

NR 46

Received August 27, 1973  
3:40 p.m. GJP

STATE OF WISCONSIN )  
 ) ss  
DEPARTMENT OF NATURAL RESOURCES )

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, L. P. Voigt, Secretary of the Department of Natural Resources, and custodian of the official records of said Department, do hereby certify that the annexed rules and regulations relating to Chapter NR 46.02(7) & (8) of the Wisconsin Administrative Code were duly approved and adopted by this Department on July 25, 1973.

I further certify that said copy has been compared by me with the original on file in this Department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Department at Pyare Square Building in the City of Madison, this 27th day of July, 1973.



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L. P. Voigt, Secretary

STATE OF WISCONSIN NATURAL RESOURCES BOARD

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IN THE MATTER of creating NR 46.02(7) & (8) of  
the Wisconsin Administrative Code

:  
ORDER NUMBER Fo-14-73  
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Pursuant to authority vested in the State of Wisconsin Natural Resources Board by Sections 77.06(3) and 227.014, Wisconsin Statutes, the Natural Resources Board hereby creates rules as follows:

SECTION 1. Section NR 46.02(7) of the Wisconsin Administrative Code is created to read:

(a) Wood products reported on cutting reports received by the department on or before October 1, for wood products cut prior to September 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 October 1, or cut after September 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 12-1/2 percent for hand-peeled or 25 percent for machine-peeled wood.

(d) A reduction of 40 percent of the normal severance tax will be made for the first thinning in plantations when the volume cut does not exceed seven cords per acre.

## SECTION 2. Section NR 46.02(8) of the Wisconsin Administrative Code

is created to read:

## 46.02(8) STUMPAGE VALUES FOR SEVERANCE TAX

## (a) LOGS (Stumpage per M feet board measure)

1. Black walnut .....	\$425.00
2. Yellow birch .....	52.00
3. Basswood .....	32.00
4. Hard maple .....	34.00
5. White birch .....	28.00
6. Red pine .....	24.00
7. White pine .....	24.00
8. Red or white oak .....	22.00
9. Elm, soft maple .....	20.00
10. Spruce, hemlock .....	14.00
11. Black or white ash .....	14.00
12. Jack pine, tamarack, cedar, oak (species other than red or white) .....	13.00
13. Aspen, all other species .....	11.00

(b) CORD PRODUCTS (Stumpage per piled cord, 4' x 4' x 96-100"  
or 4' x 8' x 4')

1. Spruce .....	\$ 6.00
2. Jack pine .....	6.30
3. Balsam .....	3.20
4. Red pine .....	5.50
5. Hemlock .....	4.00
6. Tamarack .....	3.00
7. White pine .....	3.00
8. Aspen .....	2.40
9. Cedar .....	1.60
10. White birch .....	1.80
11. Scrub oak .....	1.40
12. Mixed hardwoods .....	1.30
13. Fuelwood, green, all species .....	.50

## (c) PIECE PRODUCTS (Stumpage per piece)

Posts and Poles

1. 7 and 8 ft. ....	\$ .03
2. 10 and 12 ft. ....	.06
3. 14 and 16 ft. ....	.12
4. 18 and 20 ft. ....	.25
5. 25 ft. ....	.50
6. 30 ft. and over .....	.80

Christmas Trees

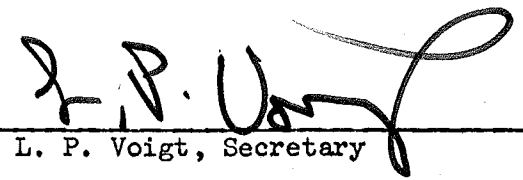
1. Black spruce .....	.35
2. All other species .....	.50

The foregoing rules were approved and adopted by the State of Wisconsin  
Natural Resources Board on July 25, 1973.

The rules contained herein shall take effect upon publication.

Dated at Madison, Wisconsin July 27, 1973

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By   
L. P. Voigt, Secretary

(SEAL)