



# Wisconsin's Managed Forest Law

PUB-FR-295-2009

Petition for Designation/Conversion Form 2450-129

Revision date 11/07 enclosed

The Managed Forest Law (MFL) is a landowner incentive program which encourages sustainable forestry on private woodlands in Wisconsin. Together with landowner objectives, the law incorporates timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest. Sustainable forest management benefits Wisconsin's economy, hunting, fishing, wildlife, recreation, soils, waterways, and air quality, and renews our beautiful forests for everyone to enjoy.

## **ELIGIBLE LANDS**

To be eligible for the Managed Forest Law (MFL), you must:

- Have 10 or more acres of contiguous (touching) forestland under the same ownership.
- Have a minimum of 80% of the land in forest cover. No more than 20% of each parcel may be unsuitable for producing merchantable timber, including water, bog, rock outcrops, sand dunes, vacant farmland, roadway, utility right-of-way or railroad right-of-way.
- Use your eligible land primarily for growing forest products; it may not be used for any other industry or for uses such as cropland, pasture, orchards, etc.
- Not have land in a recorded plat (assessor's and vacated plats are allowed).
- Not have recreational uses that interfere with forest management.
- Have all current and delinquent property taxes paid to the county treasurer by August 15 of the year prior to entry.

Additions of 3 or more acres of eligible land may be added to MFL land entered in 2005 or later. These lands must be contiguous to (touching) the existing MFL lands and have the same ownership. If you are considering adding land to a pre-2005 entry, see page 4 for options.

Opportunities exist to "convert" most existing Forest Crop Law (FCL) lands into new MFL orders. The details about the FCL conversion provision are described on page 5.

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Petition and instructions for entry enclosed.

Retain instructions and information for your records.

## **BUILDINGS**

- Out-buildings and some hunting or vacation cabins may be included in the area designated as MFL land; however, the land adjacent to these buildings may not be landscaped or have ornamental plantings.
- Buildings that are developed as a residence or include landscaping are not permitted on lands to be designated as MFL land. You must omit a minimum of one acre from your petition for buildings (including septic) that fall into this category.
- If you plan to build a home on your land in the future, you should exclude a minimum of one acre from the MFL petition for the future building (and septic) site. Choose the building site carefully; it cannot be moved once the MFL order takes effect.
- Buildings on MFL land will be taxed as personal property. If these buildings become tax delinquent, the legal description in which the building lies will be withdrawn from MFL and a withdrawal tax and fee will be assessed. The remaining land must meet eligibility requirements.

For more information on buildings, see part IV of the petition.

## **FEES**

**A non-refundable petition fee of \$20 per county must accompany each petition.** The fee must be in the form of a check or money order payable to the Wisconsin Department of Natural Resources.

An additional plan preparation fee will be charged if the DNR forester or DNR-assigned forester prepares the management plan (see “July 1 deadline” on page 3). This fee will be billed when the DNR forester or DNR-assigned forester completes the management plan and must be paid even if you decide not to enroll your lands into the MFL program. The plan preparation fee includes a base rate and per acre rate. Each year, these rates will be adjusted by statutory formula to reflect changes in average plan cost.

For **2010 entries**, the DNR plan preparation rates are the following:

Base rate: \$499

Per acre rate: \$6.88 per acre

## **PETITION TIMELINE**

<b>Petition Deadline</b>	<b>Eligible for MFL</b>
July 1, 2008 -OR- May 15, 2009 for petition accompanied by plan written by an independent certified plan writer (March 1, 2009 packet due to DNR forester for review)	January 1, 2010  (MFL tax rate effective for the 2010 tax year)
July 1, 2009 -OR- May 15, 2010 for petition accompanied by plan written by an independent certified plan writer (March 1, 2010 packet due to DNR forester for review)	January 1, 2011  (MFL tax rate effective for the 2011 tax year)
July 1, 2010 -OR- May 15, 2011 for petition accompanied by plan written by an independent certified plan writer (March 1, 2011 packet due to DNR forester for review)	January 1, 2012  (MFL tax rate effective for the 2012 tax year)

An **independent certified plan writer (ICPW)** is a private consulting forester certified by the Department and hired by the landowner to prepare an MFL management plan. A list of independent certified plan writers is available at DNR offices or at <http://dnr.wi.gov/forestry/ftax/cpw.htm>.

**Earliest possible submission of the petition is recommended in case corrections are necessary. Incomplete petitions will be rejected.**

## **JULY 1 DEADLINE**

*This deadline is used by landowners without a management plan (who would either like assistance finding an independent certified plan writer or have hired an independent certified plan writer) or by landowners who have a current management plan.*

- The petition deadline is **July 1** (postmark).
- The land will be eligible for designation as MFL land the second January 1 (18 months after the petition deadline).
- The MFL tax rate will be reflected in your property tax bill(s) 12 months later (30 months after the petition deadline).

## **NO MANAGEMENT PLAN SUBMITTED WITH PETITION**

If the petition is submitted without a management plan, it will be placed on a referral list available to independent certified plan writers for a period of 60 days. Independent certified plan writers may send a written offer for management plan preparation services during this time period.

If you **receive an offer** from an independent certified plan writer within the 60 days:

- You can accept the offer, wait for other offers, or make your own contacts.
- The Department is no longer responsible for completing your management plan.
- An independent certified plan writer must complete your management plan and the plan must be approved by the DNR forester by the following **July 1** (12 months after the petition deadline).

If you **do not receive an offer** from an independent certified plan writer within the 60 days:

- The Department (DNR forester or DNR-assigned forester) may agree to prepare the plan.
- A plan preparation fee will be billed when the plan is completed (see page 2).

If you have already hired an independent certified plan writer to complete your plan, you must indicate this on page 1 of the petition so your petition is not placed on the referral list.

## **MANAGEMENT PLAN SUBMITTED WITH PETITION**

If the petition is received with a management plan, the plan must:

- Have been prepared by an independent certified plan writer or be an MFL management plan previously prepared by the Department.
- Have been prepared within the last 5 years and include all of the proper current forms (see page 4).

If the plan is written by an independent certified plan writer and is not approved, a corrected plan must be approved by the DNR forester by **July 1** of the following year (12 months after the petition deadline).

## **MAY 15 DEADLINE**

*This deadline is used by landowners who have hired an independent certified plan writer to prepare a management plan.*

- The land will be eligible for designation as MFL land the following January 1 (7 ½ months after the petition deadline).
- The MFL tax rate will be reflected in your property tax bill(s) 12 months later (19 ½ months after the petition deadline).

The independent certified plan writer must submit the management plan packet (see page 4) to the DNR forester, in the county in which the land is located, for review by **March 1** (postmark). Once the plan has been approved and signed by all parties, the completed management plan packet and petition fee must be submitted to the Forest Tax Section by **May 15** (postmark).

## **MANAGEMENT PLAN PACKET**

The management plan packet must include all of the following:

1. Management plan (on current DNR forms):
  - Land Exam and Practices Report (Form 2450-128)
  - Land Listing (Form 2450-131)
  - MFL Forest Stewardship Plan (Forms 2450-132, 132A & 132B)
  - MFL Map, (Form 2450-133) with conventional map symbols, at a scale of 8 inches = 1 mile
2. MFL Petition for Designation (Form 2450-129), including copies of:
  - Recorded proof of ownership
  - Property tax bills
  - Recorded certified survey map, if applicable

For more information on management plans, see page 11.

## **ADDITION**

Land can be added to a 2005 or later MFL order if **all** of the following apply:

- The land to be added is 3 or more acres in size.
- At least part of the new land being entered is contiguous to (touching) the existing entry.
- The land is under the same ownership as the existing entry.

Note: Lands that are 10 or more acres may be designated as a new entry instead of an addition if the land meets all eligibility requirements (see page 1).

**Land cannot be added to a pre-2005 MFL order.** If the new land being considered for entry is 10 or more acres and meets the eligibility requirements for MFL, it must be entered as a NEW and separate order. If it does not meet these requirements, see the “Withdrawal and Re-designation” section below.

## **WITHDRAWAL & RE-DESIGNATION**

If you would like to add land to a pre-2005 MFL order and the new land does not meet the eligibility requirements on its own, you may choose this option. This option allows you to withdraw the entire pre-2005 entry without a withdrawal tax and fee and re-enter it with the new land.

Land can be withdrawn and re-designated if **all** of the following apply:

- The new land being considered for entry is less than 10 acres OR it does not meet the entry requirements for MFL (see page 1).
- The new land to be added is 3 or more acres in size.
- At least part of the new land being entered is contiguous to (touching) the original entry.
- The land is under the same ownership as the original entry.

The entire pre-2005 MFL entry is withdrawn without a withdrawal tax and fee. All of the original acres along with the new acres will be entered under a new and separate order for a 25 or 50 year order period. All acres will be taxed under the updated acreage share tax and closed acreage fees (see page 10).

## **CONVERSION FROM FOREST CROP LAW (FCL) TO A NEW MFL ORDER**

Land can be converted from an existing FCL order(s) into a new MFL order without first withdrawing it from FCL and paying the withdrawal tax. Landowners have the opportunity to convert the land at any time during the life of the existing FCL order(s).

Key requirements of conversions include:

- All of an owner’s FCL lands in a municipality must be converted to MFL.
- All of the FCL lands must meet the MFL eligibility requirements (listed on page 1).

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# INSTRUCTIONS FOR COMPLETING THE MANAGED FOREST LAW PETITION

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Print all information with blue or black ink.

## I. LANDOWNER & ORDER INFORMATION

Item 1: List the names of all owners, as listed on the document(s) of ownership. Include life estate holders, if applicable. If the land is under a trust, list the trustees of the trust, as the trustees are considered the owners of the property.

- All lands on one petition must have the same owner(s). Land with a different ownership must be on a separate petition.
- Land owned by deed and land owned by land contract must be applied for on separate petitions.
- If the ownership changes during the application process and additional signatures are needed on the petition, a new petition must be filed for the next available deadline (except for land expiring from Forest Crop Law).

Item 2: List the primary contact to whom all correspondence should be sent. Include the following:

- **Corresponding address (required)**
- **Daytime phone number (required)**
- E-mail address (optional)

Item 3: Check the box that indicates the type of ownership (indicated on ownership document).

Item 4: Select a 25 or 50 year MFL order period. The order period is the length of time the land will be designated as MFL land. All MFL order provisions apply equally to either period.

Item 5: Check the box that indicates the type of order. Include the 9-digit original order number for all types except for a new order.

- A **new order** is for land that is not in MFL and is not being added to an existing MFL order.
- An **addition** is for land being added to an existing 2005 or later MFL order (see page 4).
- A **withdrawal and re-designation** is an option **ONLY** when new land is being added to a pre-2005 MFL order AND the new land does not meet the eligibility requirements on its own (see page 4).
- A **conversion** is when land currently designated as Forest Crop Law (FCL) is converted to MFL before the FCL order is completed (see page 4). Please note that land expiring from the FCL program is considered a new order, not a conversion.

Item 6: Indicate if you are attaching a complete and qualifying management plan to the petition (see page 4 for requirements). If no plan is attached to the petition, check the appropriate box to either:

- Be placed on the referral list available to all independent certified plan writers (see page 3).
- Indicate that you have hired an independent certified plan writer to prepare the management plan. Write in the name of the independent certified plan writer.

## II. LOCATION OF LAND PETITIONED FOR DESIGNATION

Item 1: List the name of the county and municipality (city/town/village) in which the land is located.

Item 2: Enter the township, range (east or west) and section number(s) for your property. These numbers can be found on your document of ownership, tax bill or in a plat book. A list of all your FCL lands for conversion is available through the local DNR forester.

Item 3: Enter the acreage you want designated as **open** to public access and **closed** to public access.

- You are limited to a total of **160 acres closed** per ownership per municipality. (See “Public Access” on page 10.)

## **-LOCATION OF LAND CONTINUED-**

Item 4: There are two-section diagrams provided. They represent standard 1-mile by 1-mile sections containing 16 40-acre descriptions (standard quarter-quarter sections).

- Outline the land to be entered in the appropriate location on the section map.
- Shade any areas that you wish to close to public access.
- Indicate any areas you wish to exclude from the entry.
- Indicate, with a small square or notation, any buildings on the land proposed for entry.
- You may include aerial photos or maps that show out-lots, roads, buildings or special features for further clarification.
- If your land is a government or fractional lot, draw in the property as close as possible in relation to the rest of the section.

**Example:** The tax bill lists 24 33N 9E, S1/2 NESE, 20.00. The legal description is: Township **33N**, Range **9E (range is E or W)**, Section **24**, south half of the **NESE**, 20 acres. Go to box 13 on the section diagram, outline the bottom (south) half of the square and shade in the area you would like closed to the public.

If you wish to enter lands in more than two sections, make a copy of the front page of the petition, complete section II for those lands, and attach it to the petition.

## **III. LANDOWNER LAND USE GOALS**

Describe your uses and future plans for the property; these will be considered during the preparation of your management plan. Considerations may include timber production, wildlife habitat, wetlands, threatened and endangered species or your other concerns. Attach additional pages if needed.

## **IV. BUILDING INFORMATION**

If a building is considered “developed for human residence” (see section IV of the petition), a minimum of one acre under and around it must be excluded from the entry; the septic system must be included in this excluded area. The remaining land is eligible for entry consideration.

Item 1: Indicate if there are any buildings on the lands proposed for entry.

Item 2: If yes, complete the following information for **each** building on the land proposed for entry. (Attach copies of page if needed.)

a: Indicate if the building contains any living space by checking yes or no.

If **yes**, complete part b and c. If **no**, complete part b only.

b: Describe the type of building on the land, e.g. garage, cabin, shed, out-building, etc.

c: Check each characteristic that applies to the building.

## **V. OWNER AGREEMENT & SIGNATURES REQUIRED**

Item 1: Read the agreement information.

Item 2: All owners, as listed on the document of ownership, must sign the petition. This includes life estate holders, if applicable. Attach copies of page if needed

- If a person listed as an owner is unable to sign, include the legal document that removes this person from ownership or gives authority to another to sign for the person.
- The president must sign for a corporation or company. If someone other than the president signs for the corporation or company, include documentation on that person’s right to sign.
- All members must sign for a limited liability corporation.
- All trustees must sign for a trust.
- All partners must sign for a partnership.

## **VI. LAND ENCUMBRANCES REQUIRED**

Item 1: Indicate if the property is subject to a deed restriction, encumbrance or land contract by checking “yes” or “no.”

Item 2: If yes, print the name of the institution or individual(s) holding legal interest. The corresponding individual(s) must sign and date the petition. Legal interests include liens, mortgages, deed restrictions, land contracts (vendor) and conservation easements. Signatures of interest holders are required for easements and deed restrictions when the easement or deed restriction affects the management of the property. For purposes of the MFL program, utility easements, railroad easements and simple easements for the purpose of “ingress and egress” do not restrict or affect the management of the property.

## **VII. ATTACHMENTS REQUIRED**

- **Petition fee:** A non-refundable check or money order of \$20 per county, payable to the Wisconsin Department of Natural Resources, must be enclosed with the petition.
- **Proof of ownership:** Submit a copy of the most recent **recorded** legal document(s) showing ownership of the land. All documents must have been recorded by the petition deadline.
  - Common types of documents which transfer ownership include deeds, wills, settlement decrees and land contracts.
  - An abstract, title insurance or satisfaction of mortgage is **not** considered proof of ownership.
  - If the land is under a trust and the trustees are **not** listed on the deed, enclose the pages of the trust document establishing the trustees of the trust.
- **Property tax bill:** Provide a copy of the most recent tax bill for each tax parcel in which you are applying for MFL. This provides legal information necessary for the processing of the petition.
- **Certified survey map:** If there is a certified survey map of your property, or an exclusion from your property (shown on the document of ownership), a copy of the **recorded** certified survey map must be provided.

Copies of recorded documents can be obtained from the Register of Deeds Office and copies of tax bills can be obtained from the County Treasurer’s Office.

### **Send complete petition (with attachments) to:**

Wisconsin Department of Natural Resources  
Attn: Forest Tax Section  
P.O. Box 78116  
Milwaukee, WI 53278-0116

If you need assistance completing the petition, please contact your local DNR forester (see page 13).



## HIGHLIGHTS OF THE MANAGED FOREST LAW

The following information is a synopsis of the rules and obligations of the Managed Forest Law (MFL). A complete text of the law is available at the Forest Tax Section, Department of Natural Resources, Box 7963, Madison, WI. 53707-7963 or by accessing <http://www.legis.state.wi.us>.

Periodically the Legislature changes statutes (ss. 77.80 to 77.91, Wis. Stats.) or the Department changes administrative rules (ch. NR 46, Wis. Adm. Code) that apply to the Managed Forest Law program. These changes may affect lands already entered under the law.

Information about the MFL and other forestry programs within the Department may be accessed at <http://dnr.wi.gov/>. MFL forms, a list of independent certified plan writers, and links to additional forestry information are also available at this website or from your local DNR forester.

### **SELLING, WITHDRAWING or BUILDING ON MFL LANDS**

Changes you make on your MFL land may jeopardize your benefits under the law, or cause withdrawal from the program and assessment of penalties. Before selling, withdrawing or building on MFL land, please contact the DNR forester in the county in which your land is located.

### **TRANSFER OF MFL LANDS**

MFL land can be sold and the MFL order transferred if:

- The land sold/transferred is:
  - An entire parcel(s) of MFL land, or
  - All the MFL land in a “legal description” (forty acre quarter-quarter sections, government lots of fractional lots), or
  - An entire MFL entry
- The land transferred meets the minimum eligibility requirements:
  - Minimum of 10 contiguous acres
  - Each parcel contains less than 20% non-productive lands
- The new owner(s) completes and files a Notice of Conveyance and Petition for Transfer (Form 2450-159) with the local DNR forester.

(Note: The land remaining after a transfer may be affected by the transfer as well.)

Other types of land transfers on MFL lands may create partitioning and result in a withdrawal with associated penalties.

A **Notice of Conveyance and Petition for Transfer** (Form 2450-159), with a \$100 transfer fee payable to the Wisconsin Department of Natural Resources, must be submitted to the DNR forester in the county in which the land is located **within 30 days of the date of the deed**. If the new owner has a mortgage, land contract or other lien on the property, then all lien holders must also sign the Petition for Transfer. If the new landowner refuses to sign the Petition for Transfer, a Withdrawal Order will be issued and the withdrawal fee and taxes will be assessed against the new owner.

The new landowner may adjust the open or closed area designations and location during the transfer. Change requests should be written on the Notice of Conveyance and Petition for Transfer or on a separate paper attached to it. Requests received by December 1 will be processed and effective the following January 1. (See the “Public Access” section starting on page 10.)

## **WITHDRAWAL OF MFL LANDS**

Lands designated as MFL may be *voluntarily* withdrawn at any time or *involuntarily* withdrawn by the Department if the landowner violates the conditions of the MFL order. A Declaration of Withdrawal Form (Form 2450-140) received before December 1 will be processed and effective the following January 1.

Withdrawals must meet one of the following conditions:

- An entire parcel(s) of MFL land, or
- All MFL land within a quarter-quarter section, government lot or fractional lot, or
- An entire MFL entry.

Withdrawals that do not meet one of these conditions may jeopardize the eligibility of the remaining land. Lands remaining after a withdrawal must meet the minimum eligibility requirements (see page 1). Forest tax law lands sold to a governmental agency may be exempt from a withdrawal tax and fee.

### **Withdrawal Tax and Fee**

A withdrawal tax (see calculations below) **plus** a \$300 withdrawal fee will be assessed. 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 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 your original order has not passed, the withdrawal tax is the sum of 4 and 5 below (see example\*\*). (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 acreage share tax and any yield taxes paid on wood products cut.
  2. The net tax rate multiplied by the assessed value of the land in the municipality in the year prior to the withdrawal, as computed by the Department of Revenue. This amount is then multiplied by the number of years the land was under the law, less any amounts paid by the owner for acreage share tax or yield tax payments.
  3. An amount equal to the FCL withdrawal tax at the time of conversion to MFL (FCL withdrawal tax equals taxes saved plus interest while designated as FCL). This applies to FCL conversions only.
  4. Original acres: The net tax rate multiplied by the assessed value of the land in the municipality in the year prior to re-designation, as computed by the Department of Revenue. This amount is then multiplied by the number of years the land was under the original order, less any amounts paid by the owner for acreage share tax or yield tax payments.
  5. All acres: The net tax rate multiplied by the assessed value of the land in the municipality in the year prior to the withdrawal, as computed by the Department of Revenue. This amount is then multiplied by the number of years the land was under the new order, less any amounts paid by the owner for acreage share tax or yield tax payments.

\*\*Example (withdrawal and re-designation only): You entered 20 acres in the year 2000 under a 25-year order period. You withdrew and re-designated the original 20 acres and added 5 new acres in 2006. If you withdraw the 25 acres from the MFL program prior to 2024 (the expiration date of the original order), this calculation applies. A withdrawal tax for the 20 original acres will be calculated under part 4, and a withdrawal tax for the entire 25 acres will be calculated under part 5.

## **ANNUAL PROPERTY TAX**

On MFL lands, an *acreage share tax* is paid in place of a regular (ad valorem) property tax. If land is designated as closed to the public, there is an additional *closed acreage fee*.

### **MFL (2008-2012):**

Open lands:           \$1.67 per acre for land **open** to public access.  
This is the acreage share tax.

Closed lands:         \$8.34 per acre for land **closed** to public access.  
This is the acreage share tax plus the closed acreage fee.  
Closed acreage fee = \$6.67 per acre

In 2013 and every 5<sup>th</sup> year thereafter, both the MFL acreage share tax and the closed acreage fee will be adjusted by statutory formula to reflect changing property tax rates.

## **PUBLIC ACCESS (Open or Closed Designation)**

Lands entered under MFL can be designated as open or closed to public access. Open means the public has the right to access the property for hunting, fishing, hiking, sight-seeing and cross country skiing without receiving any additional permission from the landowner(s). Closed means that the landowner has the right to restrict or permit access as they desire.

Up to **160 acres per ownership per municipality** (city/town/village) may be **closed to public** access. Ownership is based on the name(s) that is listed on the deed/legal title to the land. Land entered under MFL in other years with the same ownership and in the same municipality is counted as part of the total 160 acres that can be closed. Of the 160 acres closed, **not more than 80 acres** (or two entire government lots or fractional lots) **entered prior to 2005** can be closed.

### **Closed land can consist of any combination of:**

1. An entire parcel or parcels of MFL land.
2. All of an owner's MFL land within one or more quarter-quarter sections, government lots or fractional lots.
3. One additional block of land to bring the total closed acreage up to 160 acres. The block must have a length to width ratio of 4:1 or lower.

**Changing the open/closed designation:** The owner of MFL land is permitted, without fee, to modify the open/closed designation **twice** during the MFL order period, or when all or part of the MFL land is withdrawn or transferred. Written requests (signed by all landowners) to change the open/closed designation received by December 1 will be effective the following January 1. The landowner is responsible for identifying the boundaries of the closed area and may post approved signs for that purpose. Additions to or sale of MFL land may alter land eligible for closed designation.

### **The landowner's rights and responsibilities on open MFL lands:**

The landowner **may**:

- Restrict the access of motorized vehicles.
- Designate a specific access point or route to the open MFL land when not directly off a public access road. The access must be reasonable and clearly identified. A specific access point or route may also be designated when the public has to cross the owner's non-MFL land or closed MFL land.
- Post signs approved by the Department to show the access route or identify the location of closed lands.
- Restrict access within 300 feet of any building or active commercial timber sale (cutting firewood for personal use does not apply) that conforms to the management plan.
- Grant additional uses to the public if the landowner so desires.

The landowner **may not**:

- Deny access to any person.
- Restrict the number of people accessing their open MFL land.
- Post signs, which restrict or give the appearance of restricting permitted uses. Trespass issues should be referred to your local Sheriff Department and cannot be enforced by the DNR.

**The public's rights and responsibilities when using open MFL lands:**

The public **may**:

- Access the land only for the purposes of hunting, fishing, hiking, sight seeing and cross country skiing.
- Access the land without asking permission.
- Access the land only by foot unless given other permission by the landowner(s).
- Use traditional hunting methods including baiting and temporary tree stands. Land, trees or other property may not be damaged.

The public **may not**:

- Use motorized vehicles without landowner's permission.
- Damage the property or anything on it. Damage is a civil matter and should be pursued with the Sheriff's Department, not the DNR.
- Use these lands for target practice or sighting in firearms.

The public **should**:

- Know where they are on the property at all times.
- As a courtesy, let the landowner know when and where they are going to be on the land.

No person may enter into a lease or agreement for compensation/consideration if the purpose is to permit people to engage in a recreational activity on MFL land. Non-profit organizations are exempt if the lease or agreement has compensation/consideration solely for reasonable membership and is DNR-approved.

**MANAGEMENT PLAN**

The management plan contains a description of the property, mandatory practices and recommended practices scheduled for the MFL land during the MFL order period. You must sign and agree to implement the management plan (mandatory practices) for your property. Management plans may be revised with the approval of both the Department and the landowner.

**Mandatory practices** are practices that must be carried out during the MFL order period and may include:

- Harvesting mature timber according to sound forestry.
- Thinning plantations and natural stands for merchantable products.
- Release of conifers and hardwoods from competing vegetation.
- Reforestation of land to meet medium density levels.
- Treatments before and after the harvest to ensure adequate regeneration of trees.
- Soil conservation practices to control erosion from forestry practices.

**A non-compliance penalty** of \$250 may be assessed if the landowner(s) fails to carry out the scheduled mandatory forestry practice(s) outlined in the management plan. **Failure to follow the management plan may require early withdrawal from the law and assessment of associated penalties.**

The plan may also contain other recommended (non-mandatory) forestry, wildlife, watershed, endangered resources, or aesthetic practices that will help you to improve your lands based on your land use goals. You may need to hire an independent consulting forester or involve an industrial forester to help implement your management plan. A directory of foresters is available from the local DNR forester or on our website.

## **HARVESTING TIMBER**

### **Notification and Reporting**

At least **30 days prior** to cutting, the landowner must file a Cutting Notice (Form 2450-32 Part A) with the local DNR forester in the county in which the land is located. Department **approval** of the proposed cutting is **required** prior to beginning the harvest. A separate and unique county cutting notice under Chapter 26 Wis. Stats. must be filed with the county clerk.

Within **30 days after** the cutting is complete, the Cutting Report (Form 2450-32 Part B) must be filed with the local DNR forester in the county in which the land is located for determination of the yield tax assessment and compliance with the management plan.

### **Yield Tax on Timber Harvested**

A yield tax is assessed on wood harvested during the MFL order period, except for firewood for personal use. The tax will be calculated by the DNR, based on the volumes submitted on the Cutting Notice and Report.

The total tax payable by the landowner is determined by multiplying the volumes reported and the annual stumpage rates established in chapter NR 46 Wis. Adm. Code. The established annual stumpage rates may be more or less than the price actually received by the landowner. The yield tax will be waived for the first 5 years of 2005 and later MFL orders. This 5-year waiver does not apply to conversions from FCL, MFL withdrawal and re-designations, or to renewals of expiring MFL and FCL orders.

## **MFL CERTIFIED GROUP**

**Lands entered into the MFL program are automatically included in the MFL Certified Group**, a third party certification program endorsed by the American Tree Farm System (ATFS) and Forest Stewardship Council (FSC). Certification of MFL lands means that an independent certification body verifies that MFL lands are managed in conformance with ATFS and FSC standards of responsible forestry. As more manufacturers choose to prove to consumers that they use wood from sustainably managed forests, it becomes advantageous to landowners to have their lands certified. Being a member of the MFL Certified Group provides many benefits, some of which are the ability to sell to the certified marketplace and a potentially better logging job in your woodlands.

Participation in the MFL Certified Group is *voluntary*. Should you decide to depart from the MFL Certified Group, you may file a MFL Certified Group Departure Request (Form 2450-191). Departure from the MFL Certified Group does not affect the MFL designation. If you choose to depart, you will not be able to market forest products as ATFS or FSC certified under the auspices of the MFL program. If you choose to depart, you may file a MFL Certified Group Application (Form 2450-192) to re-enter the MFL Certified Group.

For more information on the American Tree Farm System, visit <http://www.treefarmssystem.org/>  
For more information on the Forest Stewardship Council, visit <http://www.fscus.org/>

## **MFL ORDER EXPIRATION**

There is no penalty to the landowner for non-renewal at the end of the MFL order period. Lands may be entered under a new MFL order provided they meet the minimum eligibility requirements of the program, at the time of application.

LOCATION OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES FORESTERS

(List of independent certified plan writers available online or at DNR offices.)

COUNTY	ADDRESS			PHONE
ADAMS	HWY 13, PO BOX 100	FRIENDSHIP	WI 53934	608-339-3386
ASHLAND	PO BOX 709	MELLEN	WI 54546	715-274-6321
BARRON	127 S FOURTH ST	BARRON	WI 54812-1638	715-537-5046
BAYFIELD	203 E BAYFIELD ST, PO BOX 545	WASHBURN	WI 54891	715-373-6165
BROWN & KEWAUNEE	2984 SHAWANO AVE, PO BOX 10448	GREEN BAY	WI 54307	920-662-5156
BUFFALO	COURTHOUSE, PO BOX 88	ALMA	WI 54610	608-685-6223
BURNETT	PO BOX 51	WEBSTER	WI 54893	715-866-8201
CALUMET & OUTAGAMIE	3369 W BREWSTER ST	APPLETON	WI 54914	920-832-2747
CHIPPEWA	711 N BRIDGE	CHIPPEWA FALLS	WI 54729	715-726-7885
CLARK	400 HEWETT ST, RM 106	NEILLSVILLE	WI 54456-1924	715-743-5134
COLUMBIA	W7303 CO HWY CS	POYNETTE	WI 53955	608-635-8113
CRAWFORD	PO BOX 186	GAYS MILLS	WI 54631	608-735-4672
DANE	3911 FISH HATCHERY RD	FITCHBURG	WI 53711	608-275-3266
DODGE	N 7725 HWY 28 NORTH	HORICON	WI 53032	920-387-7884
DOOR	110 S NEENAH AVE	STURGEON BAY	WI 54235-2718	920-746-2880
DOUGLAS	PO BOX 60	GORDON	WI 54838	715-376-2299
DUNN	921 BRICKYARD RD	MENOMONIE	WI 54751	715-232-1516
EAU CLAIRE	PO BOX 4001	EAU CLAIRE	WI 54701	715-839-3782
FLORENCE	4842 FORESTRY DR	FLORENCE	WI 54121-9715	715-528-4400
FOND DU LAC & WINNEBAGO	625 E CTY RD Y, SUITE 700	OSHKOSH	WI 54901-8131	920-424-3056
FOREST	404 N LAKE	CRANDON	WI 54520	715-478-3010
GRANT	150 W ALONA LN, SUITE 3	LANCASTER	WI 53813	608-723-2397
GREEN	3150 HWY 81, PO BOX 256	MONROE	WI 53566	608-325-3050
GREEN LAKE & MARQUETTE	363 CHURCH ST	MONTELLO	WI 53949	608-297-2226
IOWA	1500 N JOHNS ST	DODGEVILLE	WI 53533-2116	608-935-1917
IRON	5291 N STATE HOUSE CIRCLE	MERCER	WI 54547	715-476-3890
JACKSON	910 HWY 54 EAST	BLACK RIVER FALLS	WI 54615-9276	715-284-1432
JEFFERSON & ROCK	2514 MORSE ST	JANESVILLE	WI 53545	608-743-4830
JUNEAU	650 PRAIRIE ST, PO BOX 288	MAUSTON	WI 53948	608-847-9394
KENOSHA, RACINE & WALWORTH	9531 RAYNE RD, SUITE 4	STURTEVANT	WI 53177	262-884-2390
LA CROSSE	3550 MORMON COULEE RD	LA CROSSE	WI 54601	608-785-9007
LAFAYETTE	1845 CENTER DR	DARLINGTON	WI 53530	608-776-3064
LANGLADE	223 E STEINFEST RD	ANTIGO	WI 54409-0310	715-623-4190
LINCOLN	101 EAGLE DR	MERRILL	WI 54452	715-536-4502
MANITOWOC	2220 E CTH V	MISHICOT	WI 54228-9467	920-755-4984
MARATHON	5301 RIB MOUNTAIN DR	WAUSAU	WI 54401	715-359-4522
MARINETTE	HWY C, PO BOX 199	WAUSAUKEE	WI 54177	715-856-9155
MENOMINEE	PO BOX 670	KESHENA	WI 54135	715-799-3405
MILWAUKEE & WAUKESHA	S91 W39091 HIGHWAY 59	EAGLE	WI 53119	262-574-2111
MONROE	820 INDUSTRIAL DR, SUITE 4	SPARTA	WI 54656	608-269-6901
OCONTO	195 E HIGHLAND, PO BOX 96	OCONTO FALLS	WI 54154	920-846-2980
ONEIDA	RANGER STATION, PO BOX 576	RHINELANDER	WI 54501	715-365-2634
OZAUKEE & WASHINGTON	3544 KETTLE MORAIN RD	HARTFORD	WI 53027	262-670-3404
PEPIN	PEPIN GOVT CENTER, PO BOX 39	DURAND	WI 54736	715-672-4153
PIERCE	PO BOX 428	ELLSWORTH	WI 54011	715-273-5525
POLK	941 MALLARD LN, RM 104	BALSAM LAKE	WI 54810	715-485-3518
PORTAGE	301 CEDAR ST WEST	STEVENS POINT	WI 54481	715-344-2752
PRICE	104 S EYDER AVE	PHILLIPS	WI 54555	715-339-3001
RICHLAND	26136 EXECUTIVE LN SUITE C	RICHLAND CENTER	WI 53581	608-647-4566
RUSK	N4103 HWY 27	LADYSMITH	WI 54848-9309	715-532-3911
ST. CROIX	890 SPRUCE ST	BALDWIN	WI 54002	715-684-2914
SAUK	505 BROADWAY, W SQUARE BLDG #2	BARABOO	WI 53913	608-355-4475
SAWYER	10220N STH 27S	HAYWARD	WI 54843	715-634-9658
SHAWANO	647 LAKELAND RD	SHAWANO	WI 54166	715-526-4222
SHEBOYGAN	1155 PILGRIM RD	PLYMOUTH	WI 53073	920-892-8756
TAYLOR	660 WHEELLOCK ST	MEDFORD	WI 54451	715-748-4955
TREMPEALEAU	PO BOX 645	WHITEHALL	WI 54773	715-538-4480
VERNON	220 AIRPORT RD	VIROQUA	WI 54665	608-637-3784
VILAS	1861 HWY 45 NORTH	EAGLE RIVER	WI 54521	715-479-8870
WASHBURN	810 W MAPLE ST	SPOONER	WI 54801-1255	715-635-4086
WAUPACA	N2480 HARTMAN CREEK RD	WAUPACA	WI 54981	715-258-8432
WAUSHARA	427 E TOWER DR, SUITE 100	WAUTOMA	WI 54982	920-787-4686
WOOD	473 GRIFFITH AVE	WISCONSIN RAPIDS	WI 54494	715-421-7819

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