

**Forest Crop Law Severance Tax Payment Rates**

**Cord Products - severance tax payments per cord (128 cubic feet of wood, air and bark assuming careful piling).**

**2010 Rates - Effective Nov. 1, 2009**

	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
Aspen	\$0.80	\$1.50	\$2.50	\$2.20	\$1.50	\$1.00	\$2.50	\$2.20	\$1.40	\$2.40	\$2.20	\$2.10	\$2.30
Basswood	\$1.20	\$0.70	\$0.80	\$0.80	\$0.50	\$0.20	\$1.00	\$0.50	\$0.30	\$1.30	\$0.70	\$0.50	\$0.30
Birch	\$1.20	\$1.20	\$2.80	\$2.50	\$1.40	\$0.30	\$2.90	\$2.30	\$0.80	\$2.70	\$2.10	\$2.00	\$1.30
Cedar	\$0.60	\$1.20	\$2.60	\$1.00	\$0.80	\$1.00	\$0.90	\$1.00	\$0.10	\$1.00	\$0.80	\$1.00	\$0.80
Fir	NA	\$0.40	\$2.10	\$1.30	\$2.30	NA	\$1.40	\$2.20	NA	\$1.90	\$1.00	\$2.00	\$1.00
Hemlock	NA	\$0.70	\$0.90	\$0.90	NA	NA	\$1.10	\$1.30	\$0.80	\$2.30	\$1.00	\$1.30	\$1.00
Other Hardwood	\$1.60	\$1.40	\$2.90	\$2.60	\$1.80	\$0.80	\$2.50	\$2.50	\$1.20	\$2.40	\$2.30	\$2.00	\$2.50
Oak	\$1.00	\$1.50	\$1.90	\$1.60	\$1.80	\$0.50	\$1.60	\$2.00	\$1.40	\$1.70	\$1.50	\$1.40	\$1.80
Pine													
Jack	\$1.50	\$2.90	\$4.00	\$3.20	\$2.70	\$1.80	\$2.80	\$3.10	\$2.90	\$3.50	\$2.70	\$2.90	\$3.30
Red	\$1.90	\$2.00	\$4.20	\$3.20	\$4.10	\$2.40	\$3.70	\$3.30	\$3.00	\$4.20	\$3.00	\$2.80	\$3.20
White	\$1.50	\$1.50	\$2.30	\$2.10	\$2.50	\$2.00	\$1.40	\$2.50	\$1.30	\$1.80	\$2.00	\$1.70	\$2.20
Spruce	\$1.70	\$2.40	\$3.60	\$3.30	\$3.60	\$4.20	\$3.20	\$3.00	\$2.50	\$3.10	\$2.50	\$2.00	\$2.00
Tamarack	\$1.80	\$1.20	\$2.30	\$1.30	\$1.80	\$1.30	\$1.30	\$1.50	\$1.90	\$1.10	\$3.80	\$2.00	\$1.50
Fuelwood	\$1.00	\$1.10	\$1.80	\$0.90	\$1.40	\$0.50	\$0.50	\$1.40	\$0.50	\$0.30	\$0.60	\$1.00	\$0.40

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

<b>Forest Crop Law Severance Tax Payment Rates</b>													
<b>Cord products - severance tax payments by weight (per ton).</b>													
<b>2010 Rates - Effective Nov. 1, 2009</b>													
	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
Aspen	\$0.36	\$0.67	\$1.11	\$0.98	\$0.67	\$0.44	\$1.11	\$0.98	\$0.62	\$1.07	\$0.98	\$0.93	\$1.02
Basswood	\$0.62	\$0.36	\$0.42	\$0.42	\$0.26	\$0.10	\$0.52	\$0.26	\$0.16	\$0.68	\$0.36	\$0.26	\$0.16
Birch	\$0.50	\$0.50	\$1.17	\$1.04	\$0.58	\$0.13	\$1.21	\$0.96	\$0.33	\$1.13	\$0.88	\$0.83	\$0.54
Cedar	\$0.38	\$0.76	\$1.65	\$0.64	\$0.51	\$0.64	\$0.57	\$0.64	\$0.06	\$0.64	\$0.51	\$0.64	\$0.51
Fir	NA	\$0.19	\$0.99	\$0.61	\$1.08	NA	\$0.66	\$1.04	NA	\$0.89	\$0.47	\$0.94	\$0.47
Hemlock	NA	\$0.29	\$0.38	\$0.38	NA	NA	\$0.46	\$0.54	\$0.33	\$0.96	\$0.42	\$0.54	\$0.42
Other Hardwood	\$0.60	\$0.53	\$1.09	\$0.98	\$0.68	\$0.30	\$0.94	\$0.94	\$0.45	\$0.91	\$0.87	\$0.76	\$0.94
Oak	\$0.36	\$0.55	\$0.69	\$0.58	\$0.66	\$0.18	\$0.58	\$0.73	\$0.51	\$0.62	\$0.55	\$0.51	\$0.66
Pine													
Jack	\$0.71	\$1.37	\$1.88	\$1.51	\$1.27	\$0.85	\$1.32	\$1.46	NA	\$1.65	\$1.27	\$1.37	\$1.55
Red	\$0.84	\$0.89	\$1.87	\$1.42	\$1.82	\$1.07	\$1.64	\$1.47	\$1.33	\$1.87	\$1.33	\$1.24	\$1.42
White	\$0.71	\$0.71	\$1.10	\$1.00	\$1.19	\$0.95	\$0.67	\$1.19	\$0.62	\$0.86	\$0.95	\$0.81	\$1.05
Spruce	\$0.85	\$1.20	\$1.80	\$1.65	\$1.80	\$2.10	\$1.60	\$1.50	\$1.25	\$1.55	\$1.25	\$1.00	\$1.00
Tamarack	\$0.77	\$0.52	\$0.99	\$0.56	\$0.77	\$0.56	\$0.56	\$0.65	\$0.82	\$0.47	\$1.63	\$0.86	\$0.65
Fuelwood <sup>1</sup>	\$0.38	\$0.42	\$0.68	\$0.34	\$0.53	\$0.19	\$0.19	\$0.53	\$0.19	\$0.11	\$0.23	\$0.38	\$0.15
Fine Woody Material <sup>2</sup>	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10

1 Pulpwood and larger sized products that are dead or cull material that is not merchantable as pulpwood or sawlogs due to quality.

2 Fine Woody Material consists of tops, branches and other materials that are not large enough to market as pulpwood.

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

<b>Forest Crop Law Severance Tax Payment Rates</b>													
<b>Mixed products - severance tax payments per cord. Only for use with red pine, white pine and spruce.</b>													
<b>2010 Rates - Effective Nov. 1, 2009</b>													
	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
Pine													
Red	\$2.80	\$2.50	\$4.30	\$4.80	\$4.70	\$4.50	\$4.40	\$4.40	\$3.00	\$5.30	\$5.00	\$3.00	\$3.90
White	\$2.20	\$2.40	\$4.00	\$3.10	\$3.10	\$2.00	\$1.60	\$3.70	\$1.60	\$1.80	\$4.00	\$2.70	\$2.80
Spruce	\$2.50	\$3.10	\$3.90	\$3.40	\$3.80	\$4.20	\$3.20	\$3.50	\$2.50	\$3.50	\$2.90	\$2.00	\$3.80

<b>Forest Crop Law Severance Tax Payment Rates</b>													
<b>Mixed products by weight - severance tax payments per ton. Only for use with red pine, white pine and spruce.</b>													
<b>2010 Rates - Effective Nov. 1, 2009</b>													
	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
Pine													
Red	\$1.24	\$1.11	\$1.91	\$2.13	\$2.09	\$2.00	\$1.96	\$1.96	\$1.33	\$2.36	\$2.22	\$1.33	\$1.73
White	\$1.05	\$1.14	\$1.91	\$1.48	\$1.48	NA	\$0.76	\$1.76	\$0.76	\$0.86	\$1.91	\$1.29	\$1.33
Spruce	\$1.25	\$1.55	\$1.95	\$1.70	\$1.90	\$2.10	\$1.60	\$1.75	\$1.25	\$1.75	\$1.45	\$1.00	\$1.90