

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).

2012 Rates - Effective Nov. 1, 2011

	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	0.90	1.80	2.50	2.40	1.80	1.10	2.70	2.10	1.20	2.90	2.40	2.30	1.70
Basswood	1.00	0.70	0.80	1.10	0.40	0.40	1.10	1.10	0.30	1.20	0.70	0.60	0.40
Birch	1.20	2.60	2.70	2.40	1.50	0.30	3.10	2.70	0.60	2.70	2.00	2.10	1.20
Cedar	0.60	0.80	3.70	1.10	1.80	1.00	0.80	1.00	0.10	1.10	1.00	1.00	0.80
Fir	NA	0.60	2.00	1.60	2.30	NA	1.50	2.20	2.10	1.80	0.50	2.00	2.20
Hemlock	NA	0.70	1.20	1.90	NA	NA	1.30	1.30	0.80	1.70	1.10	1.30	1.00
Other Hardwoods	1.10	2.20	2.80	2.60	1.90	0.60	2.60	2.20	1.10	2.50	2.40	2.00	2.10
Oak	1.00	1.50	1.90	1.50	1.80	1.90	1.60	2.50	1.50	1.70	1.80	1.50	1.90
Pine													
Jack	2.50	1.00	3.40	3.10	3.30	1.80	3.70	3.70	2.40	3.90	3.30	3.40	3.40
Red	3.00	1.50	3.90	3.20	4.00	3.10	3.60	4.00	2.00	4.30	4.00	3.50	3.60
White	1.20	1.10	2.40	2.40	3.30	1.50	2.40	2.90	1.90	2.20	2.40	2.30	2.60
Spruce	1.50	1.50	2.20	2.60	3.00	0.70	2.90	2.70	1.20	2.70	2.50	2.70	2.20
Tamarack	1.80	1.20	1.80	2.10	3.30	1.30	2.80	1.60	1.90	1.90	3.80	1.90	1.50
Fuelwood	0.20	1.60	1.30	2.50	0.90	0.50	0.80	0.70	0.50	1.50	0.40	0.60	0.50

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.

Forest Crop Law Severance Tax Payment Rates

Cord Products by Weight - Severance tax payments by weight (per ton).

2012 Rates - Effective Nov. 1, 2011

	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	Claire	River Falls	Sparta
Aspen	0.60	0.70	0.90	1.00	0.90	0.40	1.10	0.80	0.40	1.30	0.80	0.70	1.00
Basswood	0.50	0.40	0.20	0.20	0.20	0.10	0.40	0.60	0.20	0.40	0.10	0.40	0.20
Birch	0.50	0.80	1.20	1.00	0.60	0.10	1.30	1.20	0.30	1.30	0.80	0.60	0.70
Cedar	0.40	0.60	1.50	0.30	0.50	0.60	0.50	0.60	0.10	0.40	0.60	0.60	0.50
Fir	NA	0.40	0.70	0.60	1.10	NA	0.80	1.00	NA	1.00	0.20	0.90	1.10
Hemlock	NA	0.40	0.70	0.60	NA	NA	0.50	0.50	0.30	0.20	0.60	0.50	0.40
Other Hardwoods	0.60	0.80	1.00	1.00	1.00	0.30	1.10	1.40	0.40	1.20	0.80	0.90	1.20
Oak	0.40	0.90	0.30	0.80	0.70	0.30	0.80	0.70	0.50	0.40	0.80	0.60	0.60
Pine													
Jack	0.70	0.50	1.40	1.30	1.30	0.80	4.40	1.60	1.00	1.60	1.30	1.70	1.40
Red	1.60	0.70	1.80	1.90	1.60	0.50	1.70	1.60	1.40	1.60	1.80	1.10	1.30
White	1.60	0.70	0.90	1.60	1.30	1.00	1.40	1.60	0.40	1.20	1.20	1.00	1.00
Spruce	1.90	0.70	0.90	1.60	1.30	0.70	1.40	1.30	0.60	1.50	1.70	1.00	0.80
Tamarack	0.80	0.50	0.40	1.10	1.20	0.60	1.10	0.70	0.80	1.00	1.60	0.90	0.60
Fuelwood ¹	0.40	0.40	1.80	0.40	0.50	0.20	0.20	0.10	0.20	0.20	0.10	0.40	0.50
Fine Woody Material ²	0.10	0.10	0.10	0.10	0.30	0.10	0.20	0.10	0.10	0.20	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.

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Forest Crop Law Severance Tax Payment Rates

Cord Products (>4" dib) Combined with Fine Woody Material (<4" dib) by Weight-Severance tax payments by weight (per ton).

2012 Rates - Effective Nov. 1, 2011

	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	0.50	0.60	0.90	0.80	0.60	0.30	0.90	0.80	0.50	1.00	0.90	0.90	0.70
Basswood	0.40	0.30	0.30	0.50	0.20	0.10	0.50	0.50	0.20	0.50	0.30	0.30	0.20
Birch	0.40	0.60	0.90	0.80	0.50	0.10	1.10	0.90	0.30	1.00	0.60	0.60	0.60
Cedar	0.30	0.50	1.20	0.60	0.40	0.50	0.30	0.50	0.10	0.80	0.50	0.50	0.40
Fir	NA	0.30	0.60	0.60	0.90	NA	0.60	0.80	NA	0.70	0.20	0.70	0.90
Hemlock	NA	0.30	0.60	0.50	NA	NA	0.30	0.40	0.30	0.30	0.50	0.40	0.30
Other Hardwoods	0.50	0.60	0.80	0.70	0.60	0.30	0.90	0.70	0.30	0.70	0.70	0.60	0.70
Oak	0.30	0.70	0.60	0.40	0.60	0.30	0.60	0.70	0.40	0.50	0.60	0.40	0.60
Pine													
Jack	0.60	0.40	1.30	1.00	1.00	0.60	1.20	1.00	0.80	1.30	1.00	1.30	1.10
Red	1.30	0.60	1.60	1.10	1.30	0.60	1.30	1.30	0.70	1.40	1.00	0.90	0.90
White	1.30	0.60	0.70	0.80	1.10	0.80	0.70	0.80	0.60	0.70	0.90	0.70	0.80
Spruce	1.50	0.60	1.40	0.90	1.30	0.60	1.10	1.00	0.50	1.20	1.30	0.90	0.60
Tamarack	0.60	0.40	0.60	0.50	0.90	0.50	0.60	0.60	0.60	0.60	1.30	0.70	0.50
Fuelwood ¹	0.50	0.60	0.90	0.80	0.60	0.30	0.90	0.80	0.50	1.00	0.90	0.90	0.70

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

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.

Forest Crop Law Severance Tax Payment Rates													
Mixed Products - Severance tax payments per cord. Only for use with red pine, white pine, and spruce.													
2012 Rates - Effective Nov. 1, 2011													
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	3.80	3.20	5.20	4.80	4.60	4.50	5.60	4.30	2.90	5.00	5.40	4.40	4.10
White	3.60	2.10	2.20	3.30	3.80	1.40	2.80	3.90	2.50	1.50	3.90	2.80	2.70
Spruce	2.50	2.50	3.20	3.00	2.80	4.20	4.20	3.50	2.20	2.70	3.50	3.90	2.20

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.

Forest Crop Law Severance Tax Payment Rates													
Mixed Products by Weight - Severance tax payments per ton. Only for use with red pine, white pine, and spruce.													
2012 Rates - Effective Nov. 1, 2011													
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	1.70	1.10	2.00	2.00	1.90	2.00	5.40	1.90	1.40	2.30	1.90	2.00	1.70
White	1.70	0.80	1.70	1.70	1.60	0.70	4.10	1.90	0.80	0.90	1.90	1.70	1.00
Spruce	1.30	1.10	1.70	1.70	1.50	2.10	0.80	1.80	1.20	1.80	1.40	0.80	0.80

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.