

DATE: January 15, 2008

TO: Christine Thomas, Chair, Natural Resources Board
Jonathan P. Ela, Vice-Chair, Natural Resources Board

FROM: Matt Frank

SUBJECT: Proposed Revisions to Chapter NR 46

Subject of Proposed Rules:

Chapter NR 46.30, Forest Tax Program, annual timber stumpage rate changes.
Modifications to the definition of “owner” or “ownership” under Chapter NR 46.15 (23) to include trusts and other entities.
Revision of Chapter NR 46.16 Managed Forest Law petition and entry packet information.
Addition of the definition of “consideration” under Chapter NR 46.15(3m) to clarify the legislative intent to exclude payments by governmental bodies and non-profit organizations where the purpose is to provide public access for recreational activities. This definition is added as a result of the newly created statutory provision under Section 77.82, Wis. Stats.

Description of Policy Issues:

The issues needing to be addressed are routine and technical within the Forest Crop Law (FCL) and Managed Forest Law (MFL) program. Creating a definition of “consideration” is newly added to this proposal to clarify the intent of the newly enacted legislation set for in s. 77.82, Wis. Stats., prohibiting MFL participants from receiving consideration for recreational activities.

The department is required to assess the value of cut wood products from FCL and MFL lands based on the current stumpage value schedule. Stumpage values are determined each year by surveying industry, private forestry consultants and DNR field staff on the prices obtained the previous year for wood products by species, product type, and zone. These values are recalculated annually using a weighted three-year average and published in NR 46.30. The stumpage value charts are used to determine severance and yield tax for participants in the Forest Tax Law programs. It is important to adjust these values annually so that landowners are not paying too much or too little in yield/severance tax. The monies collected are distributed to the municipalities within which the land is located to help offset reduced property taxes collected from these lands.

Under Wis. Admin. Code NR 46.15(23), the current definition of “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. Under this definition, changes in ownership by owners converting their direct property interest to Trusts or other similar “will-substitutes” are not considered “transfers” under current interpretation of Wisconsin law. This prevents the effective administration of the Managed Forest Law program by preventing direct notification of potential changes in controlling ownership of the Managed Forest Law property in question. A change in the definition that includes trusts and other similar entities would solve this problem by clearly establishing the need for an owner to document and record the transfer of interest with the Department’s Forest Tax Law Section.

Current petitions and entry packets have information and requirements which have become either duplicative, based on the subsequent management plan requirements, or unnecessary based on advances both in the technical capabilities of the Forest Tax Section's administrative capabilities and response times. The Department's changes will allow for faster turn around and entry into the Managed Forest Law program, and will result in a less burdensome and more customer friendly approach to the program.

An addition of the definition of "consideration" in NR 46.15 (3m) will clarify the legislative intent in s. 77.82, Wis. Stats. to prohibit landowners from receiving consideration for recreational activities. The department currently has leases on lands under the Lands Legacy Program, Forest Legacy Program, State Parks and Recreation programs and various other programs whereby payments are made to individual landowners for public access for recreational activities. Some of these payments are made to landowners under the MFL program. With the recent passage of the budget landowners under the MFL program are prohibited from receiving consideration in the form of cash, goods and in-kind services for recreational activities and subsequently remove the incentive for landowners to partition lands for the purposes of closing lands to public recreation and leasing them to a select group of individuals who are willing to pay a lease fee. The creation of a definition of "consideration" would allow for governmental and non-profit agencies to pay a fee for the purpose of providing access to the public for recreational activities.

Summary and Comparison of Applicable Federal Regulations

There are no known federal rules which apply to stumpage rates or the Managed Forest Law program, nor to the Department's definition of "owner," "ownership," or "consideration," or for Managed Forest Law petition and entry packet requirements.

Statutory Authority:

Chapter 77, Wis. Stats.

Estimate of Time Needed to Develop the Proposed Revision

Approximately 117 hours will be needed by the Department.

Fiscal Estimate — 2007 Session

<input checked="" type="checkbox"/> Original <input type="checkbox"/> Updated <input type="checkbox"/> Corrected <input type="checkbox"/> Supplemental	LRB Number Bill Number	Amendment Number if Applicable Administrative Rule Number FR-03-08
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Subject

Proposed revisions to Subch. III Ch. NR46, including revision to stumpage rates in NR 46.30 (2), definition changes and additions, and procedural changes to petitions and management plan packets.

Fiscal Effect

State: No State Fiscal Effect
 Indeterminate

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

- | | |
|--|---|
| <input type="checkbox"/> Increase Existing Appropriation | <input type="checkbox"/> Increase Existing Revenues |
| <input type="checkbox"/> Decrease Existing Appropriation | <input type="checkbox"/> Decrease Existing Revenues |
| <input type="checkbox"/> Create New Appropriation | |

Increase Costs — May be possible to absorb within agency's budget.

Yes No

Decrease Costs

Local: No Local Government Costs

Indeterminate

1. Increase Costs
 Permissive Mandatory
2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

- Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Chapter 20 Appropriations

20.370(1)(cr)

Assumptions Used in Arriving at Fiscal Estimate

This proposed rule change addresses the annual stumpage rate changes used in the calculation of severance and yield tax collections under Forest Cop Law (FCL) and Managed Forest Law (MFL) when timber is harvested from the private lands enrolled in the programs. Other changes proposed include are clarification and procedural and have no fiscal effect.

There is an estimated net increase in state revenues of approximately \$2,400.00 due to the processing of MFL transfers.

There is an estimated net increase in local revenues of approximately \$3,090.00 due to the changes in stumpage rates.

Timber prices have been stable over the past year. The proposed 2009 stumpage rate schedule includes an average 0.10% increase in sawtimber prices and an average 0.19% increase in cordwood prices. Prices of mixed products (combined sawlogs and pulpwood for red pine, white pine and spruce) decreased 0.14%. Of all total 629 prices calculated, 227 (36%) increased, 125 (20%) decreased and 277 (44%) stayed the same.

The severance and yield tax collected in CY 2006 was \$2,078,390.00. Of this, 46% of the gross revenue was from sawtimber harvests. Fifty-four (54%) percent of the revenue was from cordwood harvests. There were no recorded mixed product sales in CY 2006. Based on the very small statewide increase in timber prices an estimated \$3,090.00 will be collected for municipalities.

Estimates are based on the average change in rates across species and zone for each product type (cordwood, sawtimber and mixed), the volumes reported and paid for in CY 2006, and the assumption that the volume and the ratio of the cordwood and sawtimber will remain the same. Actual impact for a county and municipality will vary by the number of harvests completed and the actual species and products cut.

Long-Range Fiscal Implications

None.

Prepared By:	Telephone No.	Agency
Joe Polasek	266-2794	Department of Natural Resources
Authorized Signature	Telephone No.	Date (mm/dd/ccyy)
	266-2794	01/15/2008

Fiscal Estimate — 2007 Session

Page 2 Assumptions Narrative Continued

LRB Number	Amendment Number if Applicable
Bill Number	Administrative Rule Number FR-13-07

Assumptions Used in Arriving at Fiscal Estimate – Continued

Under current statutes for Forest Crop Law, the Department retains an amount equal to the annual aid payments made to the municipality and the balance of the severance tax is paid to the municipality. Under current statutes for Managed Forest Law, 100% of the yield tax collected is paid to the municipality. The municipality shares 20% of the amounts received with the county.

The other rule changes described below will have an anticipated reduction in local revenues of \$7,800 and no net state fiscal effect. The other changes include:

- 1.) Creation of the definition of "consideration." This definition will have no fiscal impact to the state or local municipalities. This definition clarifies entry and administration components of the MFL program.
- 2.) Amendment of the definition of "owner" and "ownership." This definition change includes trusts as a legal owner of property and eliminates the listing of the trustees as owners. In Fiscal Year 2008 an estimated 30 transfers from individual owners to trusts with the individual owners as trustees will be returned because transfers are not currently needed. Once this rule is passed these estimated 30 transfers will be processed, adding an estimated \$ 2400 to the conservation fund. The change in definition is being requested because DNR has no ability to identify changes in trustees and therefore cannot fully determine who is the underlying owner of MFL lands.
- 3.) Amendment of the NR 46 (1)(b) adds the words "and management plan packets" to what is required by landowners when applying for the May 15 MFL petition deadline. This change only clarifies the petition process and has no fiscal impact on the state or local municipalities.
- 4.) Amendments to NR 46 (6) allows landowners to amend their July 1 petition to add or subtract legal descriptions, split timber types, change locations of building sites, etc. prior to the final submission of the management plan packet. This change will make it easier for landowners to enter lands under MFL after they have had the opportunity to discuss program requirements with their local DNR forester and certified plan writer. There is no fiscal impact to the state or local municipalities due to this change.

Fiscal Estimate Worksheet — 2007 Session
 Detailed Estimate of Annual Fiscal Effect

Original Updated
 Corrected Supplemental

LRB Number	Amendment Number if Applicable
Bill Number	Administrative Rule Number FR-03-08

Subject

Proposed revisions to Subch. III Ch. NR46, including revision to stumpage rates in NR 46.30 (2), definition changes and additions, and procedural changes to petitions management plan packets.

One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

None.

Annualized Costs:		Annualized Fiscal Impact on State Funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
State Operations — Salaries and Fringes	\$	\$ -	
(FTE Position Changes)	(FTE)	(- FTE)
State Operations — Other Costs		-	
Local Assistance		-	
Aids to Individuals or Organizations		-	
Total State Costs by Category	\$	\$ -	
B. State Costs by Source of Funds			
GPR	\$	\$ -	
FED		-	
PRO/PRS		-	
SEG/SEG-S		-	
State Revenues	Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Revenue	Decreased Revenue
GPR Taxes		\$	\$ -
GPR Earned			-
FED			-
PRO/PRS			-
SEG/SEG-S			-
Total State Revenues	\$	\$ -	

Net Annualized Fiscal Impact

	<u>State</u>	<u>Local</u>
Net Change in Costs	\$ 0	\$ 0
Net Change in Revenues	\$ 2,400	\$ 3,090

Prepared By:	Telephone No.	Agency
Joe Polasek	266-2794	Department of Natural Resources
Authorized Signature	Telephone No.	Date (mm/dd/ccyy)
	266-2794	01/15/2008

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

The Wisconsin Natural Resources Board proposes an order to create NR 46.15 (3m), amend NR 46.15 (23), NR 46.16 (1) (b), NR 46.16 (6), and repeal and recreate NR 46.30 (2) (a) to (d) relating to the administration of the Forest Crop Law and Managed Forest Law.

FR-03-08

Analysis Prepared by the Department of Natural Resources

Statutes interpreted: Section 77.06 (2) and subch. VI Ch. 77, Stats .

Statutory authority: Sections 77.06 (2), 77.82 (3) (c), 77.91 (1), Stats., and 227.11(2)(a), Stats. Sections 77.06 (2) and 77.91 (1), Stats. directs the department to establish stumpage rates on an annual basis for use in determining the severance and yield taxes assessed when timber is harvested from lands designated as forest crop land and managed forest land. New rates shall take effect on November 1 each year. Section 77.83 (2)(am), Wis. Stats. is a newly created statutory provision for which the department is clarifying legislative intent. Section 77.82 gives implicit authority the department to create rules for processing petitions.

Analysis of proposed rules.

Annual Stumpage Rate Adjustment: For purposes of the Forest Crop Law (FCL) and the Managed Forest Law (MFL), this rule repeals and recreates s. NR 46.30(2)(a) to (d) to revise annual stumpage values used to calculate severance and yield taxes due on timber cut during the period from November 1, 2008 through October 31, 2009. Thirteen separate zones reflect varying stumpage values for different species and products across the state.

Timber prices have been stable from 2006 through 2007. The average prices for sawlogs have increased 0.10% and prices for cords have increased 0.19%. Conversely, prices for mixed products (mixture of sawlogs and cords for red pine, white pine and spruce) have dropped 0.14% when compared to the current year's rates. While the statewide averages remain constant, there are fluctuations between market zones and individual prices. Of all total 629 prices calculated, 227 (36%) increased, 125 (20%) decreased and 277 (44%) stayed the same.

The severance and yield tax collected in CY 2006 was \$2,078,390.00. Of this, 46% of the gross revenue was from sawtimber harvests. Fifty-four (54%) percent of the revenue was from cordwood harvests. There were no recorded mixed product sales in CY 2006. Based on the very small statewide increase in timber prices an estimated \$3,090.00 will be collected for municipalities.

Estimates are based on the average change in rates for private land timber sales across species and zone for each product type (cordwood, sawtimber and mixed), the volumes reported and paid for in CY 2006, and the assumption that the volume and the ratio of the cordwood and sawtimber will remain the same. Actual impact for a county and municipality will vary by the number of harvests completed and the actual species and products cut.

Amendments and additions to definitions NR 46.15: Definitions used in the MFL program are being changed to streamline administration and processing of MFL orders, transfers and withdrawals.

NR 46.15 (3m) defines the term “consideration” under s. 77.83 (am), Wis. Stats. This definition clarifies the legislative intent to exclude payments by governmental bodies and non-profit organizations where the purpose is to provide public access for recreational activities.

NR 46.15(23) defines who “owner” or “ownership” of MFL lands. Currently trustees of a trust are considered the “owner” of the trust. The closed acreage limitation is applied to that owner or owners. Deeds and legal documents are created when lands are placed into a trust and these deeds and legal documents are recorded in the register of deeds office. DNR has no mechanism for determining when trustees change, however. Adding trusts and other similar entities to the legal definition of an owner or ownership for forest tax law purposes will provide the state with a clear chain of title or the purpose of determining who the underlying ownership is.

Amending petition requirements and deadlines

Changes to NR 46.16 (1) (b), NR 46.16 (6), NR 46.18 (5)(a) 2., NR 46.18 (5)(A) 3 relate to the processing of petitions and orders of designation. As a result of these changes it will be easier for landowners to enter lands under the MFL program. Specifically, these changes will allow landowners to amend their initial petition prior to submission of the management plan packet. Additionally, NR 46.16(1) (b) clarifies that a management plan packet for the May 15 deadline must be submitted with the petition.

Comparison of Federal Regulations: There are no known federal rules which apply to stumpage rates or Managed Forest Law petitions. There are no known federal rules that define ownerships. There are no known federal regulations that define consideration.

Comparison of Adjacent States: Checks with the surrounding states of Minnesota, Michigan, Iowa and Illinois indicate that while they offer some type of incentive program to forest landowners, none of the states have similar forestry practice requirements nor do they calculate annual stumpage rates for severance and yield taxes in conjunction with their programs.

Anticipated cost by private sector:

For owners of land designated as MFL or FCL. There is an anticipated increase in cost associated with the increase in yield tax on MFL and severance tax on FCL based on the average increase in stumpage rates proposed for both pulpwood (0.19% increase) and saw timber (0.10% increase). Actual cost could be an increase or decrease depending on the specific species, product and zone. Private landowners statewide would pay a collective total of \$ 3,090.00 when timber is harvested under these programs.

There will be an increase in costs for landowners submitting transfers that currently are not processed. An estimated \$ 3,000 will be collected from MFL landowners for transfers, of which \$600.00 will pay for recording fees at the register of deeds office and \$2400.00 will be credited to the conservation fund.

Although protected under the current statute, defining the term “consideration” will protect small businesses and non-profit organizations that may have leases or other agreements for consideration allowing public access and would significantly benefit them. The department

Changes associated with processing of petitions and management plan packets will have no fiscal effect and make the MFL program easier to enter.

Summary of factual data and analytical methodologies: Stumpage rate data is collected from Department Foresters and Cooperating Foresters annually. This data is used to calculate a three year weighted average for each species and product by zone. Only data obtained from private timber sales was used in the stumpage rate calculation.

$$\frac{\left[\frac{\text{wtd avg current year minus 3 selling price} + \text{wtd avg current year minus 2 selling price} + \text{wtd avg current year minus 1 selling price}}{3} \right] + \text{wtd avg current year minus 1 selling price}}{2} = \text{Base Rate}$$

The current rates in NR 46.30 are compared to the proposed rates to determine the average change in rates by product.

Historical data on severance and yield tax invoices including catastrophic loss awards were reviewed to determine trends and anticipated impacts.

Analysis to determine effect on small business: A review of the law shows the impact on small business. The actual impact is dependant on the amount of timber (if any) is scheduled to be harvested on their specific land during this stumpage rate year.

Effect on Small Business: This rule will impact small businesses (i.e., farmers, landowners) that have land designated as managed forest land or forest crop land. Those involved in this voluntary program pay a reduced tax in place of the regular property tax in exchange for sound forest management on the land. When timber is harvested they pay a 5% yield tax or 10% severance tax which is calculated using the stumpage rates established in NR 46.30. At the time of entry into these programs the owner pays for the preparation of a management plan, which includes sound forest management practices that must be completed during the order period to ensure and maintain a healthy stand of timber.

Agency Contact Person: Kathryn J. Nelson, Forest Tax Section Chief
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SECTION 1. NR 46.15 (3m) is created to read:

NR 46.15 (3m) "Consideration" means a benefit to the promisor or a detriment to the promisee, including the receipt of cash, goods, or in-kind services. Consideration does not include payments received from a governmental body or non-profit organization where the purpose of the payment is to provide public access for a recreational activity.

SECTION 2. NR 46.15 (23) is amended to read:

NR 46.15 (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, a trust or similar entity, or as established by statute.

SECTION 3. NR 46.16 (1) (b) amended to read:

NR 46 (1) (b) Petitions and management plan packets from owners of less than 1000 acres of forest land in this state with a completed management plan shall be postmarked or received by the department no later than May 15 to be considered for designation effective the following January 1.

Note: The treatment of par. (b) first applies to petitions filed on or after November 1, 2005.

SECTION 4. NR 46.16 (6) is amended to read:

NR 46 (6) PETITION ~~AMENDMENTS FOR JULY 1 DEADLINE~~RESTRICTIONS. A petition for designation of land as managed forest land may ~~not~~ be altered or amended prior to submission of a completed management plan packet. ~~a manner which will split a cover type.~~

Section 5. NR 46.30 (2) (a) to (d) 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).

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- Ville	Rhine- lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Cedar	80.00	132.00	79.00	178.00	60.00	61.00	80.00	80.00	NA	80.00	80.00	80.00	80.00
Fir	NA	50.00	50.00	94.00	NA	50.00	90.00	NA	NA	28.00	110.00	100.00	100.00
Hemlock	NA	56.00	53.00	89.00	NA	NA	70.00	NA	NA	300.00	100.00	57.00	57.00
Pine													
Jack	72.00	72.00	72.00	72.00	141.00	72.00	100.00	45.00	62.00	135.00	70.00	60.00	70.00
Red	57.00	96.00	68.00	56.00	114.00	63.00	126.00	114.00	114.00	105.00	62.00	116.00	140.00
White	165.00	74.00	129.00	128.00	120.00	114.00	130.00	163.00	105.00	158.00	127.00	104.00	196.00
Spruce	90.00	105.00	70.00	154.00	78.00	99.00	120.00	80.00	62.00	73.00	150.00	49.00	80.00
Tamarack	50.00	117.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Aspen	70.00	62.00	109.00	42.00	56.00	59.00	119.00	63.00	65.00	133.00	107.00	58.00	57.00
Ash	113.00	166.00	103.00	144.00	182.00	128.00	133.00	144.00	141.00	131.00	128.00	116.00	80.00
Basswood	145.00	136.00	165.00	150.00	99.00	153.00	166.00	153.00	128.00	130.00	111.00	131.00	112.00
Birch													
White	110.00	108.00	136.00	148.00	53.00	68.00	186.00	64.00	56.00	196.00	74.00	118.00	104.00
Yellow	200.00	263.00	146.00	96.00	229.00	229.00	157.00	99.00	252.00	156.00	116.00	69.00	112.00
Elm	50.00	11.00	117.00	41.00	96.00	68.00	85.00	125.00	51.00	89.00	39.00	51.00	60.00
Maple													
Sugar	436.00	583.00	491.00	488.00	328.00	551.00	422.00	434.00	407.00	360.00	342.00	380.00	480.00
Other	142.00	234.00	165.00	213.00	240.00	170.00	189.00	228.00	82.00	129.00	138.00	167.00	167.00
Oak													
Red	378.00	482.00	332.00	356.00	362.00	391.00	356.00	356.00	369.00	287.00	364.00	342.00	333.00
White	212.00	233.00	174.00	138.00	164.00	224.00	133.00	166.00	197.00	97.00	118.00	146.00	164.00
Other	164.00	240.00	122.00	147.00	154.00	171.00	123.00	128.00	161.00	139.00	129.00	173.00	137.00
Other Hardwood	238.00	74.00	84.00	117.00	158.00	234.00	231.00	137.00	183.00	153.00	115.00	131.00	109.00
Black Walnut	1,633.00	NA	NA	242.00	NA	1512.00	252.00	NA	1534.00	NA	400.00	873.00	1395.00
Cherry	687.00	524.00	400.00	583.00	482.00	729.00	350.00	413.00	827.00	432.00	520.00	367.00	1000.00

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(b) Cord Products - 128 cubic feet of wood, air and bark assuming careful piling.

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodge-ville	Rhine-lander	Adams	Richland Center	Hay-ward	Eau Claire	River Falls	Sparta
Cedar	6.00	14.00	35.00	21.00	20.00	10.00	16.00	10.00	NA	10.00	10.00	10.00	10.00
Fir	NA	5.00	22.00	15.00	21.00	NA	16.00	22.00	NA	20.00	16.00	20.00	15.00
Hemlock	NA	9.00	11.00	10.00	NA	NA	18.00	13.00	8.00	21.00	13.00	13.00	13.00
Pine													
Jack	30.00	27.00	40.00	28.00	29.00	18.00	36.00	31.00	30.00	37.00	29.00	40.00	31.00
Red	38.00	18.00	56.00	39.00	41.00	29.00	43.00	39.00	21.00	42.00	45.00	37.00	39.00
White	18.00	22.00	23.00	20.00	27.00	18.00	13.00	22.00	17.00	18.00	24.00	20.00	22.00
Spruce	20.00	26.00	37.00	36.00	37.00	42.00	33.00	30.00	25.00	30.00	24.00	31.00	26.00
Tamarack	27.00	21.00	23.00	12.00	18.00	13.00	12.00	15.00	19.00	19.00	38.00	43.00	15.00
Aspen	12.00	17.00	31.00	25.00	17.00	13.00	26.00	25.00	15.00	31.00	25.00	27.00	22.00
Birch	40.00	14.00	34.00	24.00	24.00	10.00	26.00	21.00	8.00	28.00	22.00	21.00	13.00
Basswood	31.00	7.00	26.00	9.00	6.00	6.00	12.00	10.00	5.00	11.00	9.00	9.00	5.00
Oak	10.00	24.00	19.00	15.00	17.00	5.00	16.00	20.00	11.00	13.00	16.00	12.00	15.00
Other Hardwood	31.00	15.00	27.00	23.00	19.00	14.00	24.00	26.00	9.00	26.00	23.00	21.00	22.00
Fuelwood	10.00	11.00	14.00	10.00	7.00	5.00	15.00	14.00	10.00	8.00	6.00	10.00	9.00

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

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

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodge-ville	Rhine-lander	Adams	Richland Center	Hay-ward	Eau Claire	River Falls	Sparta
Cedar	80.00	125.00	48.00	80.00	60.00	61.00	80.00	80.00	NA	80.00	80.00	80.00	80.00
Fir	NA	50.00	50.00	94.00	NA	NA	90.00	NA	NA	92.00	110.00	100.00	100.00
Hemlock	NA	40.00	70.00	73.00	NA	NA	70.00	NA	NA	120.00	100.00	57.00	57.00

Pine													
Jack	72.00	72.00	72.00	72.00	141.00	72.00	100.00	45.00	62.00	78.00	70.00	60.00	70.00
Red	62.00	108.00	90.00	142.00	100.00	59.00	150.00	132.00	112.00	115.00	116.00	73.00	113.00
White	85.00	101.00	100.00	154.00	103.00	85.00	150.00	152.00	133.00	122.00	100.00	79.00	172.00
Spruce	90.00	118.00	70.00	93.00	78.00	80.00	81.00	80.00	62.00	60.00	80.00	67.00	80.00
Tamarack	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Aspen	74.00	70.00	65.00	115.00	53.00	69.00	68.00	59.00	69.00	75.00	54.00	45.00	63.00
Ash	90.00	160.00	126.00	125.00	130.00	149.00	150.00	148.00	171.00	124.00	95.00	113.00	125.00
Basswood	108.00	103.00	137.00	160.00	91.00	125.00	156.00	176.00	150.00	124.00	108.00	102.00	102.00
Birch													
White	110.00	108.00	128.00	149.00	53.00	66.00	150.00	100.00	105.00	141.00	53.00	90.00	75.00
Yellow	200.00	275.00	208.00	200.00	229.00	229.00	220.00	177.00	252.00	221.00	120.00	69.00	69.00
Elm	40.00	73.00	99.00	143.00	102.00	75.00	150.00	125.00	63.00	89.00	75.00	75.00	85.00
Maple													
Sugar	370.00	425.00	331.00	400.00	360.00	488.00	350.00	378.00	400.00	300.00	280.00	302.00	100.00
Other	140.00	280.00	124.00	198.00	125.00	179.00	228.00	183.00	183.00	128.00	130.00	153.00	145.00
Oak													
Red	370.00	400.00	300.00	360.00	320.00	360.00	300.00	375.00	390.00	269.00	305.00	301.00	310.00
White	174.00	202.00	114.00	150.00	174.00	227.00	133.00	166.00	208.00	112.00	117.00	110.00	174.00
Other	154.00	225.00	120.00	149.00	139.00	160.00	178.00	119.00	183.00	90.00	120.00	166.00	115.00
Other Hardwood	160.00	108.00	155.00	154.00	126.00	160.00	166.00	108.00	188.00	130.00	133.00	104.00	115.00
Black Walnut	523.00	NA	NA	NA	NA	1369.00	NA	NA	1295.00	NA	400.00	523.00	950.00
Cherry	400.00	NA	240.00	450.00	430.00	683.00	350.00	413.00	750.00	432.00	390.00	282.00	575.00

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

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NR 46.30(2)(b) Cord Products - 128 cubic feet of wood, air and bark assuming careful piling.

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- ville	Rhine- lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Cedar	10.00	7.00	30.00	10.00	10.00	10.00	10.00	10.00	NA	5.00	10.00	10.00	10.00
Fir	NA	7.00	19.00	16.00	NA	NA	16.00	20.00	NA	18.00	16.00	20.00	15.00
Hemlock	NA	15.00	14.00	9.00	NA	NA	16.00	8.00	NA	10.00	13.00	13.00	13.00

Pine														
Jack	30.00	28.00	40.00	32.00	32.00	18.00	34.00	34.00	25.00	37.00	27.00	33.00	33.00	
Red	29.00	22.00	30.00	35.00	35.00	22.00	39.00	36.00	27.00	43.00	39.00	30.00	35.00	
White	19.00	14.00	25.00	22.00	26.00	15.00	17.00	29.00	17.00	15.00	19.00	17.00	23.00	
Spruce	20.00	24.00	30.00	29.00	31.00	15.00	31.00	30.00	22.00	28.00	27.00	25.00	20.00	
Tamarack	27.00	21.00	21.00	14.00	10.00	13.00	11.00	28.00	19.00	20.00	22.00	28.00	15.00	
Aspen	10.00	16.00	32.00	20.00	17.00	10.00	24.00	23.00	12.00	25.00	22.00	27.00	18.00	
Birch	22.00	12.00	28.00	24.00	20.00	10.00	24.00	17.00	10.00	24.00	22.00	18.00	11.00	
Basswood	7.00	7.00	11.00	8.00	8.00	5.00	8.00	4.00	5.00	8.00	7.00	7.00	8.00	
Oak	10.00	15.00	19.00	11.00	14.00	5.00	16.00	17.00	10.00	12.00	16.00	10.00	15.00	
Other Hardwood	12.00	15.00	29.00	23.00	17.00	5.00	24.00	26.00	12.00	23.00	20.00	18.00	23.00	
Fuelwood	10.00	11.00	15.00	10.00	7.00	5.00	15.00	12.00	10.00	9.00	6.00	5.00	5.00	

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

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NR 46.30(2)(c) Mixed products (stumpage value per cord). Only for use with red pine, white pine and spruce. Not to be used in combination with other product codes.

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodgeville	Rhine-lander	Adams	Richland Center	Hayward	Eau Claire	River Falls	Sparta
Pine													
Red	35.00	28.00	58.00	41.00	60.00	36.00	48.00	56.00	37.00	63.00	48.00	40.00	44.00
White	25.00	24.00	40.00	45.00	36.00	15.00	22.00	34.00	20.00	25.00	26.00	22.00	38.00
Spruce	31.00	31.00	39.00	34.00	42.00	15.00	39.00	35.00	26.00	35.00	29.00	34.00	38.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(d) Piece products (stumpage value per piece).

2009 Rates - Effective Nov. 1, 2008

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodgeville	Rhine-lander	Adams	Richland Center	Hayward	Eau Claire	River Falls	Sparta
Posts & Poles													
7 and 8 ft.	0.70	0.60	0.50	0.70	0.60	0.70	0.60	0.80	0.70	0.80	0.70	0.60	0.60
10 and 12 ft.	2.10	1.90	1.60	2.10	1.90	2.10	1.80	2.30	2.10	2.30	2.10	1.90	1.90
14 and 16 ft.	3.50	3.10	3.10	3.60	3.30	3.50	2.90	3.90	3.50	3.83	3.50	3.10	3.10
18 and 20 ft.	7.00	6.20	5.30	7.10	6.50	7.00	5.90	7.70	7.00	7.60	7.00	6.20	6.20
21 and 30 ft.	10.10	8.90	7.60	10.20	9.30	10.10	8.40	11.00	10.00	10.90	10.00	8.90	8.90
31 and 40 ft.	17.40	15.40	13.20	20.00	16.00	17.40	20.00	19.10	17.40	20.00	17.30	15.30	15.40
41 and 50 ft.	26.00	23.00	19.70	25.00	24.00	26.00	25.00	28.50	26.00	28.20	25.90	22.90	23.00
51 and 60 ft.	35.90	31.80	27.30	36.50	33.10	35.90	30.10	49.50	45.00	39.00	35.80	31.60	31.80
61 and 70 ft.	47.00	41.60	73.00	47.70	43.30	47.00	39.30	51.50	47.00	51.00	46.80	41.40	41.60
Christmas Trees													
Unsheared	2.00	2.00	2.00	2.00	2.00	2.00	3.80	2.00	2.00	2.84	2.00	4.00	3.00
Sheared	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

SECTION 6. EFFECTIVE DATE. This rule shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22 (2) (intro), Stats.

SECTION 7. BOARD ADOPTION. This rule was approved and adopted by the State of Wisconsin Natural Resources Board on _____.

Dated at Madison, Wisconsin _____.

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

By _____.
Matthew Frank, Secretary

(SEAL)