

CR 86-87

State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny  
Secretary

BOX 7921  
MADISON, WISCONSIN 53707

STATE OF WISCONSIN )  
DEPARTMENT OF NATURAL RESOURCES ) ss

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Bruce B. Braun, Deputy 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. FR-26-86 was duly approved and adopted by this Department on July 24, 1986. 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 General Executive Facility #2 in the City of Madison, this 9th day of September, 1986.

*Bruce B. Braun*  
Bruce B. Braun, Deputy Secretary

(SEAL)

7303J

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1. 2. 86

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD  
REPEALING AND RECREATING RULES

IN THE MATTER of repealing and recreating . . . . .  
s. NR 46.09(2) to (d) of the Wisconsin .  
Administrative Code pertaining to stumpage . FR-26-86  
values of severance tax under the Forest .  
Crop Law and yield tax under the Managed .  
Forest Law. .  
. . . . .

Analysis Prepared by Department of Natural Resources

The rules are promulgated under the authority of ss. 77.91(1) and 227.11(2)(a), Stats., and interpret ss. 77.06(2) and 77.91(1), Stats.

This rule revises s. NR 46.09(2), Wis. Adm. Code by repealing and recreating annual stumpage values used to calculate severance and yield tax due on timber cut from Forest Crop and Managed Forest lands as of November 1, 1986, as required by ss. 77.06(2) and 77.91(1), Stats. Twelve separate zones are proposed to reflect varying stumpage prices for different species and products across the state. This makes it possible to levy severance and yield taxes which more nearly represent 10% and 5% of the actual stumpage value which is the basic legislative intent.

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 NR 46.09(2)(a), (b), (c), and (d) are repealed and recreated to read:

NR 46.09(2)(a) Logs (stumpage value per M board feet measure).

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk. River Falls	La Crosse	Eau Claire
Cedar (white)	\$35.00	\$46.00	\$46.00	\$35.00	\$35.00	\$35.00
Fir (balsam)	17.00	21.00	21.00	17.00	17.00	17.00
Hemlock	39.00	49.00	49.00	39.00	39.00	39.00
Pine						
Jack	34.00	50.00	50.00	29.00	29.00	29.00
Red	52.00	49.00	49.00	74.00	71.00	53.00
White	107.00	59.00	59.00	79.00	79.00	78.00
Spruce	36.00	43.00	43.00	42.00	42.00	42.00
Tamarack	36.00	43.00	43.00	42.00	42.00	42.00
Aspen	9.00	22.00	22.00	28.00	27.00	32.00
Ash	153.00	137.00	142.00	101.00	89.00	86.00
Basswood	131.00	108.00	98.00	54.00	72.00	98.00
Birch						
White	59.00	63.00	62.00	67.00	67.00	67.00
Yellow	81.00	133.00	135.00	108.00	108.00	108.00
Elm	76.00	115.00	115.00	68.00	62.00	58.00
Maple						
Sugar	143.00	101.00	99.00	88.00	90.00	78.00
Other	116.00	94.00	83.00	106.00	106.00	106.00
Misc. Hardwood	127.00	82.00	79.00	127.00	127.00	80.00
Oak						
Other	144.00	104.00	106.00	88.00	73.00	68.00
Red	173.00	221.00	218.00	125.00	171.00	105.00
White	163.00	144.00	145.00	94.00	142.00	89.00
Walnut	929.00	709.00	630.00	630.00	630.00	630.00



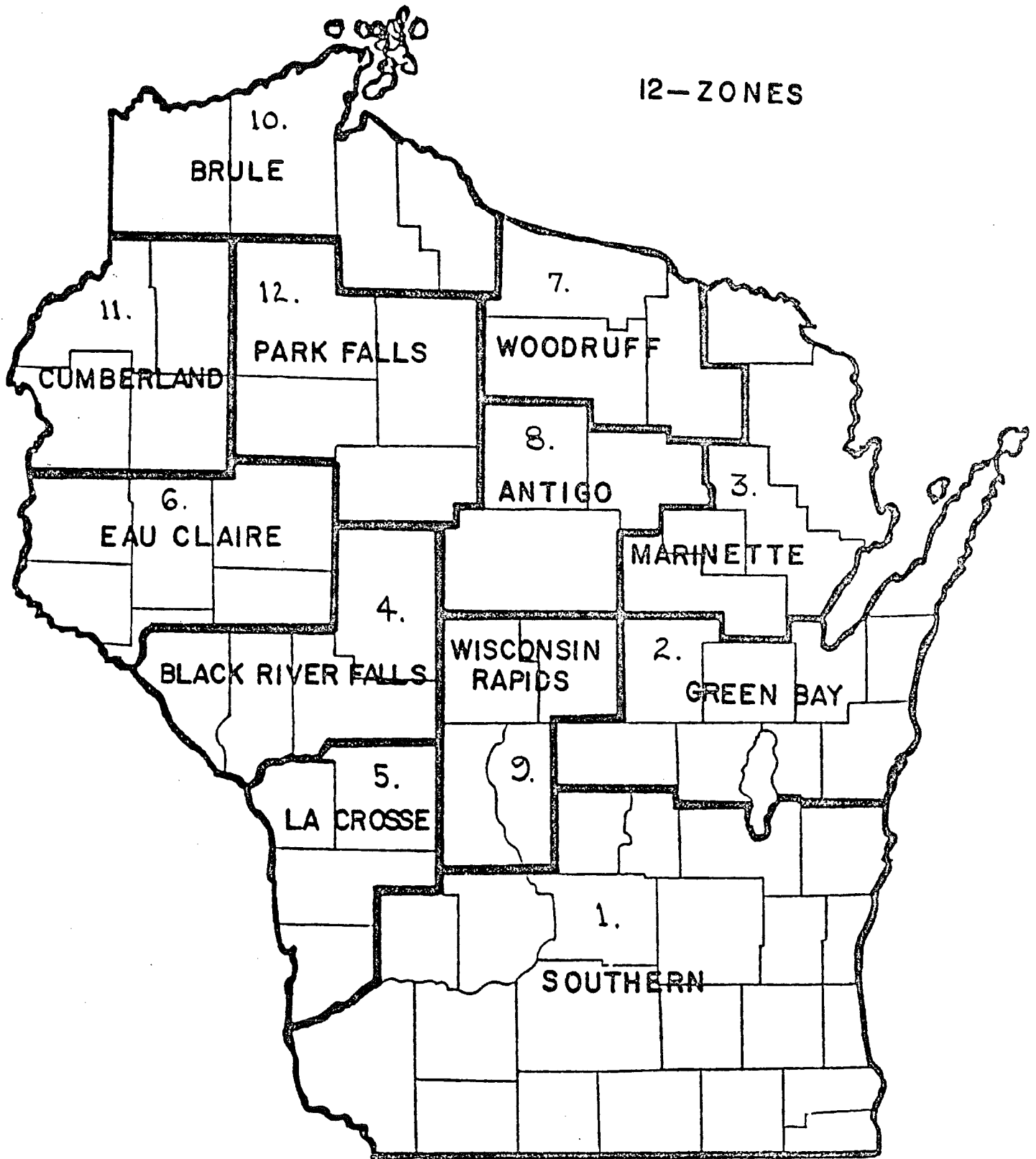
(b) Cord products - rough volume (unpeeled) (Stumpage value per piled cord, 4' x 4' x 96"-100" or 4' x 8' x 4').

	Zone					
	1	2	3	4	5	6
	Southern	Green Bay	Marinette	Blk. River Falls	La Crosse	Eau Claire
Cedar (white)	7.50	8.60	8.60	7.50	7.50	7.50
Fir (balsam)	2.10	7.80	7.80	2.10	2.30	5.50
Hemlock	4.60	7.70	7.10	4.60	4.60	4.60
Pine						
Jack	15.30	17.90	18.00	13.80	16.80	14.10
Red	13.40	18.20	18.70	13.80	10.30	13.70
White	11.30	13.10	12.50	6.70	8.30	11.10
Spruce	5.50	10.00	9.90	12.30	11.70	10.70
Tamarack	6.60	6.90	6.90	5.00	5.00	5.00
Aspen	5.60	11.00	11.10	2.90	4.70	5.20
Birch	6.30	6.60	6.50	5.20	5.20	5.20
Misc. Hardwood	6.60	7.10	7.10	2.80	4.10	5.20
Oak	4.60	9.70	9.70	3.90	5.10	5.80
Fuelwood	6.60	7.10	7.10	2.80	4.10	5.20
Sawbolts						
a. Spruce, cedar, fir, hemlock, tamarack, aspen	5.00	11.00	11.00	8.40	9.10	10.60
b. All other species	35.00	24.00	23.30	33.20	33.80	22.60

	Zone					
	7 Woodruff	8 Antigo	9 WI Rapids	10 Brule	11 Cumberland	12 Park Falls
Cedar (white)	5.90	7.20	6.20	2.30	3.20	5.60
Fir (balsam)	4.20	4.70	6.00	3.10	3.10	4.20
Hemlock	4.40	5.30	4.50	4.20	4.20	4.90
Pine						
Jack	17.40	18.50	15.00	14.40	13.80	14.10
Red	15.20	16.20	14.90	12.20	13.10	16.40
White	7.80	8.70	10.10	5.90	5.70	6.50
Spruce	7.20	6.70	9.60	6.40	5.50	6.70
Tamarack	4.00	7.20	6.00	6.80	3.10	11.60
Aspen	6.40	7.50	3.40	4.80	4.10	5.50
Birch	6.50	7.10	4.30	4.60	3.40	6.30
Misc. Hardwood	6.00	6.60	4.20	4.00	3.10	4.90
Oak	10.30	8.60	6.70	5.10	5.40	5.30
Fuelwood	6.00	6.60	4.20	4.00	3.10	4.90
Sawbolts						
a. Spruce, cedar hemlock, fir, tamarack aspen	7.40	9.20	6.20	6.60	6.00	7.20
b. All other species	18.20	17.00	13.80	11.80	13.60	16.00



(d) Map of severance and yield schedule zones.





FR-26-86

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on July 24, 1986.

The rules shall take effect on November 1, 1986.

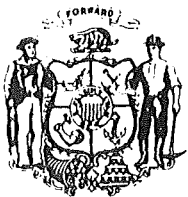
Dated at Madison, Wisconsin September 9, 1986

STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES

By Carroll D. Besadny  
Carroll D. Besadny, Secretary

(SEAL)

4962L



State of Wisconsin

DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny  
Secretary

BOX 7921  
MADISON, WISCONSIN 53707

September 9, 1986

IN REPLY REFER TO: 1020

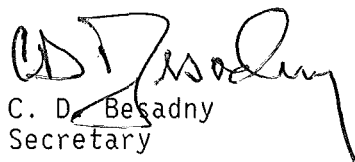
Mr. Orlan L. Prestegard  
Revisor of Statutes  
Suite 904  
30 W. Mifflin Street

Dear Mr. Prestegard:

Enclosed are two copies, including one certified copy, of State of Wisconsin Natural Resources Board Order No. FR-26-86. These rules were reviewed by the Assembly Committee on Tourism, Recreation and Forest Productivity and the Senate Committee on Tourism, Revenue, Financial Institutions and Forestry pursuant to s. 227.19, Stats. Summaries of the final regulatory flexibility analysis and comments of the legislative review committees is also enclosed.

You will note that this order takes effect following publication. Kindly publish it in the Administrative Code accordingly.

Sincerely,

  
C. D. Besadny  
Secretary

Enc.  
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SEP 11 1986

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