only if 50% or more of the volume identified in the approved cutting notice or prescribed by the approved management plan is cut within one year of the date cutting is commenced and continues as indicated to the department.

**Note:** This section interprets and administers s. 77.83 (3), Stats., which authorizes the department to establish design standards for signs.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; CR 18-086: r. and recr. (1), am. (2) (a), r. (2) (b), am. (3) Register February 2020 No. 770, eff. 3-1-20; (2) (a) renum. to (2) under s. 13.92 (4) (b) 1., Stats., and correction in (1) (e) made under s. 13.92 (4) (b) 7., Stats., Register February 2020 No. 770.

**NR 46.215 Productivity. (1)** The department may require that an owner of managed forest land attempt to restore non-productive lands if it determines that all of the following conditions are met:

(a) The managed forest land parcel is not 80% productive as provided for in s. 77.82 (1) (a) 2., Stats., or land that is part of the 80% productive portion of the parcel does not meet density standards established in s. NR 46.17 (1) (c) 1.

(b) It is reasonably possible for the land to be restored so the parcel resumes compliance within a reasonable timeframe, based on guidelines specific to Wisconsin cover types.

(c) The estimated cost of restoration is less than the estimated withdrawal tax for the withdrawal of the minimum number of acres under s. NR 46.22 (1). To determine the estimated cost of restoration the department shall use data obtained through the administration of subch. VII of ch. NR 47 and may take into consideration any pertinent state grants available. Owners may dispute restoration cost estimates determined in

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this subdivision by obtaining and submitting to the department 3 quotes for the practices. Owners may be required to obtain quotes if the department has insufficient data from the administration of subch. VII of ch. NR 47.

(2) If restoration is required under sub. (1), the management plan on file with the department shall be amended to include restoration practices that are agreed upon by the owner and the department.

(a) The department may order a withdrawal under s. 77.88 (1), Stats., if an owner chooses not to adopt adequate restoration practices or if the department determines that the owner has not sufficiently attempted the restoration practices adopted in the management plan.

(b) The department may order a withdrawal under s. 77.88 (3k) or (3L), Stats., of the minimum number of whole acres needed to be withdrawn for the parcel to resume compliance with productivity requirements if restoration practices are adopted into the management plan and the restoration is sufficiently attempted, as determined by the department, but is not successful within the timeframe established in the management plan. If determined appropriate, the department and the owner may agree to extend the timeframe of the restoration.

**History:** CR 18-086: cr. Register February 2020 No. 770, eff. 3-1-20; correction in (1) (a) made under s. 13.92 (4) (b) 7., Stats., Register February 2020 No. 770.

**NR 46.22 Withdrawal. (1) WITHDRAWAL BY DEPARTMENT ORDER.** (a) The department may conduct any investigation necessary on managed forest land for purposes of ensuring compliance with program provisions provided in this chapter and subch. VI of ch. 77, Stats.

(b) The department may order withdrawal of land under s. 77.88 (1), Stats., if the land comprises any of the following:

1. An entire quarter quarter section, government lot or fractional lot of managed forest under the same order.
2. An entire parcel of managed forest land.
3. All managed forest land under the same order owned by the owner in a quarter quarter section, government lot or fractional lot.

(c) Land remaining after a withdrawal under this section shall meet eligibility requirements established in s. 77.82 (1), Stats., or the entire parcel of managed forest land may need to be withdrawn as provided for in s. 77.88 (1), Stats.

(2) VOLUNTARY WITHDRAWAL DEADLINES. Voluntary withdrawals submitted for processing under s. 77.88 (3), (3j), (3k), and (3L), Stats., shall be filed with the department on forms provided by the department. Eligible requests received by the department no later than December 1 will be effective by the following January 1. Eligible requests for withdrawal received by the department after December 1 and before the end of the year, shall be effective January 1 of the second year beginning after the year in which the form is received.

**Note:** Forms for withdrawal must be filed by the deadline. Forms for withdrawal may be obtained online at [dnr.wi.gov](http://dnr.wi.gov), search keywords "Managed Forest Law".

(3) VOLUNTARY WITHDRAWAL; OTHER CONSTRUCTION; SMALL LAND SALES. (a) Owners of managed forest land requesting to voluntarily withdraw land under s. 77.88 (3j), Stats., are responsible for all of the following:

1. Following any local ordinances that may apply to construction or land sales.
2. Providing a map or detailed written description that clearly defines the area requesting to be withdrawn in enough detail that the department is able to delineate the boundaries of the area requesting to be withdrawn and verify the acreage of

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the area. If the request does not clearly describe the area to be withdrawn, the department may deny the request for withdrawal.

(b) A withdrawal under this subsection may be used to rectify violations related to eligibility requirements established in s. 77.82 (1) (b), Stats., subject to the constraints established in s. 77.88 (3j) (b), Stats.

(4) VOLUNTARY WITHDRAWAL; PRODUCTIVITY; SUSTAINABILITY. Upon the request of an owner of managed forest land to withdraw part of a parcel under s. 77.88 (3k) or (3L), Stats., the department shall order withdrawal of the minimum number of whole acres that is necessary for the parcel to resume productivity requirements established in s. 77.82 (1), Stats., if all of the following apply:

(a) The department determines that the likely cause of the inability to meet productivity standards was a significant change in environmental or ecological condition that has occurred since the time of enrollment and the owner is not required to attempt restoration due to economic or other conditions as provided for in s. NR 46.215; or the department determines that the parcel does not meet productivity standards as a result of a land conveyance as described in s. NR 46.23.

(b) The anticipated cause of the change in suitability of the parcel is not due to owner noncompliance with the program as established in this chapter and subch. VI of ch. 77, Stats., or noncompliance with management guidance to address forest regeneration or health concerns that have foreseeable repercussions on stand productivity. For the purposes of this paragraph, areas cleared under an easement for a public road or railroad or utility right-of-way are considered outside of owner control and not an issue of compliance.

**Note:** Commonly accepted forest health guidelines can be found in Chapter 8 of the Department's Forest Management Guidelines PUB-FR-226. Forest regeneration concerns may include high deer population, invasive species, and other characteristics evaluated on a site-specific basis.

**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 withdrawal provisions under s. 77.88 (2), Stats., as it relates to the minimum size of a description of land that may be withdrawn.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. Register, October, 2000, No. 538, eff. 11-1-00; CR 18-086: r. and recr. (1), am. (2), cr. (3), (4) Register February 2020 No. 770, eff. 3-1-20; correction in (4) (intro.), (b) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.23 Sale or transfer. (1) DEPARTMENT ORDERED TRANSFERS.** Upon conveyance of managed forest land, the new owner of managed forest land shall file a transfer form or voluntarily withdraw all of the land conveyed within 30 days of the change in ownership. Failure to file a transfer form may render the managed forest land ineligible for continued designation. The department shall only issue an order transferring eligible conveyed land, except as provided in sub. (2m) (b). After the land conveyance, the department shall investigate both the land conveyed and the land retained, if any, to determine if eligibility requirements established in s. 77.82 (1), Stats., are met and may transfer or withdraw land subject to all of the following:

(a) If after a land conveyance the department determines a parcel meets all eligibility requirements other than that provided for in s. 77.82 (1) (a) 2., Stats., a partial withdrawal may occur under s. 77.88 (3k) or (3L), Stats., to allow the parcel to resume compliance with s. 77.82 (1) (a) 2., Stats. If after a withdrawal under s. 77.88 (3k) and (3L), Stats., the land no longer meets eligibility requirements due to parcel size, the land may be withdrawn as provided for in par. (b).

(b) If the department determines that the land conveyed does not meet the eligibility requirements under subch. VI of ch. 77, Stats., except as provided for in par. (a), or a transfer

form is not filed with the department, the department shall issue an order withdrawing the ineligible land. The withdrawal tax and fee under s. 77.88 (5) and (5m), Stats., shall be assessed on the land ineligible for continuation. If eligible land remains after such a withdrawal, the department shall issue an order transferring those lands if a transfer form for the eligible lands is filed with the department.

(c) If the department determines that the land retained after the conveyance, if any, does not meet the eligibility requirements under subch. VI of ch. 77, Stats., except as provided for in par. (a), the department shall issue an order withdrawing the ineligible land. The withdrawal tax and fee under s. 77.88 (5) and (5m), Stats., shall be assessed on the land ineligible for continuation.

**(2m) LAND CONVEYED FROM A LARGE OWNERSHIP.** (a) A management commitment under s. NR 46.18 (4) (a) 4. does not qualify as a management plan under s. 77.88 (2) (ac), Stats., unless considerations under s. NR 46.18 (4) (a) are met. The transferee shall provide a management plan under s. 77.82 (3), Stats., with all items listed under s. NR 46.16 (2) (f), (g), and (h) and shall submit the management plan to the department for approval within one year of transfer.

(b) If parcel size requirements are met, land conveyed from a large ownership may be transferred even if eligibility criteria established in s. 77.82 (1) (a) 2., Stats., are not met, provided that upon the submission of the management plan required in par. (a), the owner voluntarily withdraws any ineligible acres following the procedure in sub. (1) (a).

(c) Land conveyed from a large ownership that does not meet requirements in pars. (a) and (b) within one year of the transfer shall be withdrawn under s. 77.88 (1), Stats. The withdrawal tax and fee under s. 77.88 (5) and (5m), Stats., shall be calculated on the transferred land and issued to the owners of record.

**(3) PUBLIC ACCESS DESIGNATION.** Eligible transfers requesting a change in the “open/closed” designation shall be in writing on department forms filed with and received by the department by December 1 for the change in the “open/closed” status to be eligible to be effective the following January 1. Requests for transfers, which change the “open/closed” designation, received by the department after December 1 but before the end of the year shall be effective January 1 of the second year beginning after the year in which the form is received.

**(4) ATTACHMENTS.** Each transfer request shall be on forms provided by the department and include the following:

(a) A copy of the recorded legal instrument giving the transferee an ownership interest in the land subject to the transfer.

(b) A copy of any certified survey map recorded for the transferred land transfer, or referenced in the legal instrument provided under par. (a).

(c) A copy of a recent property tax bill or other documentation showing the parcel identification number used by that county to identify the specific real estate parcel being transferred.

**Note:** Forms for transferring managed forest land should be sent to the DNR forester in the county where the land is located. Forms may be obtained online at [dnr.wi.gov](http://dnr.wi.gov), search keywords “Managed Forest Law”.

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

**(5) TRANSFER FEE.** Thirty dollars for each county included on the application to transfer shall be credited to the appropriation under s. 20.370 (2) (cr), Stats., from the transfer fee collected under s. 77.88 (2) (ac), Stats. The amount credited may not exceed the transfer fee collected.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; renum. to be (1), Published under s. 35.93, Stats. Updated on the first day of each month. Entire code is always current. The Register date on each page is the date the chapter was last published.

cr. (2), Register, October, 1989, No. 406, eff. 11-1-89; am. (1), Register, October, 1990, No. 418, eff. 11-1-90; cr. (3), Register, October, 2000, No. 538, eff. 11-1-00; CR 04-136: am. (2), cr. (4) Register July 2005 No. 595, eff. 8-1-05; CR 07-024: cr. (5), Register October 2007 No. 622, eff. 11-1-07; CR 11-013: cr. (2m), am. (4), (5) Register December 2011 No. 672, eff. 1-1-12; correction in (2m), (5), made under s. 13.92 (4) (b) 7., Stats., Register January 2017 No. 733; correction in (5) made under s. 13.92 (4) (b) 7., Stats., Register October 2018 No. 754; CR 18-086: r. and recr. (1), r. (2), renum. (2m) to (2m) (a) and am., cr. (2m) (title), (b), (c), am. (3) Register February 2020 No. 770, eff. 3-1-20; correction in (1) (a) to (c), (2m) (c) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.24 Alternative withdrawal tax. (1) ESTIMATE.** If calculated by the department, the determination of the withdrawal tax under s. 77.88 (5) (af) 2., Stats., shall be based on merchantable timber volume estimated from department forest cover type maps indicating timber size and density classes or from aerial photographic interpretation and values established by the current stumpage value schedule pursuant to s. 77.91 (1), Stats.

**(2) ACCURACY.** If the estimate of merchantable volume of timber for the purpose of calculating the alternative withdrawal tax under s. 77.88 (5) (af) 2., Stats., is made by an estimator other than the department, the cruise shall be established by on site sampling at an accuracy level  $\pm 15\%$  to  $\pm 20\%$  at 2 standard deviations for any one owner in a single municipality. The cost of such an estimate shall be paid by the landowner.

**(3) MERCHANTABLE TIMBER.** For the purpose of calculating the 5% stumpage value alternative for the withdrawal tax under s. 77.88 (5) (af) 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 within the department’s administrative area identified pursuant to s. 77.91 (1), Stats., in which the subject land is located,

(c) Located in terrain which can be commercially logged with equipment and logging methods commonly used by the timber producers operating within the department’s stumpage value zones identified pursuant to s. 77.91 (1), Stats., in which the subject land is located, and

(d) In sufficient volume to attract a commercial buyer if it were to be offered for sale.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (3) and (4), Register, October, 1990, No. 418, eff. 11-1-90; r. and recr. (1) and (2), Register, October, 1991, No. 430, eff. 11-1-91; r. and recr. (4), Register, October, 1997, No. 502, eff. 11-1-97; CR 11-013: am. (title), (1), (2), (3) (b), (c), r. (4), Register December 2011 No. 672, eff. 1-1-12; correction in (1), (2), (3) made under s. 13.92 (4) (b) 7., Stats., Register January 2017 No. 733; CR 18-086: am. (3) (c) Register February 2020 No. 770, eff. 3-1-20.

**NR 46.25 Information on location of managed forest land.** Information listing the location of open and closed managed forest land shall be in the form of annually updated reports and an online map that describes the location of land designated as open managed forest land.

**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.

**History:** Cr. Register, October, 1986, No. 370, eff. 11-1-86; CR 18-086: am. Register February 2020 No. 770, eff. 3-1-20.

**NR 46.27 Department orders. (1) CHANGING ORDERS.** In addition to orders established in subch. VI of ch. 77, Stats., the department may issue any of the following orders altering existing managed forest land orders:

(a) *Correction and amendment orders.* Correction and amendment orders may be issued to correct factual errors. These orders correct issued orders to coincide with facts that are determined to have been in place at the time of the issuance of

**the chapter was last published.**

the order, including a change in acreage based on surveys including certified surveys, assessors' plats, county GIS, or monument reestablishment projects that more clearly calculate acreage of lands enrolled. Amendment orders are also used when a landowner changes public access designation.

(b) *Rescinding orders.* Rescinding orders may be issued to cancel or adjust orders issued by the department. Rescinding orders may be issued in the following situations:

1. The department determines that the land, or part of the land, was entered into the program by department error. Errors in the application by the owner or the certified plan writer do not constitute department error.

2. The owner chooses to not be enrolled in the program after an order of designation is issued but prior to the effective date of that order.

3. The department determines that an order other than an order of designation was issued in error.

(2) **ORDERS OF DESIGNATION AS A CONTRACT.** (a) *Timeline for exempt withdrawals due to material change.* If a statute is enacted or a rule is promulgated that materially changes the terms of an existing order, as determined by the department, the department shall notify owners potentially impacted by the change. Owners shall send their request to withdraw their lands without withdrawal tax and fee due to the material change to the department in writing by the December 1 immediately following the effective date of the material change. If the material change is effective within 90 days preceding December 1, the owners have until the second December 1 following the effective date of the material change to request to withdraw their lands due to the material change.

(b) *Effective dates for exempt withdrawals due to material change.* Upon receipt of a written request for withdrawal, if the department determines that the order was materially changed, the department shall order the withdrawal of the entry without the withdrawal tax and fee established in s. 77.88 (5) and (5m), Stats. Requests for withdrawal provided to the department within the timelines established in par. (a) will be effective the following January 1 if received no later than December 1.

(c) *Land staying in the program after a material change.* Owners who do not declare their request to withdraw their land within the timeline established in par. (a), or who do not declare their request in writing, shall have elected to accept the modifications to the contract or shall follow normal withdrawal procedures established in s. 77.88 (3), Stats., including assessment of a withdrawal tax and fee as provided for in s. 77.88 (5) and (5m), Stats.

**History:** CR 18-086: cr. Register February 2020 No. 770, eff. 3-1-20; correction in (2) (c) made under s. 35.17, Stats., Register February 2020 No. 770.

**NR 46.28 Landowner contact information.** (1) Owners of land designated as managed forest land shall notify the department of a change in mailing address and other contact information.

(2) Mail returned to the department because it is undeliverable due to an incorrect address or otherwise shall be determined to have met the department's obligation of notifying the landowner for all aspects of this chapter and ch. 77, Stats.

**History:** CR 18-086: cr. Register February 2020 No. 770, eff. 3-1-20.

#### Subchapter IV — Stumpage Rates

**NR 46.30 Stumpage rates.** (1) **CUTTING REPORTS.**

(b) 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.

(c) 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.

(d) Peeled cordwood volume will be converted to volume of rough products by adding 12<sup>1</sup>/<sub>2</sub>% for hand-peeled or 25% for machine-peeled wood.

(g) 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 (lbs.)	
	Green	Seasoned
Cedar	3,150	3,050
Balsam Fir	4,250	4,050
Hemlock	4,800	4,650
Jack Pine	4,250	4,100
Red Pine	4,500	4,400
White Pine	4,200	4,000
Spruce	4,000	3,820
Tamarack	4,650	4,450
Aspen	4,500	4,300
White Birch	4,800	4,600
Yellow Birch	5,350	5,150
Basswood	3,850	3,650
Red Oak	5,500	5,350
White Oak	5,850	5,650
Mixed Hardwood	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.

**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; r. and recr. (2) (a), (b) and (c), Register, October, 1985, No. 358, eff. 11-1-85; renun. from NR 46.09 and am. (1) (d) and (2) (intro.), r. and recr. (2) (a) to (d), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2) (a) to (d), Register, October, 1987, No. 382, eff. 11-1-87; r. and recr. (2), Register, October, 1988, No. 394, eff. 11-1-88; r. and recr. (2) (a) to (c), Register, October, 1989, No. 406, eff. 11-1-89; r. and recr. (2) (a) to (c), Register, October, 1990, No. 418, eff. 11-1-90; r. (1) (e), renun. (1) (f) to be (1) (e), r. and recr. (2) (a) to (c), Register, October, 1991, No. 420, eff. 11-1-91; r. and recr. (2) (a) to (c), Register, October, 1992, No. 442, eff. 11-1-92; r. and recr. (2) (a) to (c), Register, October, 1993, No. 454, eff. 11-1-93; r. and recr. (2) (a) to (d), Register, October, 1994, No. 466, eff. 11-1-94; r. and recr. (2) (a) to (c), Register, October, 1995, No. 478, eff. 11-1-95; r. and recr. (2) (a) to (c), Register, October, 1996, No. 490, eff. 11-1-96; r. and recr. (2) (a) to (c), Register, October, 1997, No. 502, eff. 11-1-97; r. and recr. (2) (a) to (c), Register, October, 1998, No. 514, eff. 11-1-98; r. and recr. (2) (a) to (d), Register, October, 1999, No. 526, eff. 11-1-99; reprinted to correct table titles, Register, January, 2000, No. 529; r. and recr. (2) (a) to (c), Register, October, 2000 No. 538, eff. 11-1-00; CR 01-036: am. (1) (e) and r. and recr. (2) (a) to (c), Register October 2001 No. 550, eff. 11-1-01; CR 02-047: r. and recr. (2) (a) to (c), Register October 2002 No. 562, eff. 11-1-01; CR 03-034: r. and recr. (2) (a) to (c) Register October 2003 No. 574, eff. 11-1-03; CR 04-048: r. and recr. (2) (a) to (c) Register October 2004 No. 586, eff. 11-1-04; CR 05-030: r. and recr. (2) (a) to (c) Register October 2005 No. 598, eff. 11-1-05; CR 06-027: am. (1) (e) l., r. and recr. (2) (a) to (c), renun. (2) (d) to be (2) (e), cr. (2) (d) Register October 2006 No. 610, eff. 11-1-06; CR 07-024: renun. (1) (a), (b), (c), (d) and (e) to be (1) (b), (c), (d), (e) and (g) and am. (1) (e), cr. (1) (a) and (f), r. and recr. (2) (a) to (d), Register October 2007 No. 622, eff. 11-1-07; CR 08-023: r. and recr. (2) (a) to (d) Register October 2008 No. 634, eff. 11-1-08; CR 09-031: r. and recr. (2) (a) to (e), cr. (2) (f) and (g) Register November 2009 No. 647, eff. 12-1-09; CR 10-031: am. (1) (e) and (f), r. (2) Register October 2010 No. 658, eff. 11-1-10; CR 18-086: r. (1) (a), (e), (f) Register February 2020 No. 770, eff. 3-1-20; correction in (1) (table) made under s. 35.17, Stats., Register February 2020 No. 770.