**State of Wisconsin** \ **DEPARTMENT OF NATURAL RESOURCES**
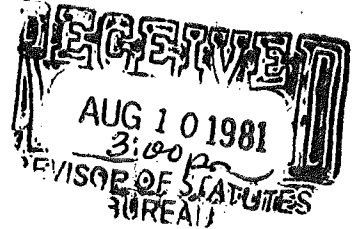
Carroll D. Besadny
Secretary

BOX 7921
MADISON, WISCONSIN 53707

**IN REPLY REFER TO:** _____

STATE OF WISCONSIN         )
)  ss
DEPARTMENT OF NATURAL RESOURCES  )

RECEIVED
AUG 10 1981
3:00
REVISOR OF STATUTES
BUREAU

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

    I, Carroll D. Besadny, Secretary of the Department of Natural Resources

and custodian of the official records of said Department, do hereby certify

that the annexed copy of Natural Resources Board Order No. Fo-18-81 was duly

approved and adopted by this Department on May 27, 1981. I further certify

that said copy is the form approved by the legislative review committees

pursuant to s. 227.018, Stats., and that said copy has been compared by me

with the corrected original on file in this Department and that the same

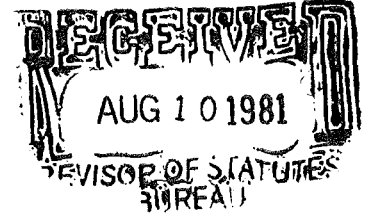is a true copy thereof, and of the whole of such corrected original.

                              IN TESTIMONY WHEREOF, I have
hereunto set my hand and affixed
the official seal of the Depart-
ment at General Executive Facility
#2 in the City of Madison, this
_____ day of August, 1981.

                              _____
                              Carroll D. Besadny, Secretary

(SEAL)

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD

RENUMBERING, REPEALING AND RECREATING, AND CREATING RULES

. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .
IN THE MATTER of renumbering s.          .
NR 46.11; repealing and recreating       .
s. NR 46.09(2)(a), (b) and (c); and      .
creating ss. NR 46.10(1)(h) and          .
NR 46.11 of the Wisconsin                .          Fo-18-81
Administrative Code pertaining to the    .
Woodland Tax Law and stumpage values     .
for severance tax under the Forest       .
Crop Law                                 .
. . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

### Analysis Prepared by Department of Natural Resources

The revisions to chapter NR 46, Wis. Adm. Code:

1. Create a provision to declassify a Woodland Tax Law contract and reenter the contract with additional acreage without a tax penalty for the owner;

2. Create an additional provision with criteria for entry of lands under the Woodland Tax Law. This provision previously existed in the code, but was inadvertently omitted when this section was created in February, 1980; and

3. Create annual stumpage values for the purpose of calculating severance tax due on timber cut from Forest Crop Law lands as of November 1, 1981 as required by ch. 77, Stats. There are five separate severance schedule zones to more accurately reflect varying stumpage prices for different species and products across the state. This makes it possible to levy severance taxes which more nearly represent 10% of the stumpage value which is the basic legislative intent.

Pursuant to the authority vested in the State of Wisconsin Natural Resources Board by ss. 77.06(2), 77.16 and 227.014, Stats., the State of Wisconsin Natural Resources Board hereby renumbers, repeals and recreates, and creates rules interpreting ss. 77.06(2) and 77.16, Stats., as follows:

SECTION 1 - Section NR 46.09(2)(a), and (b) and (c) are repealed and recreated to read:

(2)  STUMPAGE VALUES FOR SEVERANCE TAX.  Forest crop law severance schedule zones are established as designated on the following map entitled "Forest Crop Law Severance Schedule Zones" and the rates shall be as follows:

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

|  |  | NC | NW | WC ZONE | LM | SD |
|---|---|---|---|---|---|---|
|  |  | 1 | 2 | 3 | 4 | 5 |
| 1. | White pine | $ 77.00 | $ 54.00 | $ 74.00 | $ 64.00 | $ 87.00 |
| 2. | Red pine | 69.00 | 54.00 | 57.00 | 57.00 | 78.00 |
| 3. | Jack pine | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 |
| 4. | Spruce | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 |
| 5. | Tamarack | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| 6. | Cedar | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| 7. | Hemlock | 27.00 | 27.00 | 27.00 | 27.00 | 27.00 |
| 8. | Aspen | 26.00 | 20.00 | 31.00 | 31.00 | 26.00 |
| 9. | Hard maple | 81.00 | 46.00 | 68.00 | 84.00 | 88.00 |
| 10. | Soft maple | 38.00 | 38.00 | 38.00 | 38.00 | 38.00 |
| 11. | Yellow birch | 66.00 | 66.00 | 66.00 | 66.00 | 66.00 |
| 12. | White birch | 46.00 | 46.00 | 46.00 | 46.00 | 46.00 |
| 13. | Basswood | 61.00 | 38.00 | 49.00 | 63.00 | 63.00 |
| 14. | Elm | 53.00 | 41.00 | 48.00 | 58.00 | 65.00 |
| 15. | Red oak | 66.00 | 62.00 | 95.00 | 104.00 | 124.00 |
| 16. | White oak | 62.00 | 62.00 | 62.00 | 62.00 | 62.00 |
| 17. | Other oak | 48.00 | 48.00 | 48.00 | 48.00 | 48.00 |
| 18. | Ash | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 |
| 19. | Black walnut | 760.00 | 760.00 | 760.00 | 760.00 | 760.00 |
| 20. | Other species | 50.00 | 50.00 | 50.00 | 50.00 | 50.00 |

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

| | | NC | NW | WC ZONE | LM | SD |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | White pine | $ 8.60 | $ 6.60 | $ 7.40 | $ 9.40 | $ 9.00 |
| 2. | Red pine | 14.50 | 13.00 | 13.80 | 16.00 | 10.90 |
| 3. | Jack pine | 15.30 | 16.20 | 18.70 | 17.80 | 12.80 |
| 4. | Spruce | 10.00 | 7.10 | 7.10 | 10.40 | 7.10 |
| 5. | Balsam fir | 5.30 | 4.50 | 3.70 | 6.90 | 4.00 |
| 6. | Tamarack | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| 7. | Cedar | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| 8. | Hemlock | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 |
| 9. | Aspen | 5.80 | 3.50 | 3.80 | 7.50 | 3.80 |
| 10. | White birch | 4.60 | 2.60 | 3.50 | 5.20 | 3.30 |
| 11. | Oak | 3.30 | 2.40 | 3.70 | 4.70 | 3.20 |
| 12. | Mixed hardwoods | 4.10 | 2.50 | 3.40 | 4.30 | 4.70 |
| 13. | Firewood | 4.10 | 2.50 | 3.40 | 4.30 | 4.70 |
| 14. | Sawbolts | 16.00 | 16.00 | 16.00 | 16.00 | 16.00 |
| | a. Jack pine, spruce, hemlock, cedar, tamarack, aspen | | | | | |
| | b. All other species | 24.00 | 24.00 | 24.00 | 24.00 | 24.00 |

(c) Piece products (stumpage value per piece)

| | | NC | NW | WC ZONE | LM | SD |
|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| | **Posts and poles** | | | | | |
| 1. | 7 and 8 ft. | $ .09 | $ .09 | $ .09 | $ .09 | $ .09 |
| 2. | 10 and 12 ft. | .18 | .18 | .18 | .18 | .18 |
| 3. | 14 and 16 ft. | .35 | .35 | .35 | .35 | .35 |
| 4. | 18 and 20 ft. | .88 | .88 | .88 | .88 | .88 |
| 5. | 25 ft. | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| 6. | 30 ft. and over | 2.65 | 2.65 | 2.65 | 2.65 | 2.65 |
| | **Christmas trees** | | | | | |
| 7. | Black spruce | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 8. | All other species | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |

SECTION 2 - Section NR 46.10(1)(h) is created to read:

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


SECTION 3 - Section 46.11 is renumbered to be section NR 46.12.


SECTION 4 - Section NR 46.11 is created to read:

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 exiting entry and meeting all other requirements for entry, may be added to such entry.


The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on May 27, 1981.

The rules contained herein shall take effect as provided in s. 227.026(1) (intro.), Stats.


Dated at Madison, Wisconsin _____August 4, 1981_____


STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By _____
          Carroll D. Besadny, Secretary


(SEAL)