

## 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Note: Chapter NR 46 as it existed on January 31, 1980 was repealed and a new chapter NR 46 was created effective February 1, 1980.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 woodland tax law program and any other tax programs concerning private forest lands.

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

**NR 46.02 Definitions.** For the terms used in subchs. I and II, 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(2) "Commercial forest land" means forest land capable of producing wood products within 100 years and not withdrawn from timber production.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) Sawlogs-board feet, Scribner Decimal C log rule.

(b) Cords—piled cord, 4' x 4' x 96"-100" or 4' x 8' x 4'. Cord products of other dimensions shall be converted to standard cords.

(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 600 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 for severance tax.

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.

NR 46.03 Petitions or applications. (1) A petition for entry under the forest croplands or an application for entry under the woodland tax laws shall be filed with the department at Box 7921, Madison, Wisconsin 53707 no later than April 30 of each year for consideration in the same calendar year. Eligible lands shall be entered effective January 1 of the following calendar year.

(2) A petition or application shall not be complete without an attached copy of the instrument by which the petitioner or applicant acquired title or interest in the land. Applications for reentry of expiring contracts do not require proof of ownership.

(3) All parties with an interest in the land in fee or equity shall sign and agree to the petition or application.

(4) Submission of petitions or applications shall be in the manner as directed and on forms provided by the department.

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

**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 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 NR 46.06 and 46.10, and ss. 77.02 and 77.16, 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.

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(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.

(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 46.08 Forest croplands renewals. (1) A renewal notice form shall be sent certified mail by the department to the landowner's last post office address. The landowner shall complete and return the renewal notice form to the department within 60 days of the notice date. If the landowner does not return the renewal notice within 60 days, the department shall unilaterally appoint an estimator and not renew the lands.

(2) Public hearings shall only be held upon request or petition pursuant to ss. 77.10 and 77.16 (8), Stats.

(3) The department is not required to publish or provide written notice of a renewal pursuant to s. 77.03, Stats.

(4) The renewal order shall be filed with all officers designated to receive copies of the orders of entry and the owner.

(5) The determination of estimated merchantable volume shall be at an accuracy level of 15% to 20% at 2 standard deviations for any one owner by county.

(6) Upon request by the owner, the department may provide an estimated range of termination cost based upon forest type, stand size and density classes, using available department forest cover type maps and the current severance tax schedule.

(7) Upon agreement of the department and the landowner, the department shall determine and provide the estimate pursuant to s. 77.03, Stats., at a cost to the owner of \$50 per quarter-quarter section, fractional lot or governmental lot.

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

## Subchapter II — Woodland Tax Law

NR 46.10 Determination on application. (1) Lands upon which an application has been filed shall be entered as woodland tax lands upon a finding by the department that:

(a) The lands considered for entry contain 10 or more contiguous acres;

(b) The lands do not include 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, which would be eligible for entry under the forest croplands law.

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(c) The facts give reasonable assurance that the woodland is suitable for the growing of timber.

(d) The lands are not more useful for other purposes including, but not limited to commercial, residential, recreational or landscaping.

(e) The applicant agrees to follow a management plan, approved by the department and prepared by a qualified forester representing the applicant or the department consisting of the following:

1. The name(s) and address(es) of the applicant(s).
2. The legal description of the lands.
3. An appropriate map(s) or aerial photographs of the land on which cover types are identified by conventional map symbols indicating species, size and density of vegetation.
4. A schedule by year of the required forest management practices to be carried out during the contract period which are as follows:
  - a. Harvesting of mature timber according to sound forestry practices.
  - b. Thinning of plantations and natural stands for merchantable products according to sound forestry practices.
  - c. The release of pine from competing vegetation.
  - d. The reforestation of open and understocked areas.
  - e. Post-harvest treatment where necessary to insure adequate regeneration.
5. Management practices which are desirable and may be carried out during the contract period at the owner's option.
6. Signatures of the landowner(s) (and the qualified forester representing the landowner if appropriate) and the inspecting department forester.

(f) The lands are not within recorded plats or the incorporated limits of cities or villages.

(g) The land does not have an improvement having an assessed value situated thereon.

(h) No more than 20% of the total contiguous proposed entry or renewal may consist of nonproductive areas.

(2) In determining whether the facts give reasonable assurance that the woodland is suitable for the growing of timber and other forest products, the department shall consider the following:

- (a) Compliance with the tree stocking standards as provided in s. NR 46.02 (6).
- (b) Past and present timber production on the subject property.
- (c) Soils.

(3) In determining whether the lands are not more useful for other purposes, the department shall consider the following:

(a) The location of the land in relation to commercial, recreational, residential, and agricultural development.

(b) The presence of surface disturbance in the form of mining or land-fill operations.

(c) Navigable waters on or in the vicinity of the lands.

(d) Zoning and land use planning.

(e) Roads in the vicinity of the lands.

(f) Past and present use of the lands.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; cr. (1) (h), Register, October, 1981, No. 310, eff. 11-1-81.

**NR 46.11** Declassification is necessary to add acreage to an entry. A declassification penalty may not apply provided reapplication by the owner and approval for entry by the department is made concurrent with declassification. Areas of greater than 3 acres but less than 10 acres, if contiguous to an existing entry and meeting all other requirements for entry, may be added to such entry.

History: Cr. Register, October, 1981, No. 310, eff. 11-1-81.

### Subchapter III — Managed Forest Land

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

(1) "Building" means a permanent structure having a roof supported by posts, columns or walls.

(2) "Capable of producing 20 cubic feet of merchantable timber per acre per year" means land determined capable of such production according to normal yield tables published by the North Central Forest Experiment Station and the Lake States Forest Experiment Station and meeting one of the following size and minimum density classifications:

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

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

(3) "Commercial logging operation" means the cutting of forest products in accordance with the department approved management plan, under a written contract or by employees of the owner, during a specified time period.

(4) "Contiguous" means in actual contact with or touching at some point.

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(5) "Correction order" means an order of the department to correct a previously issued managed forest land order.

(6) "Cover type" means vegetation of a predominant species or group of species, or, if timber, by predominant species or group of species, size and density, which is an area 2 acres or more in size.

(7) "Department" means the department of natural resources.

(8) "Developed for commercial recreation" means the alteration or use of the land or its features, including snow cover, or a use for economic gain or where consideration is received by the landowner for recreational activities.

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

(9) "Developed for human residence" means the construction or use of a building as a domicile.

(10) "Developed for industry" means the alteration or use of the land for the purpose of conducting trade, production or manufacturing activities other than forest products production.

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

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

(12) "Domicile" means a place of permanent residence evidenced by voting, personal income tax or driver's license records.

(13) "Encumbrance" has the meaning specified in s. 409.105 (1) (g), Stats.

(14) "Farmland" means former agricultural land lying idle and presently not producing 20 cubic feet of merchantable timber per acre per year.

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

(15) "Fishing" has the meaning specified in s. 29.01 (3), Stats.

(16) "Grazing" means the feeding on living plants by domestic animals except animals used during timber cutting operations.

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

(18) "Incompatible with existing uses of the land" means the designation of land which is within a recorded plat, whether as a subdivision defined under s. 236.02 (12) or other division of land recorded pursuant to s. 236.03 (1), Stats., as managed forest land unless the land is entered under the forest crop or woodland tax law at the time of application for designation of the lands as managed forest land.

(19) "Legal description" means the location of land as determined by U.S. government survey plat by township, range, section and quarter quarter section, fractional lot or government lot.

(20) "Managed forest land" means land designated as such under the forest tax program established in ss. 77.80 to 77.91, Stats.

(21) "Municipality" means a town or village.

(22) "Non-stocked land" means land capable of producing 20 cubic feet of merchantable timber per acre per year but not adequately stocked with appropriate forest trees meeting one of the size and minimum density classifications established in sub. (2) at the time of designation.

(23) "Owner" or "ownership" means one with an interest in the land in fee or in equity, including that of a grantee of a land contract prior to satisfaction of all conditions of the contract, or as established by statute.

(24) "Owner's dwelling" means the landowner's domicile.

(25) "Parcel" means:

(a) For the purpose of designating a closed area under s. 77.83, Stats., all of an owner's contiguous acreage in a municipality whether designated as managed forest land or not; or

(b) For the purpose of determining eligibility for designation as managed forest land under s. 77.82, Stats., the acreage of contiguous land described in the petition which is under the same ownership in the same municipality.

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

(27) "Renewal" means a continuation of an order of designation in accordance with s. 77.82 (12), Stats., upon mutual consent of the landowner and department.

(28) "Same ownership" means an ownership interest in land in fee or equity by the same person or in joint or co-ownership, whether owned by one owner "and" another or one owner "or" another, as indicated on the instrument of title.

(29) "Sound forestry practices" 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).

(31) "Stumpage" has the meaning established in s. NR 46.02 (23).

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

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

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

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

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

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

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

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

(6) **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).

(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" +	

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

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

Note: This section interprets and administers 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.

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(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 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 desig-

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nated 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 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.

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(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:

## (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	7 Woodruff
Cedar	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00
Fir	17.00	21.00	21.00	17.00	17.00	17.00	20.00
Hemlock	23.00	25.00	25.00	23.00	23.00	23.00	20.00
Pine							
Jack	35.00	36.00	36.00	34.00	34.00	34.00	35.00
Red	59.00	29.00	47.00	78.00	64.00	64.00	78.00
White	57.00	49.00	48.00	57.00	75.00	75.00	62.00
Spruce	30.00	33.00	33.00	30.00	30.00	30.00	25.00
Tamarack	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Aspen	18.00	24.00	24.00	19.00	25.00	19.00	21.00
Ash	110.00	75.00	65.00	105.00	91.00	86.00	71.00
Basswood	100.00	114.00	97.00	130.00	70.00	67.00	72.00
Birch							
White	41.00	54.00	60.00	41.00	41.00	41.00	41.00
Yellow	77.00	94.00	94.00	77.00	77.00	77.00	55.00
Elm	54.00	91.00	93.00	75.00	45.00	21.00	81.00
Maple							
Sugar	100.00	120.00	120.00	120.00	108.00	108.00	70.00
Other	100.00	100.00	100.00	88.00	61.00	88.00	35.00
Other Hardwood	110.00	76.00	63.00	78.00	110.00	77.00	50.00
Oak							
Other	130.00	46.00	58.00	62.00	65.00	43.00	46.00
Red	175.00	170.00	160.00	138.00	150.00	119.00	81.00
White	155.00	120.00	120.00	119.00	110.00	86.00	73.00
Black Walnut	760.00	512.00	512.00	512.00	512.00	512.00	512.00

	Zone					
	8 Antigo	9 WI Rapids	10 Brule	11 Cumber-land	12 Park Falls	13 Oshkosh
Cedar	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00
Fir	31.00	24.00	16.00	12.00	16.00	21.00
Hemlock	36.00	32.00	15.00	22.00	56.00	25.00
Pine						
Jack	35.00	35.00	38.00	38.00	38.00	36.00
Red	61.00	42.00	59.00	68.00	64.00	47.00
White	46.00	51.00	50.00	52.00	52.00	60.00
Spruce	20.00	24.00	31.00	31.00	31.00	33.00
Tamarack	35.00	35.00	35.00	35.00	35.00	35.00
Aspen	21.00	20.00	30.00	16.00	26.00	24.00
Ash	71.00	71.00	54.00	54.00	54.00	110.00
Basswood	77.00	76.00	41.00	35.00	64.00	114.00
Birch						
White	72.00	62.00	48.00	29.00	43.00	40.00
Yellow	78.00	74.00	76.00	40.00	78.00	94.00
Elm	81.00	81.00	54.00	31.00	39.00	50.00
Maple						
Sugar	89.00	86.00	57.00	30.00	58.00	120.00
Other	64.00	50.00	40.00	40.00	47.00	103.00
Other Hardwood	56.00	41.00	41.00	33.00	44.00	94.00
Oak						
Other	82.00	45.00	42.00	35.00	62.00	44.00
Red	81.00	51.00	65.00	92.00	97.00	160.00
White	73.00	73.00	48.00	48.00	48.00	125.00
Black Walnut	512.00	512.00	512.00	512.00	512.00	512.00

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

	Zone						
	1	2	3	4	5	6	7
	Southern	Green Bay	Marinette	Blk River Falls	La Crosse	Eau Claire	Woodruff
Cedar	\$ 6.60	\$ 9.00	\$ 9.00	\$ 6.60	\$ 6.60	\$ 6.60	\$ 4.20
Fir	3.80	8.20	8.20	5.60	5.60	5.60	3.40
Hemlock	4.90	10.00	10.00	4.90	4.90	4.90	4.40
Pine							
Jack	13.90	9.25	15.80	13.00	12.00	13.20	15.80
Red	12.00	8.00	12.00	13.00	10.00	12.70	12.40
White	7.90	9.80	10.50	7.50	6.00	10.40	5.50
Spruce	18.00	9.10	9.10	9.80	8.00	8.70	7.80
Tamarack	5.60	7.20	7.20	2.70	2.70	2.70	5.00
Aspen	4.40	5.70	9.70	4.50	4.00	4.60	5.50
Birch	5.30	7.70	7.70	5.30	5.30	5.30	5.30
Other Hardwood	6.50	3.70	7.60	3.50	4.00	4.80	6.20
Oak	5.70	8.20	8.20	4.00	4.20	4.90	6.60
Fuelwood	6.50	3.70	7.60	3.50	4.00	4.80	6.20
Sawbolts							
a. Spruce, cedar, fir, hemlock, tamarack, aspen	6.10	11.50	12.40	8.10	7.60	7.70	7.20
b. All other species	27.00	17.60	18.20	23.00	28.50	24.50	19.50

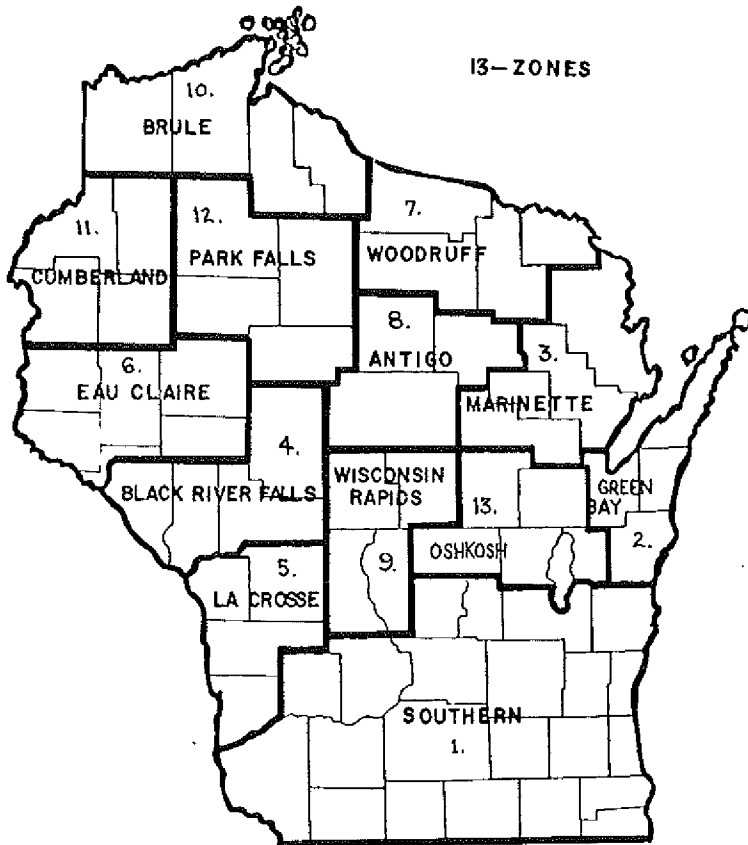
	Zone					
	8	9	10	11	12	13
	Antigo	WI Rapids	Brule	Cumberland	Park Falls	Oshkosh
Cedar	\$ 3.70	\$ 4.20	\$ 1.80	\$ 5.00	\$ 2.80	\$ 6.60
Fir	3.80	3.50	3.20	2.90	3.40	3.80
Hemlock	5.10	4.90	3.60	3.80	4.00	5.00
Pine						
Jack	17.80	15.60	10.80	10.50	10.40	14.40
Red	15.80	15.80	10.50	11.60	10.80	15.30
White	5.50	11.40	6.80	4.80	4.90	12.00
Spruce	11.10	8.20	7.20	4.20	5.50	9.10
Tamarack	7.40	5.50	4.90	3.10	6.40	10.00
Aspen	7.00	3.30	4.80	4.60	4.80	6.80
Birch	6.90	2.90	5.00	3.40	4.90	7.70
Other Hardwood	6.20	4.30	4.30	3.30	4.00	6.50
Oak	7.20	6.20	5.80	6.10	4.00	8.00
Fuelwood	6.20	4.30	4.30	3.30	4.00	6.50
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	8.90	6.90	6.00	5.50	6.30	11.20
b. All other species	18.30	15.60	17.40	17.70	17.40	21.90

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

	Zone						
	1 Southern	2 Green Bay	3 Marinette	4 Blk River Falls	5 La Crosse	6 Eau Claire	7 Woodruff
<u>Posts &amp; Poles</u>							
7 and 8 ft.	\$ .13	\$ .18	\$ .18	\$ .14	\$ .17	\$ .14	\$ .15
10 and 12 ft.	.27	.36	.36	.28	.34	.28	.30
14 and 16 ft.	.59	.64	.64	.76	.78	.61	.63
18 and 20 ft.	.99	1.06	1.06	1.27	1.31	1.08	1.04
21 and 30 ft.	2.60	2.45	2.45	3.70	3.55	2.65	2.65
31 and 40 ft.	5.72	5.39	5.39	8.14	7.81	5.83	5.83
41 and 50 ft.	9.10	8.58	8.58	12.95	12.43	9.28	9.28
51 and 60 ft.	12.48	11.76	11.76	17.76	17.04	12.72	12.72
61 and 70 ft.	16.12	15.19	15.19	22.94	22.01	16.43	16.43
<u>Christmas Trees</u>							
Unsheared	1.00	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	3.50

	Zone						
	8 Antigo	9 WI Rapids	10 Brule	11 Cumber- land	12 Park Falls	13 Oshkosh	
<u>Posts &amp; Poles</u>							
7 and 8 ft.	\$ .16	\$ .15	\$ .12	\$ .13	\$ .16	\$ .18	
10 and 12 ft.	.32	.30	.24	.26	.33	.36	
14 and 16 ft.	.65	.58	.54	.61	.70	.64	
18 and 20 ft.	1.08	.97	.89	1.02	1.17	1.06	
21 and 30 ft.	2.70	2.40	2.35	2.75	3.05	2.45	
31 and 40 ft.	5.94	5.28	5.17	6.05	6.71	5.39	
41 and 50 ft.	9.45	8.40	8.23	9.53	10.68	8.58	
51 and 60 ft.	12.96	11.52	11.28	13.20	14.64	11.76	
61 and 70 ft.	16.74	14.88	14.57	17.05	18.91	15.19	
<u>Christmas Trees</u>							
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 severance 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 (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. 368, 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; r. and recr. (2), Register, October, 1988, No. 394 eff. 11-1-88.