

Chapter NR 46

FOREST TAX PROGRAM

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Note: Chapter NR 46 as it existed on January 31, 1980 was repealed and a new chapter NR 46 was created effective February 1, 1980.

NR 46.01 Purpose. It is the purpose of this chapter to interpret, enforce and administer the provisions of the Wisconsin statutes pertaining to the forest croplands program, the woodland tax law program and any other tax programs concerning private forest lands.

History: Ct. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.02 Definitions. For the terms used in subchs. I and II, the following definitions apply:

(1) "Burning" means the presence of fire on forest land, except when used as a prescribed tool in the practice of sound forestry.

(2) "Commercial forest land" means forest land capable of producing wood products within 100 years and not withdrawn from timber production.

(3) "Department" means the state of Wisconsin department of natural resources.

(4) "Domicile" means the place of permanent residence.

(5) "Fishing" means taking, capturing, killing or fishing for fish of any variety in any manner under general provision. Landowners may prohibit activities other than public hunting and fishing on lands under the forest crop law.

(6) "Forest land" means land capable of producing wood products, having a minimum width of 120 feet, not developed for uses inimical to the practice of forestry and at least 10% stocked with forest trees of any of the following size classes:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet from Ground Level	Minimum Density
	Seedlings	
Saplings	1"-5"	100 trees per acre
Pole timber	5"-9"* , 11"***	3 cords per acre
Sawtimber	9"+* , 11"***	1,300 board feet per acre

*For conifer species

**For other species

(7) "Fractional lot" means a portion of a section in a township formed by the excess or deficiency of land in said township, as shown by the U.S. government survey plat.

(8) "Government lot" means an irregular portion of a section formed by a meandered body of water, impassable object, a state or reservation or grant boundary or for other similar reasons as shown by U.S. government survey plat.

(9) "Grazing" means the feeding on grass, herbage or other growing plants by domestic animals. Animals used during timber harvest operations are exempt.

(10) "Hunting" means shooting, shooting at, pursuing, taking, catching or killing of any wild animal or animals other than trapping.

(11) "Land" means the property which is being considered for entry under the forest crop law or woodland tax law programs.

(12) "Merchantable timber" means standing trees by species and product which are because of size and quality, salable within a reasonable time period from the subject lands.

(13) "Non-commercial forest land" means forest land incapable of producing wood products within 100 years.

(14) "Non-forest" means farmland (including grazing pastures), water, marsh, muskeg, bog, rock outcrops, sand dunes, recreational land, industrial land, residential land and rights-of-way.

(15) "Non-productive area" means lands not producing or incapable of producing wood products.

(15m) "Open areas" means nonproductive areas capable of producing merchantable timber when stocked with suitable forest trees.

(16) "Petitioner or applicant" means any or all persons who have an ownership interest either in fee or equity with full control over forest practices on the lands.

(17) "Practice forestry", "sound forestry practices" and "sound forestry" mean sound and commonly accepted timber cutting, transporting and forest cultural methods recommended or approved by a qualified forester of the department for most effective propagation and improvement of the various timber types common to Wisconsin.

(18) "Public roads and railroad rights-of-way" means public roads or railroad rights-of-way active or abandoned, in public or railroad ownership.

(19) "Qualified forester" means a forester having a bachelor or higher degree from a school of forestry.

(20) "Quarter-quarter section" means a regular one-sixteenth part of a section, the boundaries of which are determined by a correctly executed subdivision of the section involved, as determined by U.S. government survey plat.

(21) "Renewal" means a continuation of an entry under the laws upon mutual consent of the landowner and department.

(22) "Standard units of measurement" means:

(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).

(c) Piece products—per piece, post, pole or Christmas tree.

(d) Weight—converted to cord equivalent by species.

(23) "Stumpage" means the quantity of merchantable timber by product and species as listed in s. NR 46.30.

(24) "Tree scale" means the measurement of merchantable volume of standing trees.

(24m) "Understocked areas" means forest lands not meeting the minimum medium density classification (source, DNR Manual Code 8625.2) described in the following size classes:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Medium Density
Seedlings	0"-1"	800 trees per acre ¹
Saplings	1"-5"	400 trees per acre ²
Pole timber	5"-9"* , 11"***	7 cords per acre
Sawtimber	9"+* , 11"+**	3,000 board feet per acre

*For conifer species

**For other species

¹Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 600 trees per acre.

²Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 300 trees per acre.

Note: DNR Manual Code is available for inspection at any DNR office.

(25) "Wood products" or "forest products" means those items listed on the current forest crop law stumpage values for severance tax.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; cr. (15m) and (24m), Register, October, 1983, No. 334, eff. 11-1-83; cr. (intro.) and am. (23), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (22) (a) and (b), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.03 Petitions or applications. (1) A petition for entry under the forest croplands or an application for entry

under the woodland tax laws shall be filed with the department at Box 7921, Madison, Wisconsin 53707 no later than April 30 of each year for consideration in the same calendar year. Eligible lands shall be entered effective January 1 of the following calendar year.

(2) A petition or application shall not be complete without an attached copy of the instrument by which the petitioner or applicant acquired title or interest in the land. Applications for reentry of expiring contracts do not require proof of ownership.

(3) All parties with an interest in the land in fee or equity shall sign and agree to the petition or application.

(4) Submission of petitions or applications shall be in the manner as directed and on forms provided by the department.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.04 Requests or petitions for hearing.

(1) Requests for hearing on forest croplands petitions shall include the basis or reasons for the request.

Note: Entry criteria contained in s. NR 46.06.

(2) Requests or petitions for hearings on the continued eligibility of lands entered under the forest croplands or woodland tax law programs shall include an allegation, with a statement of facts to support such, that the lands to which the request or petition applies are ineligible for continuation due to its failure to comply with the criteria required by law.

Note: Continued entry criteria contained in ss. NR 46.06 and 46.10, and ss. 77.02 and 77.16, Stats.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.05 Forms. All notices, reports, plans, petitions and applications required or filed under the forest croplands or woodland tax law shall be on forms prepared and provided by the department.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

Subchapter I— Forest Croplands

NR 46.06 Determination on petition. (1) Lands upon which a petition has been filed shall be entered as forest croplands upon a finding by the department that:

(a) The lands considered for entry comprise 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; and

(b) The facts give reasonable assurance that a stand of merchantable timber will be developed within a reasonable period of time; and

(c) That such lands are then being held permanently for the growing of timber under sound forestry practices rather than for other purposes; and

(d) That all persons holding encumbrances against such lands have in writing agreed to the petition.

(2) The lands are capable of supporting a stand of merchantable timber containing a minimum tree stocking as provided in s. NR 46.02 (5) and are capable of producing wood products within 100 years from the date of entry.

(3) In determining whether a petitioner is holding lands permanently for the growing of timber and other products, the department shall consider:

(a) All relevant testimony and evidence of record presented by the petitioner and others.

(b) The location of the land in relation to residential, recreational, agricultural or commercial development.

(c) Topography of the lands.

(d) Soils.

(e) Buildings or structures on the property.

(f) Roads in the vicinity of the lands.

(g) Navigable waters on or in the vicinity of the lands.

(h) The presence of surface disturbance in the form of mining or landfill operations.

(i) Zoning.

(j) Past use of the lands by the petitioner.

(k) Location of incorporated limits of cities and registered plats.

(L) The existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.

(4) In determining whether the petitioner intends to hold the lands permanently and manage them under sound forestry practices, the department shall consider:

(a) All relevant statements, testimony and evidence of record presented by the petitioner and others.

(b) Knowledge or training of the petitioner regarding forestry or forestry practices.

(c) Forestry management plans developed by or at the request of the petitioner.

(d) Past forestry practices conducted by or at the direction of the petitioner.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80.

NR 46.07 Ineligible lands. (1) The following lands are ineligible for entry, continuation or renewal as forest croplands:

(a) Lands within the incorporated limits of cities or registered plats.

(b) A quarter-quarter section, fractional or government lot upon which is located a domicile.

(c) Lands which, if entered, continued or renewed, would result in the petitioner or owner having contiguous forest croplands of which the total non-productive area exceeds 20%.

(d) Lands upon which surface disturbance in the form of mining or landfill operations is present.

(e) Lands which show the existence of landscaping or ornamental plants, or the alteration of vegetation adjacent to or near any buildings or structures.

(f) Lands which cannot comply with the eligibility requirements contained in s. NR 46.06 except those lands presently entered under the forest cropland program containing less than an entire quarter-quarter section, fractional or government lot as determined by U.S. government survey excluding public roads and railroad rights-of-ways that are eligible for continuation.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; am. (1)(c), Register, October, 1985, No. 358, eff. 11-1-85.

NR 46.08 Forest croplands renewals. (1) A renewal notice form shall be sent certified mail by the department to the landowner's last post office address. The landowner shall complete and return the renewal notice form to the department within 60 days of the notice date. If the landowner does not return the renewal notice within 60 days, the department shall unilaterally appoint an estimator and not renew the lands.

(2) Public hearings shall only be held upon request or petition pursuant to ss. 77.10 and 77.16 (8), Stats.

(3) The department is not required to publish or provide written notice of a renewal pursuant to s. 77.03, Stats.

(4) The renewal order shall be filed with all officers designated to receive copies of the orders of entry and the owner.

(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.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (5) and (6), Register, October, 1991, No. 430, eff. 11-1-91.

Subchapter II— Woodland Tax Law

NR 46.10 Determination on application. (1) Lands upon which an application has been filed shall be entered as woodland tax lands upon a finding by the department that:

(a) The lands considered for entry contain 10 or more contiguous acres;

(b) The lands do not 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, which would be eligible for entry under the forest croplands law.

(c) The facts give reasonable assurance that the woodland is suitable for the growing of timber.

(d) The lands are not more useful for other purposes including, but not limited to commercial, residential, recreational or landscaping.

(e) The applicant agrees to follow a management plan, approved by the department and prepared by a qualified forester representing the applicant or the department consisting of the following:

1. The name(s) and address(es) of the applicant(s).

2. The legal description of the lands.

3. An appropriate map(s) or aerial photographs of the land on which cover types are identified by conventional map symbols indicating species, size and density of vegetation.

4. A schedule by year of the required forest management practices to be carried out during the contract period which are as follows:

a. Harvesting of mature timber according to sound forestry practices.

b. Thinning of plantations and natural stands for merchantable products according to sound forestry practices.

c. The release of pine from competing vegetation.

d. The reforestation of open and understocked areas.

e. Post-harvest treatment where necessary to insure adequate regeneration.

5. Management practices which are desirable and may be carried out during the contract period at the owner's option.

6. Signatures of the landowner(s) (and the qualified forester representing the landowner if appropriate) and the inspecting department forester.

(f) The lands are not within recorded plats or the incorporated limits of cities or villages.

(g) The land does not have an improvement having an assessed value situated thereon.

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

(2) In determining whether the facts give reasonable assurance that the woodland is suitable for the growing of timber and other forest products, the department shall consider the following:

(a) Compliance with the tree stocking standards as provided in s. NR 46.02 (6).

(b) Past and present timber production on the subject property.

(c) Soils.

(3) In determining whether the lands are not more useful for other purposes, the department shall consider the following:

(a) The location of the land in relation to commercial, recreational, residential, and agricultural development.

(b) The presence of surface disturbance in the form of mining or landfill operations.

(c) Navigable waters on or in the vicinity of the lands.

(d) Zoning and land use planning.

(e) Roads in the vicinity of the lands.

(f) Past and present use of the lands.

History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; cr. (1) (h), Register, October, 1981, No. 310; eff. 11-1-81.

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

History: Cr. Register, October, 1981, No. 310, eff. 11-1-81.

Subchapter III— Managed Forest Land

NR 46.15 Definitions. For terms used in this subchapter, the following definitions apply:

(1) "Building" means a permanent structure having a roof supported by posts, columns or walls.

(2) "Capable of producing 20 cubic feet of merchantable timber per acre per year" means land determined capable of such production according to normal yield tables published by the North Central Forest Experiment Station and the Lake States Forest Experiment Station and meeting one of the following size and minimum density classifications:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Density
Seedlings	0"-1"	200 trees per acre
Saplings	1"-5"	100 trees per acre
Poletimber	5"-9"*-11"***	3 cords per acre
Sawtimber	9"+*, 11"***	1,300 board feet per acre

*For conifer species

**For other species

Note: Copies of normal yield tables are available for review at the Department of Natural Resources, 101 South Webster St., Box 7921, Madison, WI 53707.

(3) "Commercial logging operation" means the cutting of forest products in accordance with the department approved management plan, under a written contract or by employees of the owner, during a specified time period.

(4) "Contiguous" means in actual contact with or touching at some point.

(5) "Correction order" means an order of the department to correct a previously issued managed forest land order.

(6) "Cover type" means vegetation of a predominant species or group of species, or, if timber, by predominant species or group of species, size and density, which is an area 2 acres or more in size.

(7) "Department" means the department of natural resources.

(8) "Developed for commercial recreation" means the alteration of the land or its features or the addition of improvements which impede, interfere with or prevent the practice of forestry.

Note: This definition is not meant to preclude or prohibit a landowner from leasing land for hunting or other recreational activities compatible with the practice of forestry which are consistent with the open or closed area restrictions under s. 77.83, Stats.

(9) "Developed for human residence" means the construction or use of a building as a domicile.

(10) "Developed for industry" means the alteration or use of the land for the purpose of conducting trade, production or manufacturing activities other than forest products production.

(11) "Developed for use incompatible with the practice of forestry" means the alteration or use of the land for any purpose which impedes, interferes with or prevents the practice of forestry.

Note: This definition does not prevent activities authorized in a department approved management plan.

(12) "Domicile" means a place of permanent residence evidenced by voting, personal income tax or driver's license records.

(13) "Encumbrance" has the meaning specified in s. 409.105 (1) (g), Stats.

(14) "Farmland" means former agricultural land lying idle and presently not producing 20 cubic feet of merchantable timber per acre per year.

Note: Active agricultural land is not eligible for entry as it is an incompatible use.

(15) "Fishing" has the meaning specified in s. 29.01 (3), Stats.

(16) "Grazing" means the feeding on living plants by domestic animals except animals used during timber cutting operations.

(17) "Hunting" means shooting, shooting at, pursuing, taking, catching or killing any wild animal or animals other than by trapping.

(18) "Incompatible with existing uses of the land" means the designation of land which is within a recorded plat, whether as a subdivision defined under s. 236.02 (12), Stats., or other division of land recorded pursuant to s. 236.03 (1), Stats., as managed forest land unless the land is entered under the forest crop or woodland tax law at the time of application for designation of the lands as managed forest land.

(19) "Legal description" means the location of land as determined by U.S. government survey plat by township, range, section and quarter quarter section, fractional lot or government lot.

(20) "Managed forest land" means land designated as such under the forest tax program established in ss. 77.80 to 77.91, Stats.

(21) "Municipality" means a town or village.

(22) "Non-stocked land" means land capable of producing 20 cubic feet of merchantable timber per acre per year but not adequately stocked with appropriate forest trees meeting one of the size and minimum density classifications established in sub. (2) at the time of designation.

(23) "Owner" or "ownership" means one with an interest in the land in fee or in equity, including that of a grantee of a land contract prior to satisfaction of all conditions of the contract, or as established by statute.

(24) "Owner's dwelling" means the landowner's domicile.

(25) "Parcel" means for the purpose of determining eligibility for designation as managed forest land under s. 77.82, Stats., the acreage of contiguous land described in the petition which is under the same ownership in the same municipality.

(26) "Petitioner" or "applicant" means any person who has an ownership interest either in fee or equity or established by statute.

(27) "Renewal" means a continuation of an order of designation in accordance with s. 77.82 (12), Stats., upon mutual consent of the landowner and department.

(28) "Same ownership" means an ownership interest in land in fee or equity by the same person or in joint or co-ownership, whether owned by one owner "and" another or one owner "or" another, as indicated on the instrument of title.

(29) "Sound forestry practices" means timber cutting, transporting and forest cultural methods recommended or approved by the department for the effective propagation and improvement of the various timber types common to Wisconsin. "Sound forestry practices" also may include, where consistent with landowner objectives and approved by the department, the management of forest resources other than trees including wildlife habitat, watersheds, aesthetics and endangered and threatened plant and animal species.

(30) "Standard units of measurement" has the meaning established in s. NR 46.02 (22).

(31) "Stumpage" has the meaning established in s. NR 46.02 (23).

(32) "Tree scale" has the meaning established in s. NR 46.02 (24).

(33) "Wood products" or "forest products" means those items listed on the current schedule of stumpage values for severance or yield tax in s. NR 46.30.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (8), Register, October, 1992, No. 442, eff. 11-1-92; r. (25) (a), renun. (intro.) and (b) and am., Register, October, 1994, No. 466, eff. 11-1-94.

NR 46.16 Managed forest land petition. (1) FORMS.

(a) A petition for designation of land as managed forest land shall be signed by all owners, be fully completed on forms provided by the department and filed in accordance with par. (b).

(b) Petitions shall be postmarked or received by the department no later than the following dates specified in s. 77.82 (7) (c), Stats., to be considered for designation effective the following January 1:

1. January 31 for landowners of less than 1000 acres of forest land in this state.
2. March 31 for landowners of 1000 acres or more of forest land in this state.

Note: The Department's address for Managed Forest Law petitions is P.O. Box 7963, Madison, WI 53707.

(c) **Application fee.** Each petition submitted to the department for a new designation or an addition shall include a nonrefundable application fee of \$20.00.

(2) **ATTACHMENTS.** A certified copy of the legal instrument giving the petitioner an ownership interest in the land subject to the petition shall accompany and be part of the petition. Upon request by the department, the petitioner shall also submit a certified copy of the legal instrument giving the petitioner an ownership interest in all land in the same municipality which is contiguous to the land subject to the petition.

(3) **ENCUMBRANCES.** Any person holding encumbrances on the land subject to the petition shall sign the petition prior to its filing to indicate agreement with it.

(4) **UNPAID TAXES.** The petitioner shall upon request of the department furnish proof acceptable to the department that taxes are paid in full.

(5) **SAME OWNERSHIP.** All eligible land under the same ownership and located in the same municipality, when applied for designation in the same year, shall be designated under the same order of designation.

(6) **PETITION RESTRICTIONS.** A petition for designation of land as managed forest land may not be altered or amended in a manner which will split a cover type.

(7) **ADDITIONS.** An owner petitioning the department to designate 10 or more acres of land as managed forest land which is contiguous to designated managed forest land shall indicate on the petition whether the land subject to the petition is to be ordered designated as managed forest land under a separate order or as an addition to the previously designated and contiguous managed forest land.

Note: This section interprets and administers ss. 77.82 (1), 77.82 (2) and 77.82 (7) (c), Stats., relating to submission of a petition for designation, and s. 77.82 (7) (a) 5., Stats., regarding payment of taxes. Further petitioning requirements and provisions are contained in s. 77.82 (2), Stats.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (7), Register, October, 1987, No. 382, eff. 11-1-87; am. (4), Register, October, 1990, No. 418, eff. 11-1-90; cr. (1) (c), Register, October, 1994, No. 466, eff. 11-1-94; am. (1) (b), Register, October, 1995, No. 478, eff. 11-1-95.

NR 46.17 Managed forest land eligibility.

(1) **REQUIRED TIMBER PRODUCTION.** (a) A minimum of 80% of an entire managed forest land parcel shall be capable of producing merchantable timber as defined in s. NR 46.15 (2).

(b) No more than 20% of a managed forest land parcel may consist of land unsuitable for producing merchantable timber as provided in s. 77.82 (1) (b) 1., Stats., or non-stocked land as defined in s. NR 46.15 (22) or a combination of those types of land.

(2) **MINIMUM WIDTH.** The minimum width of managed forest land is 120 feet except that segments less than 120 feet in width are permitted if the length to width ratio does not exceed 4 to 1.

(3) **BUILDINGS ON MANAGED FOREST LAND.** Land adjacent to buildings which is landscaped, improved or has ornamental planting or other alteration of vegetation and the land under such buildings is not eligible for designation.

Note: This section interprets and administers s. 77.82 (1), Stats., which describes further the eligibility requirements.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2), Register, October, 1989, No. 406, eff. 11-1-89.

NR 46.18 Management plan. (1) MAP.

(a) The management plan shall include a map, on forms provided by the department, at a scale of 8 inches equals one mile, showing land eligible for designation and areas designated as closed to public access under s. 77.83, Stats.

(b) The map shall show major land features, using conventional map symbols, and vegetation cover types indicating species, size and density where appropriate.

Note: Copies of conventional map symbols are available at the Department of Natural Resources, 101 South Webster St., Box 7963, Madison, WI 53707.

(2) **FORMS: MANDATORY PRACTICES.** The management plan shall be prepared on forms provided by the department, signed by all owners and shall include a list of stands subject to mandatory practices, a schedule of completion dates and a description of the mandatory practices to be undertaken during the term of the order. The following practices, if determined applicable by the department, shall be addressed in the management plan:

(a) Harvesting mature timber according to sound forestry practices.

(b) Thinning plantations and natural stands for merchantable products according to sound forestry practices.

(c) Release of conifers from competing vegetation.

(d) Reforestation of land to meet one of the following size and minimum medium density classifications:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Medium Density
Seedlings	0"-1"	800 trees per acre for natural stands. 600 trees per acre for planted stands.
Saplings	1"-5"	400 trees per acre for natural stands. 300 trees per acre for planted stands.
Pole timber		
For conifer species	5"-9"	7 cords per acre
For other species	5"-11"	
Sawtimber		
For conifer species	9" A	3,000 board feet per acre.
For other species	11" A	

(e) Post-harvest treatment to insure adequate regeneration.

(f) Soil conservation practices that may be necessary to control any soil erosion that may result from department approved forestry practices.

(3) APPROVED PRACTICES. (a) The management plan may contain a schedule of approved but not mandatory forestry practices.

(b) The management plan may contain a schedule of approved but not mandatory practices for the management of forest resources other than trees including wildlife habitat, watersheds, and aesthetic features as follows:

1. No more than 20% of an owner's total contiguous designated managed forest land acreage may be non-stocked land, land unsuitable for producing merchantable timber or a combination of both. For purposes of this determination, the department shall consider only cover types comprising 2 or more acres.

2. On the 80% of a managed forest land parcel required to produce or be capable of producing 20 cubic feet per acre per year, practices for the management of forest resources other than trees may be approved consistent with owner objectives as provided in subd. 2. a. and b.

a. The creation of openings and other vegetative cover not producing forest products at the level meeting minimum eligibility requirements under s. 77.82 (1) (a) 2., Stats., may be approved so long as the total area of openings or vegetative cover, combined with land unsuitable for producing merchantable timber and non-stocked land, does not exceed 20% of the managed forest land parcel.

b. In addition to practices approved under subd. 2. a., other practices may be approved on managed forest land to accomplish the objectives of the owner relating to forest resources other than trees if such approved practices do not significantly alter the value of the merchantable stand of timber or preclude the growing of future forest crops for commercial use. Such approved practices may include, where consistent with the landowner's objectives, dividing clear-cuts into smaller blocks, shortening or lengthening rotations, creating irregular cutting boundaries, leaving uncut small stands, strips or individual trees on clear-cut, modifying residual basal area on partial cuts, modifying species composition, reserving den or cavity trees, substituting partial cuts for clear-cuts or substituting clear-cuts for partial cuts.

(4) LARGE OWNERSHIPS. The requirements of this section for management plans may be modified by the department for ownerships exceeding 1,000 acres after consideration of the following:

a. Other land of the owner entered as managed forest land, forest crop land and woodland tax law land.

b. The number of counties in which lands proposed for entry or renewal or the owner's existing managed forest land and forest crop land and woodland tax law lands lie.

c. The existence and availability for review of a management plan prepared by or for the owner and acceptable to the department.

d. Submission of a written commitment from an owner to provide, upon department request, information from the management plan for review or audit. The commitment shall describe the management plan and outline the procedure used to update and amend the management plan.

e. An owner's demonstrated consistent accessibility to competent technical forest management assistance through staff or consultant services.

(5) MANAGEMENT PLAN AS A CONDITION OF DESIGNATION. As a condition of designating the land, the owner shall sign the department approved management plan and return it to the department by August 1 of the year in which the order of designation will be issued. Failure to return the signed management plan by August 1 will result in a denial of the petition.

(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.

Note: This section interprets and administers ss. 77.82 (3) and (7) and 77.83 (1), Stats., which describe further requirements for the management plan and designation of closed areas.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. (6), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.19 Closed area. A closed area may consist of:

(1) An area or areas not to exceed 80 acres in the municipality in total and consisting of any combination of:

(a) An entire parcel or parcels of managed forest land.

(b) All of an owner's managed forest land within quarter quarter sections, government lots or fractional lots, and

(c) An additional block of acreage within a legal description, not exceeding a length to width ratio of 4 to 1, unless limited by the size of the entry, to complete the total closed area; or

(2) Any combination of 2 entire quarter quarter sections, government lots or fractional lots.

Note: This section interprets s. 77.83 (1), Stats., which provides further direction on the establishment or designation of closed areas.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; am. Register, October, 1995, No. 478, eff. 11-1-95.

NR 46.20 Public access. **(1)** Except as provided in sub. (2), the owner of managed forest land may not restrict public access to such land for activities authorized in s. 77.83 (2) (a), Stats., unless it has been designated closed under s. 77.83 (1) (a), Stats.

(2) If public access to open managed forest land is available solely by crossing contiguous land of the owner which is not entered as managed forest land, contiguous managed forest land of the owner which has been designated closed under s. 77.83 (1) (a), Stats., or an access by easement or otherwise which provides the owner access, the owner may not restrict public access for activities authorized in s. 77.83 (2) (a), Stats., through or across such land except the owner may limit the public access across such land or access way to a reasonable corridor or location which is designated in accordance with s. NR 46.21 (3) (b).

Note: This section interprets and administers s. 77.83 (2) and (3), Stats., which establish and provide further requirements to keep land open for certain public uses and authorizes the department to establish posting standards.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.21 Posting standards. (1) SIZE. Signs designating open and closed land shall be a minimum size of 11 by 11 inches.

(2) CLOSED AREAS. (a) Closed areas may be posted with commonly used no trespass signs or signs indicating the land is closed to public access or trespass, in conformance with par. (b) and s. 943.13, Stats.

(b) Closed and open area signs shall be posted as follows:

1. In conspicuous view a minimum of 4 feet above the ground, and

2. At an interval of at least 2 per one quarter mile on the boundary of the designated area or as otherwise approved by the department.

(3) OPEN AREAS. (a) Open areas are not required to be posted to identify they are managed forest land unless otherwise required in this section.

(b) Open areas may be posted in conformance with this section and s. 943.13, Stats., against uses other than hunting, fishing, hiking, sight-seeing and cross-country skiing as long as the posted signs indicate the land is managed forest land and the land is open to the public for hunting, fishing, hiking, sight-seeing and cross-country skiing.

(c) If access to open managed forest land is limited as provided in s. NR 46.20, the location of the access shall be reasonably identified on signs meeting the requirements of this section in print of equal size to other print on the sign. Signs shall be at locations and in sufficient number to provide reasonable notice to those attempting access.

(4) COMMERCIAL LOGGING POSTING. (a) Land within 300 feet of a commercial logging operation may not be posted to restrict public access prior to the date cutting commences.

(b) Restricted area signing for commercial logging operations may be continued only if 50% or more of the volume identified in the approved cutting notice or prescribed by the approved management plan is cut within one year of the date cutting is commenced and continues as indicated to the department.

Note: This section interprets and administers s. 77.83 (3), Stats., which authorizes the department to establish design standards for signs.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.22 Withdrawal. The department may order withdrawal of land under s. 77.88 (1), Stats., if the land comprises no less than:

(1) An entire quarter quarter section, government lot or fractional lot of managed forest under the same order; or

(2) An entire parcel of managed forest land;

(3) All managed forest land under the same order owned by the owner in a quarter quarter section, government lot or fractional lot if the withdrawal is required as a result of a mistake by the owner.

Note: This section interprets and administers s. 77.88 (1), Stats., which authorizes the department to withdraw land from managed forest land designation and is consistent with the voluntary withdrawal provisions under s. 77.88 (2), Stats., as it relates to the minimum size of a description of land that may be withdrawn.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

NR 46.23 Sale or transfer. (1) A sale or transfer of managed forest land not authorized under s. 77.88 (2), Stats., shall render the managed forest land in the quarter quarter section, government lot or fractional lot in which the unauthorized transfer occurred ineligible for continued designation. The withdrawal tax under s. 77.88 (5), Stats., shall be calculated on the land ineligible for continuation, to be prorated to the owners of record.

(2) If land transferred under s. 77.88 (2) (a), Stats., does not meet the eligibility requirements under s. 77.82 (1) (a) 2. and (b), Stats., the department shall issue an order withdrawing the land and assess the tax under s. 77.88 (5), Stats., against the transferee.

Note: This section interprets s. 77.88 (2), Stats., which establishes further standards for transfer or sale of managed forest land.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; renum to be (1), cr. (2); Register, October, 1989, No. 406, eff. 11-1-89; am. (1), Register, October, 1990, No. 418, eff. 11-1-90.

NR 46.24 Withdrawal tax. (1) ESTIMATE. 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) **ACCURACY.** 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 $\pm 15\%$ 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.

(3) **MERCHANTABLE TIMBER.** For the purpose of calculating the 5% stumpage value alternative for the withdrawal tax under s. 77.88 (5) (a) 2. and (b) 2., Stats., timber shall be considered merchantable if the department determines it is:

(a) Of size, quality and species to meet commonly accepted industry standards for a specific timber product,

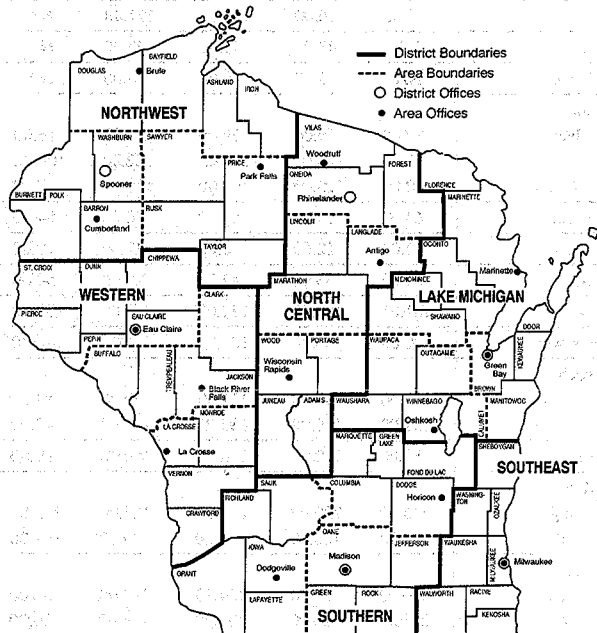
(b) A timber product which is or has been salable within the last calendar year preceding the date of the owner's declaration or withdrawal within the department's administrative area identified in sub. (4) in which the subject land is located,

(c) Located in terrain which can be commercially logged with equipment and logging methods commonly used by the timber producers operating within the department's administrative area identified in sub. (4) in which the subject land is located, and

(d) In sufficient volume to attract a commercial buyer if it were to be offered for sale.

(4) DEPARTMENT OF NATURAL RESOURCES FIELD AREAS

DNR Field Districts and Areas



Note: This section interprets and administers s. 77.87, Stats., which provides for the assessment of a withdrawal tax.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86; cr. (3) and (4), Register, October, 1990, No. 418, eff. 11-1-90; r. and recr. (1) and (2), Register, October, 1991, No. 430, eff. 11-1-91.

NR 46.25 Information on location of managed forest land. Information listing the location of open and closed managed forest law land shall be in the form of annually updated computer generated printouts showing acreage of open land by legal description, county and town and shall be offered for sale at the cost of copying and average mailing cost.

Note: This section interprets s. 77.91 (2), Stats., which requires the department to prepare and offer for sale information describing the location of managed forest land to the public.

History: Cr. Register, October, 1986, No. 370, eff. 11-1-86.

**Subchapter IV—
Stumpage Rates**

NR 46.30 Stumpage rates. (1) CUTTING REPORTS. (a) Wood products reported on cutting reports received by the department on or before December 1st for wood products cut prior to November 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 December 1, or cut on or after November 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 12½% for hand-peeled or 25% for machine-peeled wood.

(d) A reduction of 30% of the stumpage value for severance and yield tax, as listed under sub. (2) will be made for those species salvaged as a result of catastrophic losses. Catastrophic losses are defined as severe losses caused by fire mortality, ice, snow, insects, disease, wind and flooding. In order to be eligible for this reduction, the catastrophic loss must directly involve 30% of the merchantable timber on 10 contiguous acres or more and must result in a reduction of 30% or more in stumpage value

to the owner as certified by the landowner on forms provided and verified by department appraisal. The landowner or representative may be required to accompany the department field inspector in the determination of eligibility for catastrophic reduction.

(e) Cordwood products measured by weight will be converted to and reported as rough cord products.

1. The following table of weights will be used for conversion to cords:

Species	Weight per Cord	
	Green	Seasoned
White pine	4,700	4,200
Red pine	4,700	4,400
Jack pine	4,700	4,300
Spruce	4,500	4,300
Balsam fir	5,000	4,200
Tamarack	5,200	4,400
Hemlock	5,200	4,300
Aspen	4,600	4,000
White birch	5,200	4,800
Oak, all species	5,600	5,000
Mixed hardwoods	5,300	4,900

2. Seasoned wood is that which is dried 2 or more months during the period April 1 to October 31 before weighing.

(2) STUMPAGE VALUES FOR SEVERANCE AND YIELD TAX Severance and yield schedule zones are established as designated on the map of the severance and yield schedule zones in par. (d) and the rates shall be as follows:

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

1997 Rates - Effective November 1, 1996

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Cedar	113.00	116.00	112.00	111.00	NA	111.00	125.00	125.00	125.00	50.00	50.00	50.00
Fir	NA	43.00	43.00	43.00	NA	43.00	43.00	43.00	NA	43.00	43.00	43.00
Hemlock	NA	55.00	55.00	37.00	NA	37.00	31.00	31.00	NA	37.00	37.00	37.00
Pine												
Jack	39.00	39.00	39.00	39.00	16.00	16.00	39.00	39.00	39.00	16.00	39.00	39.00
Red	72.00	128.00	119.00	122.00	109.00	72.00	125.00	143.00	87.00	150.00	90.00	67.00
White	72.00	110.00	105.00	132.00	47.00	136.00	105.00	116.00	115.00	150.00	100.00	118.00
Spruce	64.00	55.00	55.00	70.00	64.00	64.00	70.00	70.00	65.00	54.00	36.00	68.00
Tamarack	12.00	12.00	12.00	12.00	12.00	12.00	12.00	30.00	12.00	12.00	12.00	12.00
Aspen	81.00	54.00	42.00	42.00	50.00	47.00	61.00	70.00	70.00	25.00	40.00	24.00
Ash	181.00	150.00	172.00	122.00	139.00	117.00	164.00	162.00	150.00	159.00	60.00	92.00
Basswood	180.00	180.00	185.00	111.00	146.00	131.00	232.00	161.00	116.00	150.00	110.00	88.00
Birch												
White	127.00	57.00	111.00	79.00	82.00	100.00	154.00	114.00	146.00	107.00	65.00	43.00
Yellow	157.00	130.00	130.00	147.00	147.00	147.00	148.00	95.00	148.00	162.00	80.00	94.00
Elm	88.00	110.00	110.00	100.00	89.00	86.00	200.00	200.00	200.00	114.00	114.00	114.00
Maple												
Sugar	225.00	220.00	291.00	127.00	225.00	185.00	278.00	185.00	238.00	210.00	112.00	104.00
Other	175.00	120.00	141.00	99.00	136.00	124.00	158.00	125.00	141.00	131.00	85.00	55.00
Oak												
Red	300.00	280.00	334.00	288.00	350.00	300.00	273.00	300.00	314.00	263.00	317.00	218.00
White	211.00	128.00	201.00	146.00	120.00	144.00	NA	207.00	207.00	127.00	110.00	56.00
Other	155.00	120.00	184.00	113.00	110.00	90.00	NA	330.00	125.00	150.00	46.00	73.00
Other Hardwood	200.00	74.00	148.00	105.00	96.00	138.00	186.00	120.00	177.00	132.00	81.00	97.00
Black Walnut	700.00	NA	NA	715.00	650.00	715.00	NA	NA	NA	NA	NA	NA

* NA - Not Applicable - This species/product is not normally harvested within this zone.

(b) Cord Products – 128 cubic feet of wood, air and bark assuming careful piling.

1997 Rates – Effective November 1, 1996

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Cedar	10.00	22.60	22.60	6.00	NA	6.00	11.00	6.70	7.80	12.20	12.20	12.20
Fir	NA	15.20	15.20	21.50	NA	21.50	9.90	8.00	NA	14.10	6.20	11.30
Hemlock	NA	9.00	8.70	9.90	NA	9.90	9.80	10.60	NA	9.90	9.90	9.90
Pine												
Jack*	30.80	34.70	34.90	21.90	25.00	21.90	36.50	30.00	28.30	29.60	23.90	28.30
Red*	14.00	22.00	28.00	24.40	20.00	23.80	32.70	26.00	26.30	30.00	20.60	28.50
White*	12.00	11.30	18.00	8.40	11.30	11.10	14.60	11.30	16.30	20.00	9.40	17.00
Spruce	5.50	12.50	21.00	12.00	9.70	9.60	20.20	18.60	15.00	17.70	13.50	14.60
Tamarack	11.60	18.00	30.60	5.50	5.50	5.50	11.90	11.40	11.60	8.30	11.20	11.60
Aspen	18.80	14.00	22.90	12.90	14.50	12.00	21.90	15.00	10.90	15.00	19.70	16.80
Birch	18.60	17.00	20.10	16.90	13.60	6.00	20.00	14.00	8.90	14.40	12.30	15.80
Basswood	5.40	10.40	10.40	5.40	5.40	5.40	4.90	5.90	5.50	5.00	5.00	4.20
Oak	10.30	15.60	17.00	8.90	12.20	9.50	19.20	14.70	10.50	15.00	7.70	12.20
Other Hardwood	14.10	15.80	17.80	11.30	14.70	8.00	19.10	13.20	8.90	12.00	10.70	10.80
Fuelwood	6.00	15.80	15.80	11.40	7.60	5.00	7.00	8.50	6.70	8.80	5.00	6.20

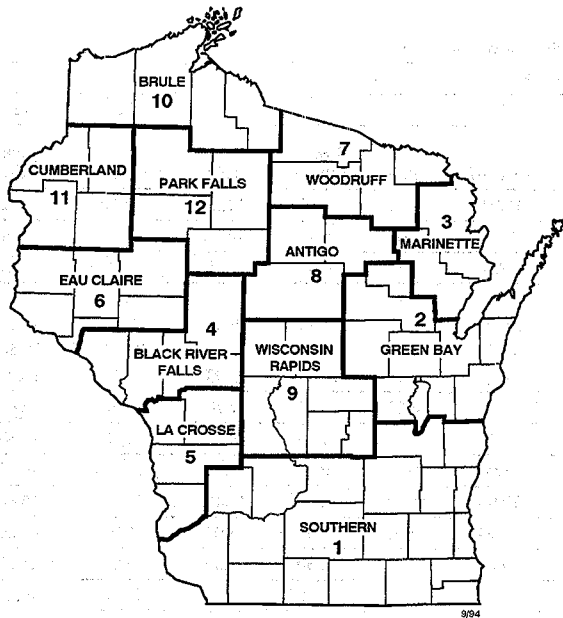
*A 30% reduction in the listed price will be applied to pine cordwood harvests in the following counties: Buffalo, Calumet, Crawford, Dane, Dodge, Door, Grant, Green, Iowa, Jefferson, Kenosha, Kewaunee, LaCrosse, LaFayette, Manitowoc, Ozaukee, Pepin, Pierce, Racine, Richland, Rock, Saint Croix, Trempealeau, Vernon, Walworth, Waukesha, and Winnebago.

(c) Piece products (stumpage value per piece).

1997 Rates – Effective November 1, 1996

	ZONES											
	1	2	3	4	5	6	7	8	9	10	11	12
	Southern	Green Bay	Marinette	Black River Falls	LaCrosse	Eau Claire	Woodruff	Antigo	Wisconsin Rapids	Brule	Cumberland	Park Falls
Posts & Poles												
7 and 8 ft.	0.36	0.64	0.60	0.61	0.55	0.36	0.63	9.62	0.44	0.75	0.45	0.34
10 and 12 ft.	1.08	1.92	1.79	1.83	1.64	1.08	1.88	2.15	1.31	2.25	1.35	1.01
14 and 16 ft.	1.80	3.20	2.98	3.05	2.73	1.80	3.13	3.58	2.18	3.75	2.25	1.68
18 and 20 ft.	3.58	6.36	5.91	6.06	5.42	3.58	6.21	7.10	4.32	7.45	4.47	3.33
21 and 30 ft.	5.13	9.12	8.48	8.70	7.77	5.13	8.91	10.19	6.20	10.69	6.42	4.78
31 and 40 ft.	8.86	15.76	14.65	15.02	13.42	8.86	15.39	17.61	10.71	18.47	11.08	8.25
41 and 50 ft.	13.26	23.57	21.91	22.47	20.07	13.26	23.02	26.33	16.02	27.62	16.57	12.34
51 and 60 ft.	18.31	32.56	30.27	31.03	27.72	18.31	31.79	36.37	22.13	38.15	22.89	17.04
61 and 70 ft.	23.95	42.58	39.58	40.58	36.36	23.95	41.58	47.57	28.94	49.90	29.94	22.29
Christmas Trees												
Unsheared	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Sheared	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50

(d) Map of severance and yield schedule zones.



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (c), Register, October, 1981, No. 310, eff. 11-1-81; r. and recr. (2) (intro.), (a) to (c), Register, October, 1982, No. 322, eff. 11-1-82; am. (1) (d), r. and recr. (2) (a), (b) and (c), Register, October, 1983, No. 334, eff. 11-1-83; am. (2) (a) (b) and (c), Register, October, 1984, No. 346, eff. 11-1-84; r. and recr. (2) (a), (b) and (c), Register, October, 1985, No. 358, eff. 11-1-85; renum. from NR 46.09 and am. (1) (d) and (2) (intro.), r. and recr. (2) (a) to (d), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2) (a) to (d), Register, October, 1987, No. 382, eff. 11-1-87; r. and recr. (2), Register, October, 1988, No. 394, eff. 11-1-88; r. and recr. (2) (a) to (c), Register, October, 1989, No. 406, eff. 11-1-89; r. and recr. (2) (a) to (c), Register, October, 1990, No. 418, eff. 11-1-90; r. (1) (e), renum. (1) (f) to be (1) (e), r. and recr. (2) (a) to (c), Register, October, 1991, No. 420, eff. 11-1-91; r. and recr. (2) (a) to (c), Register, October, 1992, No. 442, eff. 11-1-92; r. and recr. (2) (a) to (c), Register, October, 1993, No. 454, eff. 11-1-93; r. and recr. (2) (a) to (d), Register, October, 1994, No. 466, eff. 11-1-94; r. and recr. (2) (a) to (c), Register, October, 1995, No. 478, eff. 11-1-95; r. and recr. (2) (a) to (c), Register, October, 1996, No. 490, eff. 11-1-96.