

**Forest Crop Law Severance Tax Payment Rates**

**Piece Products - Severance tax payments per piece.**

**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
<b>Posts &amp; Poles</b>													
7 and 8 ft.	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
10 and 12 ft.	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
14 and 16 ft.	0.40	0.30	0.30	0.40	0.30	0.40	0.30	0.40	0.40	0.40	0.40	0.30	0.30
18 and 20 ft.	0.70	0.60	0.50	0.70	0.70	0.70	0.90	0.80	0.70	0.80	0.70	0.60	0.60
21 and 30 ft.	1.00	0.90	0.80	1.00	0.90	1.00	0.80	1.10	1.00	1.10	1.00	0.90	0.90
31 and 40 ft.	1.70	1.50	1.30	2.00	1.60	1.70	2.70	1.90	1.70	2.00	1.50	1.50	1.50
41 and 50 ft.	2.60	2.30	2.00	2.50	2.40	2.60	2.70	2.90	2.60	2.80	2.30	2.30	2.30
51 and 60 ft.	3.60	3.20	2.70	3.70	3.30	3.60	3.00	3.60	4.50	3.90	3.60	3.20	3.20
61 and 70 ft.	4.70	4.20	4.30	4.80	4.30	4.70	3.90	4.70	4.70	5.10	4.70	4.10	4.20
<b>Christmas Trees</b>													
Unsheared	0.20	0.20	0.20	0.20	0.20	0.20	0.40	0.20	0.20	0.30	0.20	0.40	0.30
Sheared	0.70	0.70	0.70	0.70	0.70	0.70	0.60	0.70	0.70	0.70	0.70	0.70	0.70

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.