



CR 91-73

State of Wisconsin \ DEPARTMENT OF NATURAL RESOURCES

Carroll D. Besadny
Secretary

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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-22-91 was duly approved and adopted by this Department on July 25, 1991. 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 here-
unto set my hand and affixed the
official seal of the Department at
the Natural Resources Building in
the City of Madison, this 12th
day of September, 1991.

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Bruce B. Braun, Deputy Secretary

(SEAL.)

11-1-91

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

IN THE MATTER of repealing ss. NR 46.08(7) and)
46.30(1)(e); amending s. NR 46.18(6); and repealing)
and recreating ss. NR 46.02(22)(a) and (b), 46.08)
(5) and (6), 46.24(1) and (2) and 46.30(2)(a) to (c)) FR-22-91
of the Wisconsin Administrative Code pertaining to)
the administration of the Forest Crop Law and the)
Managed Forest Law)

Analysis Prepared by the Department of Natural Resources

Statutory authority: ss. 77.06(2), 77.91(1) and 227.11(2)(a), Stats.
Statutes interpreted: ss. 77.03, 77.06(2), 77.83(1) and (2), 77.88(5) and (6), and 77.91(1).

Forest Product Definition Changes: The proposed changes expand and clarify the definitions of sawlogs and cords found in s. NR 46.02(22)(a) and (b). The sawbolt category in NR 46.30(1)(e) is dropped from the stumpage schedule.

Changing Managed Forest Law (MFL) Open/Closed Designations: Section NR 46.18(6) is amended to remove the limitation that an owner of MFL land may not modify the open/closed area designation within the first five years of the contract.

Stumpage Appraisals for Forest Crop Law (FCL) Termination Taxes and MFL Withdrawal Taxes: Sections NR 46.08(5) and (6) and NR 46.24(1) and (2) of the code are revised regarding the method by which stumpage is appraised for FCL termination taxes and MFL withdrawal taxes. Currently such timber cruises are based on data collected on site, with rigorous statistical accuracy requirements. Such timber cruises are prohibitively expensive to conduct and are an unproductive use of foresters' time for land being removed from state forest tax designation. If large areas of Forest Croplands were not renewed in a given year, it would be impossible for the Department to conduct appraisals with existing personnel according to the methods required in the existing rules. Under the proposed changes, such cruises, when done by the Department, will be based on volume estimates derived from cover type maps or aerial photo interpretation (not by on site sampling). Standards would be established for on-site sampling done by estimators other than Department foresters when such cruises are agreed to by the Department or ordered by the court.

Annual Stumpage Rate Adjustments: For purposes of the Forest Crop Law and The Managed Forest Law, this rule repeals and recreates s. NR 46.30(2)(a) to (c) to revise annual stumpage values used to calculate severance and yield taxes due on timber cut from November 1, 1991 through October 31, 1992. Thirteen separate zones reflect varying stumpage values for different species and products across the state. The average price increase across all zones for all species of sawtimber is about 12% over current rates. The pulpwood prices increase approximately 9%.

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SECTION 1. NR 46.02 (22)(a) and (b) is repealed and recreated to read:

NR 46.02 (22)(a)

1. "Sawlogs-board feet" means forest products that have the following minimum specifications:

Position in tree	Butt or upper
Minimum diameter*, small end - Hardwoods	10.6"
Minimum diameter*, small end - Conifers	9.6"
Minimum length, without trim**	8' (except walnut and cherry, which are 4')
Sweep allowance***	1/2 of diameter small end for each 8' length
Maximum scale deduction for unsound defects	50%
Clear cuttings free of knots or other defects	No requirements.
Sound or unsound surface defect limitations	Diameter of knots, holes, rot, etc., may not exceed 1/3 diameter of log at point of occurrence.
Sound end defects	No requirements.

* Diameter inside bark

** The maximum trim allowance is 8". Cut products that exceed the 8" trim allowance will be classified as misbucked and will be scaled as sawlogs at the next whole foot increment.

*** Sweep is defined as the maximum departure distance of a line drawn between the ends of a log from the nearest surface of the log.

2. The required scaling method for sawlogs shall be according to the Scribner Decimal C log rule.

(b) "Cord" means 128 cubic feet including wood, air and bark assuming careful piling. Forest products described as cords are further defined to include all cut products not meeting the minimum specifications in par. (a) for sawlogs and which are not listed as piece products in par. (c).

SECTION 2. NR 46.08 (5) and (6) are repealed and recreated to read:

NR 46.08(5) If calculated by the department, the determination of the termination tax under s. 77.03, Stats., shall be based on merchantable timber volume estimated from department forest cover type maps indicating timber size and density classes or from aerial photographic interpretation and values established by the current stumpage value schedule in s. NR 46.30.

(6) If the estimate of merchantable volume of timber for the purpose of calculating the termination tax under s. 77.03, Stats., is made by an estimator other than the department, the cruise shall be established by on site sampling at an accuracy level of $\pm 15\%$ to $\pm 20\%$ at 2 standard deviations for any one owner in a single municipality. The cost of such an estimate shall be paid entirely by the landowner unless the cruise is ordered by a judge of the circuit court of the district in which the lands lie, in which case the cost shall be paid jointly by the department and the landowner.

SECTION 3. NR 46.08 (7) is repealed.

SECTION 4. NR 46.18 (6) is amended to read:

NR 46.18(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.~~

SECTION 5. NR 46.24 (1) and (2) are repealed and recreated to read:

NR 46.24 (1) If calculated by the department, the determination of the withdrawal tax under s. 77.88 (5)(a)2., Stats., shall be based on merchantable timber volume estimated from department forest cover type maps indicating timber size and density classes or from aerial photographic interpretation and values established by the current stumpage value schedule in s. NR 46.30.

(2) If the estimate of merchantable volume of timber for the purpose of calculating the alternative withdrawal tax under s. 77.88, Stats., is made by an estimator other than the department, the cruise shall be established by on site sampling at an accuracy level of $\pm 15\%$ to $\pm 20\%$ at 2 standard deviations for any one owner in a single municipality. The cost of such an estimate shall be paid by the landowner.

SECTION 6. NR 46.30 (1)(e) is repealed.

SECTION 7. NR 46.30 (1)(f) is renumbered to NR 46.30 (1)(e).

SECTION 8. NR 46.30(2)(a) to (c) are repealed and recreated to read:

NR 46.30(2)(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	SOUTHERN	GREEN BAY	MARINETTE	BLK RIVER FALLS	LA CROSSE	EAU CLAIRE	WOODRUFF	ANTIGO	WI RAPIDS	BRULE	CUMBERLAND	PARK FALLS	OSHKOSH
Cedar	20.00	20.00	35.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	15.00
Fir	28.00	31.00	31.00	28.00	28.00	28.00	28.00	31.00	33.00	27.00	23.00	27.00	31.00
Hemlock	22.00	30.00	22.00	22.00	22.00	22.00	28.00	30.00	25.00	30.00	16.00	30.00	22.00
Pine													
Jack	18.00	18.00	18.00	16.00	16.00	16.00	47.00	47.00	47.00	28.00	29.00	29.00	18.00
Red	80.00	65.00	65.00	71.00	85.00	72.00	64.00	69.00	54.00	69.00	80.00	64.00	60.00
White	54.00	40.00	40.00	61.00	61.00	52.00	66.00	67.00	47.00	58.00	67.00	52.00	72.00
Spruce	34.00	33.00	33.00	34.00	34.00	34.00	32.00	31.00	36.00	34.00	34.00	29.00	33.00
Tamarack	29.00	29.00	29.00	29.00	29.00	29.00	46.00	46.00	46.00	22.00	21.00	22.00	29.00
Aspen	30.00	16.00	23.00	23.00	27.00	23.00	23.00	37.00	33.00	14.00	32.00	12.00	30.00
Ash	153.00	150.00	125.00	160.00	98.00	125.00	97.00	92.00	130.00	81.00	51.00	83.00	150.00
Basswood	155.00	127.00	85.00	153.00	127.00	147.00	91.00	82.00	125.00	57.00	41.00	76.00	127.00
Birch													
White	35.00	66.00	67.00	67.00	35.00	67.00	35.00	62.00	35.00	58.00	28.00	28.00	66.00
Yellow	73.00	94.00	94.00	94.00	69.00	94.00	82.00	82.00	82.00	73.00	39.00	56.00	58.00
Elm	86.00	69.00	53.00	96.00	96.00	96.00	80.00	96.00	96.00	46.00	46.00	32.00	69.00
Maple													
Sugar	160.00	160.00	150.00	160.00	160.00	160.00	88.00	88.00	102.00	69.00	67.00	73.00	160.00
Other	94.00	97.00	103.00	94.00	61.00	110.00	57.00	68.00	70.00	50.00	49.00	60.00	103.00
Other Hardwood	106.00	70.00	69.00	88.00	88.00	85.00	57.00	66.00	88.00	53.00	49.00	51.00	88.00
Oak													
Other	110.00	96.00	72.00	80.00	110.00	80.00	85.00	104.00	66.44	75.00	58.00	58.00	96.00
Red	216.00	219.00	219.00	199.00	199.00	199.00	98.00	121.00	125.00	162.00	152.00	152.00	219.00
White	143.00	143.00	143.00	123.00	120.00	130.00	118.00	118.00	118.00	56.00	57.00	56.00	143.00
Black Walnut	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00	654.00

The foregoing rules were approved and adopted by the State of Wisconsin Natural Resources Board on July 26, 1991.

The rules shall take effect the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

Dated at Madison, Wisconsin September 17, 1991

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

By Carroll D. Besádnny
Carroll D. Besádnny, Secretary

(SEAL)

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September 16, 1991


Mr. Gary L. Poulson
Assistant Revisor of Statutes
119 Martin Luther King, Jr., Blvd.

Dear Mr. Poulson:

Enclosed are two copies, including one certified copy, of State of Wisconsin Natural Resources Board Order No. FR-22-91. These rules were reviewed by the Assembly Committee on Agriculture, Aquaculture and Forestry and the Senate Committee on Urban Affairs, Environmental Resources and Elections pursuant to s. 227.19, Stats. Summaries of the final regulatory flexibility analysis and comments of the legislative review committees are 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.