

This form is required to voluntarily withdraw land from Managed Forest Law (MFL) designation.

WARNING: Once this form is signed and submitted, the land will be withdrawn from MFL designation. The process cannot be reversed. An MFL Withdrawal Order will be issued.

For more information or questions on withdrawing your land from the MFL program, contact the DNR forester in the county where the land is located or the Forest Tax Section, Department of Natural Resources at P.O. Box 7963, Madison, WI 53707, (608) 267-7494. Information is also available online at dnr.wi.gov.

Withdrawal Options

Land may be withdrawn from MFL designation if the landowner voluntarily declares to withdraw land meeting one of the following conditions:

- An entire parcel of MFL land, or
- All MFL land within a quarter-quarter section, government lot, or fractional lot, or
- An entire MFL order

The Department may also involuntarily withdraw MFL land under the following circumstances:

- Land no longer meets minimum eligibility standards for the program.
- A landowner fails to comply with the Managed Forest Law or the forest management plan for the parcel.
- Timber is intentionally cut in violation of an approved cutting notice.
- The landowner develops the land for a purpose not compatible with the purposes of the Managed Forest Law.
- The landowner posts signs or otherwise denies access to Managed Forest Land enrolled as open to public access.

Withdrawal Tax and Fee

Upon withdrawal for any of the preceding reasons, a \$300 withdrawal fee **plus** a withdrawal tax (see calculations below) must be assessed.

WARNING: The withdrawal tax can be quite substantial. Please consider this before submission of this form.

Do not send payment with this form. An invoice will be issued in approximately 6-12 weeks, after the tax is calculated by the Department of Revenue. If the invoice is not paid by the due date, the county treasurer will begin the process of collecting the delinquent amount.

Withdrawal Tax Calculation

The type of order determines the way the withdrawal tax is calculated.

- For regular MFL orders and additions, the withdrawal tax is the **higher** of 1 or 2 below.
 - For lands that were converted from Forest Crop Law (FCL) to MFL prior to the expiration of the FCL order, the withdrawal tax will be:
 - The **higher** of 1, 2 or 3 below, during the first 10 years of the MFL order.
 - The **higher** of 1 or 2 below in years 11 through 25 (or 50) of the MFL order.
 - For land entered under a withdrawal and re-designation option for which the expiration year of the original order has not passed, the withdrawal tax is the sum of 4 and 5 below. (If the expiration year has passed, the withdrawal tax is the higher of 1 or 2 below.)
1. 5% of the value of the merchantable timber on the land, less any amounts paid for acreage share or yield taxes.
 - The calculation in #2 below is often the higher amount. The 5% stumpage value is typically the higher amount within the first 3 years of the MFL order.
 - The Department will estimate the 5% stumpage value at no charge unless the landowner requests a court-appointed appraiser. The entire cost of the private appraisal must be paid by the landowner. You must notify the Department in writing if you prefer a court-appointed appraiser instead of a free DNR timber evaluation.
 2. (Assessed value in the year prior to withdrawal) x (net property tax rate in the year prior to withdrawal) x (the number of years the land has been enrolled in the MFL, including the current year), less any amounts paid for acreage share or yield taxes.
 3. The FCL withdrawal tax at the time of conversion to MFL (property taxes saved while under FCL plus 5% or 12% simple interest). This applies to FCL conversions only.
 4. Original acres: (Assessed value in the year prior to re-designation) x (net property tax rate in the year prior to re-designation) x (the number of years the land was enrolled under the original MFL order), less any amounts paid for acreage share or yield taxes.
 5. All acres: (Assessed value in the year prior to withdrawal) x (net property tax rate in the year prior to withdrawal) x (the number of years the land was enrolled under the new MFL order), less any amounts paid for acreage share or yield taxes.

Please note that in all of these calculations, no credit is given for any MFL closed acreage fees paid.

Please return completed form to:
 State of Wisconsin
 Department of Natural Resources
 PO Box 7963, Madison, WI 53707

Declaration of Withdrawal Managed Forest Law

Form 2450-140 (R 7/08) Page 2 of 2

Notice: This form is required for withdrawal of land from the Managed Forest Law (MFL) program under s. 77.88(3), Wis. Stats. Personally identifiable information will be used in the administration of the MFL Program and for educational efforts and may be provided to requesters as required by Wisconsin's Open Records law [ss. 19.31-19.39, Wis. Stats.].

Annual Filing Deadline: **December 1.** Any MFL Declaration of Withdrawal received by the Forest Tax Section **on or before December 1** will be processed to be effective the following January 1. Declarations of withdrawal received after December 1 will be processed to be effective the second January 1 following the date received.

Land Information

MFL Order Number (File a separate form for each order number)

| County | Municipality | Town Number | Range Number | Section Number | Legal Description | Parcel Identification No. | Acres |
|--------|--------------|-------------|--------------|----------------|-------------------|---------------------------|-------|
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EXAMPLE: (Legal description information and parcel identification numbers appear on deeds, tax bills, etc.)

| | | | | | | | |
|---------------|----------------|-----------|-----------|-----------|-------------|---------------|-----------|
| <i>Oneida</i> | <i>Cassian</i> | <i>37</i> | <i>7E</i> | <i>30</i> | <i>NESE</i> | <i>CA 963</i> | <i>40</i> |
|---------------|----------------|-----------|-----------|-----------|-------------|---------------|-----------|

Owner Information

| | | | | | | | | |
|---|--|--|------|--|--------------------------|----------|----------------|--|
| Primary Contact – Correspondence from the DNR will be sent to this individual | | | | | Daytime Telephone Number | | | |
| Street | | | City | | State | ZIP Code | E-Mail Address | |

Agreement and Signature

I hereby file a declaration to withdraw the above described lands from the provisions of the Managed Forest Law, as provided under 77.88(3), Wis. Stats. I understand that:

- Withdrawal from the MFL program will also result in departure from the MFL Certified Group.
- Once I sign and submit this withdrawal form, the land will be withdrawn from MFL designation.

Signatures of All Owners. Provide the signatures of all individual owners (including life estate holders), partners of a partnership, president of a corporation, trustees of a trust, or members of an LLC. Forms missing the required signatures will be considered incomplete and returned to the landowner for completion.

| | | |
|---------------------|-----------|-------------|
| Name (please print) | Signature | Date Signed |
| Name (please print) | Signature | Date Signed |
| Name (please print) | Signature | Date Signed |
| Name (please print) | Signature | Date Signed |

Required Attachment

Proof of ownership. Enclose a copy of the recorded legal document(s) (e.g. deed, land contract) giving you interest or ownership in the land.

Note: Do not send payment with this form. An invoice for the withdrawal tax and \$300 withdrawal fee will be sent in 6-12 weeks, after the tax is calculated by the Department of Revenue. If you are submitting more than one form (to withdraw more than one MFL order), you will receive multiple invoices, each with its own withdrawal tax and \$300 withdrawal fee. *If the invoice you receive is not paid by the due date, the county treasurer will begin the process of collecting the delinquent amount.*

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