

1983 Senate Bill 557

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1983 Wisconsin Act 417

AN ACT to amend 77.16 (2), (4), (6) to (9) and (11) of the statutes, relating to renewal of woodland tax law contracts.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 77.16 (2), (4), (6) to (9) and (11) of the statutes are amended to read:

77.16 (2) The owner of 10 acres or more may file with the department an application setting forth a description of the lands which the owner desires to place under the woodland tax law and on which land the owner will practice forestry. Applications received prior to May 1 each calendar year shall be processed for entry by November 20 of that calendar year. Lands which 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 that may have been sold, are not eligible for entry. Lands within recorded plats or the incorporated limits of cities or villages are not eligible for entry, but lands subject to a woodland tax law agreement located in a town which incorporates as a city after the agreement was entered into remain in effect. Lands on which an improvement is located having an assessed value in itself are not eligible for entry.

(4) The application of the owner of the land, the signed management plan and the filing of the order by the department shall constitute a contract, running with the land, for a period of 15 years, unless terminated as provided in this section. Any order issued on or before November 20 of any year shall take effect on January 1 of the following calendar year, but all orders issued after November 20 shall take effect January 1 of the calendar year following the calendar year in which orders issued on or before November 20 would have been effective. Any contract under this section may be renewed by mutual consent of the parties at the end of its term, notwithstanding the fact that the town in which the land subject to the contract is located was incorporated as a city during the

term of the contract. If at the end of 15 years the contract is not renewed by mutual consent, the land is declassified and shall be removed from the provisions of this section.

(6) The owner shall be liable and shall pay to the town or city treasurer at the same time he or she pays the taxes on the remaining acreage of his or her land a tax computed at the rate of 20 cents per acre on all lands entered prior to 1977. On all lands entered or renewed after December 31, 1976, the rate shall be 40 cents per acre through 1982. In 1982 and at 10-year intervals thereafter the per acre rate shall be recalculated using the method specified in s. 77.04 (2) and rounded to the nearest cent. Such acreage tax shall be part of the total taxes on the land of the owner and subject to the collection of taxes provided for in ch. 74.

(7) The owner of the land shall follow the management plan and shall prohibit grazing and burning on lands entered under the woodland tax law. The management plan may be revised by the owner with the consent of the department. The department may at any time cause an investigation to be made as to whether lands may continue to be classified under this section. If the department finds that the owner has not complied with the law, or if the land is no longer used for forestry purposes, it shall issue an order removing the land from the woodland tax law classification. An owner may elect to withdraw lands from under this section by filing with the department a declaration of withdrawal for any entire entry. Contracts under the woodland tax law shall be conveyed with the land to the new owner. Conveyance of lands resulting in partition of the lands under a woodland tax law contract shall be cause for declassification. Any declassification order issued on or before November 20 of any year shall take effect on January 1 of the following calendar year but all declassification orders issued after November 20 shall take effect January 1 of the calendar year following the calendar year in which declassification orders issued on or before November 20 would have been effective. A copy of the declassification order shall be sent to the owner of the land, to the supervisor of property assessments of the district wherein the land is located, to the clerk and the assessor of the town or city, and to the clerk and register of deeds of the county wherein the land is located.

(8) The owner, town board or county board may petition the department for a public hearing to take testimony and hear evidence on whether lands shall be entered ~~or continued~~ under this section. An owner, town board, city council or county board may petition the department for a public hearing on whether lands should be continued under this section. Upon the filing of ~~such a~~ petition the department shall set the matter for public hearing at such time and place as it sees fit, but not later than 90 days from the date of filing of the petition. The department shall give 30 days' written notice of the hearing to the petitioners. The hearing may be adjourned for 60 days. The presiding officer at the hearing may be an employe of the department designated by the department to conduct the hearing.

(9) After hearing all the evidence and after making such independent investigation as it sees fit the department shall make its findings of fact and make and enter an order within 60 days after the final adjournment of the hearing. Copies of the order shall be forwarded to the owner of the land, to the supervisor of property assessments of the district wherein the land is located, to the clerk and the assessor of the town or city, to the county clerk and register of deeds and to the petitioner if not included above.

(11) On declassification as a result of actions under sub. (7) the owner shall be liable for payment of a penalty to the town or city treasurer. The payment shall be calculated by the department at a rate of one percent of the average full value per acre of the productive forest land classes under s. 70.32, in the year before declassification in the county where the land is located, for each acre for each year the acreage remained under the provisions of this section. The full value of the productive forest land classes shall be determined each year by the department of revenue. The department shall notify the

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town or city clerk of the amount of the penalty together with the order of declassification. The penalty shall be included in the owner's next tax bill.
