

1975 Assembly Bill 248

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CHAPTER 226, Laws of 1975

AN ACT to renumber and amend 77.16 (2) to (9); to repeal and recreate 77.16 (1); and to create 77.16 (2) and (11) to (13) of the statutes, relating to revising the woodland tax law and providing a penalty.

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

SECTION 1. 77.16 (1) of the statutes is repealed and recreated to read:

77.16 (1) In this section "department" means the department of natural resources.

SECTION 2. 77.16 (2) of the statutes is renumbered 77.16 (3) and amended to read:

77.16 (3) Upon filing of such application the department of ~~natural resources~~ shall examine the land, and if it finds that the facts give reasonable assurance that the woodland is ~~more~~ suitable for the growing of timber and other forest products and ~~that such the~~ lands are not more useful for ~~any other purpose~~ purposes and the landowner agrees to follow an approved management plan the department of ~~natural resources~~ shall enter an order approving the application. A copy of such 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 ~~of the town, to and~~ the assessor of the town and to the ~~county~~ county clerk and register of deeds of the county wherein the land is located. The register of deeds shall record the entry and declassification of woodland tax lands in a suitable manner on the county record. The register of deeds may collect recording fees under s. 59.57 from the owner.

SECTION 3. 77.16 (2) of the statutes is created 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 September 1 each calendar year shall be processed for entry by March 20 of the following 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. Lands on which an improvement is located having an assessed value in itself are not eligible for entry.

SECTION 4. 77.16 (3) to (9) of the statutes are renumbered 77.16 (4) to (10), respectively, and amended to read:

77.16 (4) The application of the owner of the land, the signed management plan and the filing of the order by the department ~~of natural resources~~ shall constitute a contract, running with the land, for a period of 40 15 years, unless terminated as ~~hereinafter provided in this section~~. Any order issued on or before March 20 of any year shall take effect in such year, but all orders issued after March 20 in the calendar year shall take effect the following year. If at the end of 40 15 years ~~said the~~ contract is not renewed by mutual consent, the land is declassified and shall be removed from the provisions of this section.

(5) The assessor shall reduce the total assessed valuation of each description by an amount equal to the assessed value of the acreage entered. The local assessor in preparing the assessment roll shall show the acreage for each owner covered ~~by the provisions of under~~ this section in a column designated by the words "Woodland Tax Law" or the initials "WTL".

(6) The owner shall be liable and shall pay to the town 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 ~~the land approved for entry under this section~~ 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 ~~promote the growth of trees~~ follow the management plan and shall prohibit grazing and burning on lands entered under the woodland tax law. ~~At the request of the owner the department of natural resources shall assist in preparing and carrying out planting and forest management plans. The management plan may be revised by the owner with the consent of the department.~~ The department of ~~natural resources~~ shall make an annual ~~written report~~ investigation as to the forest practices of each owner and ownership changes of the lands entered under this section and 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 March 20 of any year shall take effect in such that year. 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 ~~to~~ the assessor of the town, and to the ~~county clerk and register of deeds~~ of the county wherein the land is located. ~~Any order issued under this subsection shall be final unless set aside by the department of natural resources.~~

(8) The owner, town board or county board may petition the department ~~of natural resources~~ for a public hearing to take testimony and hear evidence on whether lands shall be entered or continued under this section. Upon the filing of such petition the department ~~of natural resources~~ shall set ~~such 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 ~~said department of natural resources~~ shall give 30 days' written notice of the hearing to the petitioners. ~~Such~~ The hearing may be adjourned for 60 days ~~and no~~

~~notice of the time and place of such adjourned meeting need be given excepting the announcement thereof by the presiding officer at the hearing at which the adjournment is had. The presiding officer at the hearing may be an employee of the department of natural resources designated by the department of natural resources to conduct the hearing.~~

(9) After hearing all the evidence and after making such independent investigation as it sees fit the department of natural resources shall make its findings of fact and make and enter an order accordingly 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 of the town, to and the assessor of the town, to the county clerk and register of deeds and to the petitioner if not included above. ~~The order of the department of natural resources shall be final.~~

(10) The department of natural resources shall furnish appropriate forms ~~to carry out this section~~ to the owners of lands interested in entry of lands under the woodland tax law.

SECTION 5. 77.16 (11) to (13) of the statutes are created to read:

77.16 (11) On declassification as a result of actions under sub. (7) the owner shall be liable for payment of a penalty to the town 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 town 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.

(12) The owner shall not be liable for payment of a penalty if declassification is a result of the owner's failure or refusal to renew the contract at the end of the contract period.

(13) Any decision made by the department under this section is subject to review under ch. 227.
