

(32) "Tree scale" has the meaning established in s. NR 46.02 (24).

(33) "Wood products" or "forest products" means those items listed on the current schedule of stumpage values for severance or yield tax in s. NR 46.30.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**NR 46.16 Managed forest land petition. (1) FORMS.** (a) A petition for designation of land as managed forest land shall be signed by all owners, be fully completed on forms provided by the department and filed in accordance with par. (b).

(b) Petitions shall be postmarked or received by the department at P.O. Box 7963, Madison, WI 53707 no later than March 31 of each year to be considered for designation effective the following January 1.

(2) **ATTACHMENTS.** A certified copy of the legal instrument giving the petitioner an ownership interest in the land subject to the petition shall accompany and be part of the petition. Upon request by the department, the petitioner shall also submit a certified copy of the legal instrument giving the petitioner an ownership interest in all land in the same municipality which is contiguous to the land subject to the petition.

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

(4) **UNPAID TAXES.** The petitioner shall indicate on the petition if there are unpaid taxes on the land subject to the petition and shall, no later than August 15 following the March 31 petition filing deadline, furnish proof acceptable to the department that taxes are paid in full.

(5) **SAME OWNERSHIP.** All eligible land under the same ownership and located in the same municipality, when applied for designation in the same year, shall be designated under the same order of designation.

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

(7) **ADDITIONS.** An owner petitioning the department to designate 10 or more acres of land as managed forest land which is contiguous to designated managed forest land shall indicate on the petition whether the land subject to the petition is to be ordered designated as managed forest land under a separate order or as an addition to the previously designated and contiguous managed forest land.

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (7), Register, October, 1987, No. 382, eff. 11-1-87.

**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).

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(b) No more than 20% of a managed forest land parcel may consist of land unsuitable for producing merchantable timber as provided in s. 77.82 (1) (b) 1., Stats., or non-stocked land as defined in s. NR 46.15 (22) or a combination of those types of land.

(2) **MINIMUM WIDTH.** Land shall have an average minimum width of 120 feet to be eligible for designation.

(3) **BUILDINGS ON MANAGED FOREST LAND.** Land adjacent to buildings which is landscaped, improved or has ornamental planting or other alteration of vegetation and the land under such buildings is not eligible for designation.

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

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

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

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

(2) **FORMS; MANDATORY PRACTICES.** The management plan shall be prepared on forms provided by the department, signed by all owners and shall include a list of stands subject to mandatory practices, a schedule of completion dates and a description of the mandatory practices to be undertaken during the term of the order. The following practices, if determined applicable by the department, shall be addressed in the management plan:

(a) Harvesting mature timber according to sound forestry practices.

(b) Thinning plantations and natural stands for merchantable products according to sound forestry practices.

(c) Release of conifers from competing vegetation.

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

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

(e) Post-harvest treatment to insure adequate regeneration.

(f) Soil conservation practices that may be necessary to control any soil erosion that may result from department approved forestry practices.

(3) APPROVED PRACTICES. (a) The management plan may contain a schedule of approved but not mandatory forestry practices.

(b) The management plan may contain a schedule of approved but not mandatory practices for the management of forest resources other than trees including wildlife habitat, watersheds, and aesthetic features as follows:

1. No more than 20% of an owner's total contiguous designated managed forest land acreage may be non-stocked land, land unsuitable for producing merchantable timber or a combination of both. For purposes of this determination, the department shall consider only cover types comprising 2 or more acres.

2. On the 80% of a managed forest land parcel required to produce or be capable of producing 20 cubic feet per acre per year, practices for the management of forest resources other than trees may be approved consistent with owner objectives as provided in subpars. a. and b.

a. The creation of openings and other vegetative cover not producing forest products at the level meeting minimum eligibility requirements under s. 77.82 (1) (a) 2, Stats., may be approved so long as the total area of openings or vegetative cover, combined with land unsuitable for producing merchantable timber and non-stocked land, does not exceed 20% of the managed forest land parcel.

b. In addition to practices approved under subpar. a., other practices may be approved on managed forest land to accomplish the objectives of the owner relating to forest resources other than trees if such approved practices do not significantly alter the value of the merchantable stand of timber or preclude the growing of future forest crops for commercial use.

Such approved practices may include, where consistent with the landowner's objectives, dividing clear-cuts into smaller blocks, shortening or lengthening rotations, creating irregular cutting boundaries, leaving uncut small stands, strips or individual trees on clear-cut, modifying residual basal area on partial cuts, modifying species composition, reserving den or cavity trees, substituting partial cuts for clear-cuts or substituting clear-cuts for partial cuts.

(4) **LARGE OWNERSHIPS.** The requirements of this section for management plans may be modified by the department for ownerships exceeding 1,000 acres after consideration of the following:

a. Other land of the owner entered as managed forest land, forest crop land and woodland tax law land.

b. The number of counties in which lands proposed for entry or renewal or the owner's existing managed forest land and forest crop land and woodland tax law lands lie.

c. The existence and availability for review of a management plan prepared by or for the owner and acceptable to the department.

d. Submission of a written commitment from an owner to provide, upon department request, information from the management plan for review or audit. The commitment shall describe the management plan and outline the procedure used to update and amend the management plan.

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

(5) **MANAGEMENT PLAN AS A CONDITION OF DESIGNATION.** As a condition of designating the land, the owner shall sign the department approved management plan and return it to the department by August 1 of the year in which the order of designation will be issued. Failure to return the signed management plan by August 1 will result in a denial of the petition.

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

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**NR 46.19 Closed area.** (1) A closed area may consist of any contiguous area not to exceed 80 acres; or

(2) Any combination of 2 contiguous entire quarter quarter sections, governments lots or fractional lots.

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**NR 46.20 Public access.** (1) Except as provided in sub. (2), the owner of managed forest land may not restrict public access to such land for active-Register, October, 1987, No. 382

ities authorized in s. 77.83 (2) (a), Stats., unless it has been designated closed under s. 77.83 (1) (a), Stats.

(2) If public access to open managed forest land is available solely by crossing contiguous land of the owner which is not entered as managed forest land, contiguous managed forest land of the owner which has been designated closed under s. 77.83 (1) (a), Stats., or an access by easement or otherwise which provides the owner access, the owner may not restrict public access for activities authorized in s. 77.83 (2) (a), Stats., through or across such land except the owner may limit the public access across such land or access way to a reasonable corridor or location which is designated in accordance with s. NR 46.21 (3) (b).

Note: This section interprets and administers 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.

NR 46.21 Posting standards. (1) SIZE. Signs designating open and closed land shall be a minimum size of 11 by 11 inches.

(2) CLOSED AREAS. (a) Closed areas may be posted with commonly used no trespass signs or signs indicating the land is closed to public access or trespass, in conformance with par. (b) and s. 943.13, Stats.

(b) Closed and open area signs shall be posted as follows:

1. In conspicuous view a minimum of 4 feet above the ground, and
2. At an interval of at least 2 per one quarter mile on the boundary of the designated area or as otherwise approved by the department.

(3) OPEN AREAS. (a) Open areas are not required to be posted to identify they are managed forest land unless otherwise required in this section.

(b) Open areas may be posted in conformance with this section and s. 943.13, Stats., against uses other than hunting, fishing, hiking, sight-seeing and cross-country skiing as long as the posted signs indicate the land is managed forest land and the land is open to the public for hunting, fishing, hiking, sight-seeing and cross-country skiing.

(c) If access to open managed forest land is limited as provided in s. NR 46.20, the location of the access shall be reasonably identified on signs meeting the requirements of this section in print of equal size to other print on the sign. Signs shall be at locations and in sufficient number to provide reasonable notice to those attempting access.

(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

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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.

**NR 46.22 Withdrawal.** The department may order withdrawal of land under s. 77.88 (1), Stats., if the land comprises no less than:

(1) An entire quarter quarter section, government lot or fractional lot of managed forest under the same order; or

(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 if the withdrawal is required as a result of a mistake by the owner.

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.

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

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**NR 46.24 Withdrawal tax.** (1) **ESTIMATE.** Upon request of an owner, the department may provide an estimate of the alternative withdrawal tax based on forest type, stand size and density class, using available department forest cover type maps and the current stumpage value schedule.

(2) **ACCURACY.** The department's estimate of merchantable volume of timber for the purpose of calculating the alternative withdrawal tax shall be at an accuracy level of 15% to 20% at 2 standard deviations for any one owner in a single municipality.

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**NR 46.25 Information on location of managed forest land.** Information listing the location of open and closed managed forest law land shall be in the form of annually updated computer generated printouts showing acreage of open land by legal description, county and town and shall be offered for sale at the cost of copying and average mailing cost.

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

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**Subchapter IV — Stumpage Rates**

**NR 46.30 Stumpage rates. (1) CUTTING REPORTS.** (a) Wood products reported on cutting reports received by the department on or before December 1st for wood products cut prior to November 1 will be assessed on the basis of the stumpage value schedule in effect at the time of cutting.

(b) Wood products reported on cutting reports received by the department after December 1, or cut on or after November 1, will be assessed on the basis of the current stumpage value schedule.

(c) Peeled cordwood volume will be converted to volume of rough products by adding 12½% for hand-peeled or 25% for machine-peeled wood.

(d) A reduction of 30% of the stumpage value for severance and yield tax, as listed under sub. (2) will be made for those species salvaged as a result of catastrophic losses. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease, wind and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 30% of the merchantable timber on 10 contiguous acres or more and must result in a reduction of 30% or more in stumpage value to the owner as certified by the landowner on forms provided and verified by department appraisal. The landowner or representative may be required to accompany the department field inspector in the determination of eligibility for catastrophic reduction.

(e) Cordwood products sold as sawbolts by the landowner or sorted and sawed as sawbolts by the landowner will be reported as sawbolts under sub. (8).

(f) Cordwood products measured by weight will be converted to and reported as rough cord products.

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

(2) **STUMPAGE VALUES FOR SEVERANCE AND YIELD TAX.** Severance and yield schedule zones are established as designated on the map of the severance and yield schedule zones in par. (d) and the rates shall be as follows:

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

	Zone					
	1 Southern	2 Green Bay	3 Marinette	4 Blk River Falls	5 La Crosse	6 Eau Claire
Cedar	\$ 22.00	\$ 18.00	\$ 30.00	\$ 22.00	\$ 22.00	\$ 22.00
Fir	17.00	21.00	21.00	17.00	17.00	17.00
Hemlock	22.00	26.00	26.00	22.00	22.00	22.00
Pine						
Jack	36.00	36.00	36.00	33.00	33.00	33.00
Red	53.00	45.00	44.00	90.00	64.00	54.00
White	61.00	60.00	48.00	72.00	64.00	76.00
Spruce	35.00	36.00	36.00	35.00	35.00	35.00
Tamarack	35.00	36.00	36.00	35.00	35.00	35.00
Aspen	20.00	57.00	57.00	22.00	18.00	30.00
Ash	150.00	150.00	52.00	90.00	83.00	65.00
Basswood	69.00	184.00	95.00	65.00	65.00	65.00
Birch						
White	54.00	60.00	60.00	54.00	54.00	54.00
Yellow	69.00	99.00	99.00	69.00	69.00	69.00
Elm	80.00	50.00	78.00	75.00	75.00	21.00
Maple						
Sugar	67.00	166.00	121.00	69.00	94.00	111.00
Other	128.00	100.00	84.00	89.00	68.00	52.00
Other Hardwood	134.00	99.00	58.00	69.00	126.00	66.00
Oak						
Other	112.00	97.00	96.00	87.00	88.00	52.00
Red	196.00	238.00	264.00	120.00	146.00	104.00
White	196.00	119.00	144.00	74.00	98.00	72.00
Black Walnut	940.00	612.00	612.00	612.00	612.00	612.00

	Zone					
	7 Woodruff	8 Antigo	9 WI Rapids	10 Brule	11 Cumber- land	12 Park Falls
Cedar	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00
Fir	20.00	31.00	24.00	16.00	12.00	16.00
Hemlock	16.00	40.00	22.00	16.00	18.00	56.00
Pine						
Jack	44.00	44.00	44.00	38.00	38.00	38.00
Red	64.00	63.00	42.00	33.00	57.00	54.00
White	66.00	60.00	52.00	49.00	49.00	59.00
Spruce	27.00	52.00	41.00	34.00	33.00	29.00
Tamarack	27.00	52.00	41.00	34.00	33.00	29.00
Aspen	21.00	21.00	20.00	30.00	15.00	26.00
Ash	55.00	66.00	66.00	36.00	37.00	68.00
Basswood	76.00	81.00	75.00	43.00	33.00	61.00
Birch						
White	42.00	77.00	75.00	38.00	31.00	45.00
Yellow	58.00	80.00	67.00	60.00	38.00	81.00
Elm	90.00	91.00	91.00	52.00	21.00	35.00
Maple						
Sugar	84.00	92.00	89.00	52.00	29.00	53.00
Other	41.00	61.00	52.00	58.00	38.00	57.00
Other Hardwood	70.00	58.00	65.00	44.00	31.00	44.00
Oak						
Other	51.00	51.00	49.00	42.00	40.00	65.00
Red	102.00	89.00	51.00	62.00	87.00	103.00
White	73.00	73.00	73.00	53.00	52.00	58.00
Black Walnut	612.00	612.00	612.00	612.00	612.00	612.00



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

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
Cedar	\$ 7.50	\$ 7.60	\$ 9.80	\$ 7.50	\$ 7.50	\$ 7.50
Fir	4.60	8.80	8.80	5.90	5.90	5.90
Hemlock	4.50	11.00	11.00	4.50	4.50	4.50
Pine						
Jack	15.40	15.30	17.30	15.60	13.90	14.10
Red	13.30	15.60	15.80	14.90	11.30	13.80
White	7.60	12.20	11.70	7.10	7.00	7.60
Spruce	17.00	9.90	9.90	9.80	8.60	7.60
Tamarack	5.30	7.60	7.60	3.50	3.50	3.50
Aspen	4.00	6.90	10.90	5.20	4.00	4.50
Birch	5.40	7.50	7.50	5.50	5.50	5.50
Other Hardwood	12.40	6.10	7.50	5.10	3.80	4.80
Oak	6.00	11.40	8.80	5.50	4.50	4.20
Fuelwood	12.40	6.10	7.50	5.10	3.90	4.80
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	7.90	12.00	13.50	8.50	8.70	7.80
b. All other species	26.30	22.20	17.40	24.40	26.60	21.20

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	Park Falls
Cedar	\$ 4.00	\$ 3.70	\$ 6.00	\$ 1.80	\$ 5.00	\$ 3.10
Fir	3.80	4.50	6.00	2.90	2.80	3.30
Hemlock	4.40	5.10	4.60	3.80	4.00	5.40
Pine						
Jack	18.00	18.50	16.10	12.30	13.00	12.50
Red	13.20	16.30	16.50	10.00	12.50	11.80
White	6.10	7.00	14.20	6.20	5.20	5.60
Spruce	8.00	12.10	6.00	6.40	3.80	4.40
Tamarack	4.70	7.40	5.50	4.60	2.90	5.90
Aspen	6.10	7.00	3.30	4.70	4.20	4.60
Birch	6.70	6.40	3.90	4.40	3.00	5.20
Other Hardwood	6.20	6.10	4.10	4.40	3.10	3.90
Oak	8.70	8.30	7.00	5.40	6.30	3.40
Fuelwood	6.20	6.10	4.10	4.40	3.10	3.90
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	7.30	9.30	7.40	5.60	5.30	6.20
b. All other species	22.60	20.70	18.90	15.20	16.30	17.80

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

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire
<u>Posts &amp; Poles</u>						
7 and 8 ft.	\$ .13	\$ .18	\$ .18	\$ .14	\$ .17	\$ .14
10 and 12 ft.	.27	.36	.36	.28	.34	.28
14 and 16 ft.	.59	.64	.64	.76	.78	.61
18 and 20 ft.	.99	1.06	1.06	1.27	1.31	1.08
21 and 30 ft.	2.60	2.45	2.45	3.70	3.55	2.65
31 and 40 ft.	5.72	5.39	5.39	8.14	7.81	5.83
41 and 50 ft.	9.10	8.53	8.53	12.95	12.43	9.28
51 and 60 ft.	12.48	11.76	11.76	17.76	17.04	12.72
61 and 70 ft.	16.12	15.19	15.19	22.94	22.01	16.43

Christmas Trees

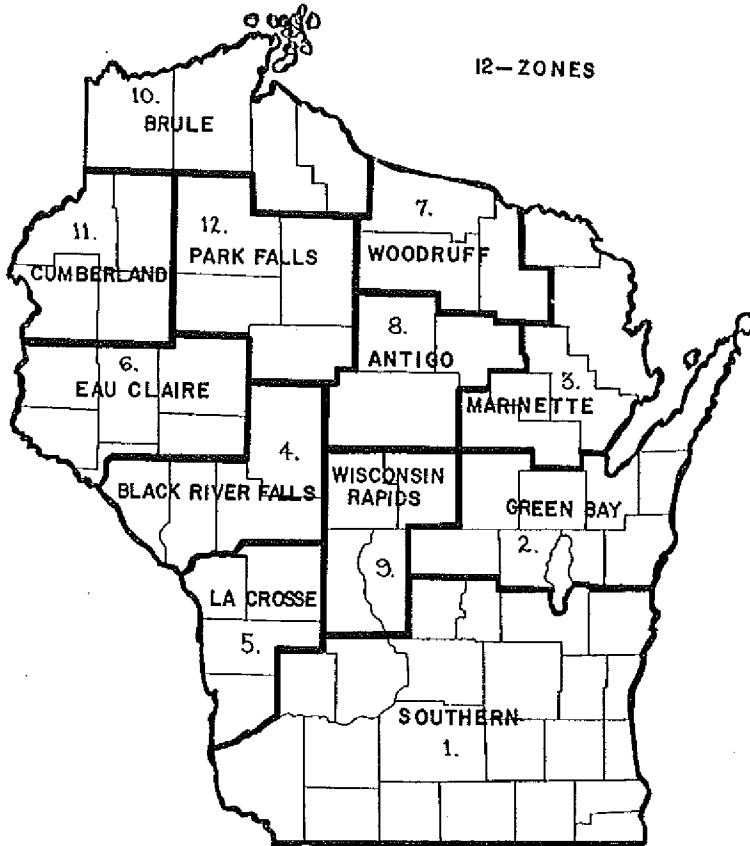
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50

	Zone					
	7	8	9	10	11	12
	Woodruff	Antigo	WI Rapids	Brule	Cumberland	Park Falls
<u>Posts &amp; Poles</u>						
7 and 8 ft.	\$ .15	\$ .16	\$ .15	\$ .12	\$ .13	\$ .16
10 and 12 ft.	.30	.32	.30	.24	.26	.33
14 and 16 ft.	.63	.65	.58	.54	.61	.70
18 and 20 ft.	1.04	1.08	.97	.89	1.02	1.17
21 and 30 ft.	2.65	2.70	2.40	2.35	2.75	3.05
31 and 40 ft.	5.83	5.94	5.28	5.17	6.05	6.71
41 and 50 ft.	9.28	9.45	8.40	8.23	9.63	10.68
51 and 60 ft.	12.72	12.96	11.52	11.28	13.20	14.64
61 and 70 ft.	16.43	16.74	14.88	14.57	17.05	18.91

Christmas Trees

Unsheared	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50

(d) Map of severence and yield schedule zones.



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (e), 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; renum. 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.