

**Forest Crop Law Severance Tax Payment Rates**
**Logs - Severance tax payments per thousand board feet measurement by the Scribner Decimal C log rule.**
**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	5.00	12.90	13.40	7.30	3.80	4.20	6.40	4.00	3.00	10.50	10.00	3.60	1.80
Ash	5.80	12.90	13.00	14.90	13.60	4.90	18.00	20.50	11.20	15.00	14.30	14.00	8.00
Basswood	6.40	15.70	13.20	15.40	12.30	9.00	15.00	11.10	7.90	15.00	11.50	13.40	13.40
Birch													
White	11.00	18.90	17.60	17.40	5.00	6.60	19.40	10.00	2.50	16.00	10.30	8.40	11.10
Yellow	20.00	13.20	29.80	21.40	22.90	22.90	20.00	9.80	25.20	23.60	16.50	8.60	11.20
Cedar	8.00	11.10	9.50	21.80	6.00	6.10	30.60	8.00	NA	5.40	8.00	8.00	8.00
Cherry	34.50	27.20	27.30	35.20	33.70	33.30	26.20	14.50	36.00	26.10	33.10	35.40	29.20
Elm	3.80	7.70	12.20	9.40	8.40	4.30	8.80	10.60	5.20	8.90	2.40	8.00	6.00
Fir	NA	5.00	5.00	2.20	NA	5.00	10.00	NA	NA	2.80	11.00	10.00	10.00
Hemlock	NA	12.80	5.30	17.20	NA	NA	15.00	NA	NA	15.00	10.00	5.70	5.70
Hickory	14.00	11.90	10.70	11.50	13.70	12.80	6.00	10.00	10.00	26.30	4.80	5.50	6.80
Maple													
Sugar	17.10	31.60	31.60	44.10	25.00	31.20	30.90	28.90	31.40	33.80	32.60	25.80	22.60
Red	12.50	19.30	15.60	19.20	6.80	14.30	17.30	15.10	15.10	16.20	14.30	14.50	15.40
Other	10.00	21.90	16.30	18.60	17.40	18.30	9.30	15.80	26.30	16.20	17.00	12.10	17.90
Other Hardwoods	5.30	16.90	18.20	13.80	13.10	11.20	19.70	18.10	11.20	12.50	9.60	12.60	12.80
Oak													
Red	21.60	33.70	41.70	31.80	22.10	18.80	28.70	26.50	27.30	27.80	28.70	27.90	30.70
White	16.90	27.90	19.30	16.50	16.20	18.40	13.30	17.60	15.90	11.30	15.20	13.10	18.90
Other	14.70	18.50	14.70	15.50	14.30	13.50	21.80	13.20	14.00	10.20	12.80	10.50	14.70
Pine													
Jack	7.20	7.20	7.20	7.20	7.20	7.20	7.20	4.50	6.20	13.50	7.00	6.00	10.00
Red	10.70	21.70	10.70	5.80	11.70	6.30	12.90	10.60	11.80	8.80	12.30	8.20	11.80
White	9.80	17.00	11.90	15.10	10.10	7.60	13.20	11.80	8.80	8.50	12.10	9.10	12.00
Spruce	10.70	10.00	6.20	5.40	7.80	9.90	8.10	9.50	6.20	8.40	15.00	4.90	2.50
Tamarack	5.00	5.00	5.00	1.50	5.00	5.00	5.00	5.00	5.00	6.30	5.00	5.00	5.00
Black Walnut	50.00	NA	NA	25.00	96.60	146.50	25.20	227.50	124.20	NA	79.70	90.00	35.00

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.