

Public Input Process for Wisconsin Act 358 – Program Implementation Guidance for Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL).

Act 358 makes changes to Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL). The Department of Natural Resources’ (DNR) Division of Forestry formed an internal Legislation Team to develop program guidance for implementing the new law. This program guidance was created using current information, legal interpretations and incorporating comments from the 21-day public review. Not all aspects of Act 358 are covered in this program guidance.

Thank you to all the individuals and groups that provided comments on the DNR’s proposed guidance titled “Wisconsin Act 358 – Program Implementation Guidance for Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL)”. Included at the end of this document are all of the 29 comments received.

A number of the comments received expressed opinions on some of the statutory changes that came with Act 358. The DNR cannot change statutory language and therefore, no changes to DNR’s Act 358 program implementation guidance were made as a result of such comments. Comments on Act 358 and other statutory concepts are best sent to elected representatives.

The Department of Natural Resources has made the following changes to the draft program implementation guidance:

1. Added the section titled “**FCL Termination taxes**”
2. Changed “department” to “DNR”.
3. Clarified in the Cutting Notices section that cutting notices that the DNR approved and cutting notices that do not require DNR approval cannot have NHI restrictions added to the cutting notice.
4. Added note at end of “**Cutting Notices**” section.
5. Deleted question / request for feedback on buildings in “**Buildings and Improvements**” section. No buildings, structures, fixtures or improvements, except for those listed in statute (and on page 3 of the guidance) are allowed on 2017 and future entries and renewals.
6. Added “CPWs should be confirming that this access requirement is met prior to submitting an MFL application. DNR Foresters must review that access is provided before approving the application for lands that are to be enrolled as open to public recreation.” in the section titled “**Access**”.
7. Added clarification in “**Additions to MFL Entries**” section that non-contiguous parcels added during an addition must be at least 20 acres.

8. Added language to the **“MFL Withdrawal Taxes and Fee”** section to clarify converted FCL withdrawal calculation.
9. Added language in the Voluntary Withdrawal sections to clarify that the new withdrawal calculations apply to all MFL withdrawals for which a withdrawal tax is assessed.
10. Removed language from the **“Voluntary Withdrawals – Constructions or Small Land Sales”** section that had instructed landowners to submit a copy of any local ordinances governing construction or land sales if they are withdrawing for these reasons.
11. Added language in the **“Voluntary Withdrawals – Construction or Small Land Sales”** section explaining withdrawals for an ineligible building or structure.
12. Changed title of section from **“Voluntary Withdrawals – Natural Disasters”** to **“Natural Disasters / Damage to Land”**.
13. Added insects to the list of natural disasters and added information that was previously in a now deleted section of the Voluntary Withdrawal Process section to clarify the **“Natural Disasters / Damage to Land”** section.
14. Added that MFL lands must meet requirements/eligibility based on entry/order year, which is the last 4 digits in the MFL order number, under the withdrawals and transfers sections.
15. Changed building characteristics language to be consistent throughout the guidance.
16. Changed language order, added consistent language and changed **“Madison”** to **“Forest Tax Program”** in **“Voluntary MFL Withdrawal Processes”** section.
17. Combined Natural Disasters and Productivity & Sustainability sections under the **“Voluntary MFL Withdrawal Processes”** section.
18. Added natural regeneration as an example of restoration under the **“Voluntary MFL Withdrawal Processes”** section.
19. Added hail and tornado as examples of natural disasters / environmental factors under the **“Voluntary MFL Withdrawal Processes”** section.
20. Added sound forestry to last paragraph in **“Voluntary MFL Withdrawal Processes”** section.
21. Clarified that transferred and remaining lands may be withdrawn from the MFL program if eligibility is not met in the **“MFL Transfers of Ownership”** section.

22. Clarified eligibility requirements and listed Administrative Code and statute references in the **“MFL Transfers of Ownership”** section.
23. Added language noting that landowners may be able to apply for a voluntary withdrawal if lands after a transfer do not meet productivity requirements.
24. Added language to clarify that Act 358 is not a future change in the **“Contracts (MFL)”** section.
25. Added that renewal applications must be received by the June 1st prior to the expiration of the current MFL entry/order to be eligible as a renewal in the **“Renewals”** section.
26. Added the statute reference that lists the criteria for a MFL renewal application in the **“Renewals”** section.
27. Added that the landowner is responsible to provide documentation of corrections in the **“Renewals”** section.
28. Clarified that practices needed for a renewal application are for the next/renewal order period in the **“Renewals”** section.
29. Removed numbering from Landowner and Certified Plan Writer (CPW) to clarify that is it either or, not numbered steps in the **“Renewals”** section.
30. Added full name for the acronym CPW – Certified Plan Writer in the **“Renewals”** section.
31. Fixed typographical errors.
32. Changed a bulleted list to a numbered list since it is a step by step process in the **“Renewals”** section under the **“Who can update stands in WisFIRS”** subsection.
33. Changed order of sections under **“Renewal process for 2018 and future entries”** in the **“Renewals”** section.
34. Clarified information on what the DNR forester’s responsibility is on renewal applications in the **“Renewals”** section.
35. Questions were received on the cutting notice register process. Guidance regarding that process is still being developed and will come out in the future.

MFL Legislation Program Guidance Comments:

Would like to see the FCL withdrawal process and time frames as well as costs to be equal to that as MFL

Kevin Tripp
Great Lakes Logging LLC
Bowtie Enterprises LLC
N6080 Fred Tripp Rd
Springbrook, Wi 54875

(715) 492-4387

ktripp1963@me.com

I have two comments regarding the MFL legislation:

1) I fully support allowing the leasing of MFL land for hunting and other recreational purposes. Much of my MFL land was in the program already when the legislation came out years ago prohibiting leasing of closed lands for hunting. This impacted the economics of land ownership quite a bit for me. It seemed highly unfair to impose that restriction when that was not part of the original agreement. The new legislation restores the economics for me and seems only fair.

2) With regard to buildings on MFL land, it appears the small 12 x 16 log shed that has been on my property for over thirty years is OK for now, but that the presence of that shed will prohibit re-enrollment of that parcel into the MFL program when that contract expires. I actually do support the idea that there should be no such buildings or improvements on MFL property, but in this case, where the building was erected long before any prohibition, I would prefer that it be allowed on MFL lands where there has been no interruption in enrollment subsequent to erection of the building. I request that existing buildings be grandfathered into re-enrollment.

Thank you.

Kirk Dahl

Eau Claire, WI

kirk@dahl.net

715-271-3770

I have 167.75 acres currently enrolled in MFL. Your proposed sheds are much too small. Mine is currently 400 square feet of floor space and I am considering adding 200 square feet. Machines and tools need a lot of storage space. Why does size matter if only 80% of the land has to be productive to qualify for MFL?

Also, if a size is necessary, say floor space so we know how to measure it. Be precise and minimize confusion!

I have about 7 permanent deer/ turkey hunting blinds per 40 acres. How do I have to prove they are "used exclusively for active hunting"? This is ridiculous. They don't have a negative impact on the resource. They are irrelevant from the forest management point of view.

Francis H. Ogden
710 Valley View DR
River Falls, WI 54022

Greg Wurz
Representing Myself
Agenda Item: Act 358 ~ Oppose
Lake Mills, WI
(608) 780-9794
maawurz@yahoo.com

SUBJECT: Act 358 & Changes to the MFL & FCL

Good Morning Ms. Freeman-Gillen,

Thank you for the opportunity to share my concerns regarding Act 358. After reading through Act 358 and the proposed guidance document, I would like to comment on one subject matter. The subject matter I do not agree with is the 'leasing of closed MFL properties'.

I depend on open MFL properties for all my hunting needs throughout Wisconsin. With the passing of Act 358 I have already found a few of the open MFL properties I have been hunting for many now closed. When I spoke to these landowners they have stated that they are now leasing their closed MFL properties to out-of-state hunting groups.

Now I am stuck looking for new open MFL properties in which to hunt. My job doesn't allow me a lot of time off to go out and scout new open MFL properties, nor do I have the time to knock on doors to get permission to hunt private properties. Plus I don't get paid very well to afford my own forest or to lease a wooded property of my own.

I also do not think it is fair that property owners who have their properties enrolled as a closed MFL are allowed to get the nice tax break from the State and yet be able to double dip and be allowed to lease those same properties. It's almost like these landowners get to have their cake and eat it too.

I personally believe the whole Act 358 stems from the Iron Mine fiasco up north and our government officials are trying to keep the rich happy and screwing over the little guy.

Therefore, I strong support an appeal of Act 358 or at least the 'leasing of the closed MFL properties'.

Thank you for reading my letter and for taking my comments into consideration. If you happen to have any questions, please feel free to contact me at any time.

Comments on structures allowed and not allowed were requested.

Suggest using criteria for taxed structures. If the structure is taxed as personal property (sheds, cabins, etc.) then they would not be allowed. Structures not taxed as personal property (deer blinds/stands, wood sheds, etc.) would be allowed. This would eliminate having to write definitions of structures.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Paul F. Heimstead

I do not support automatic approval of cutting notices. They should all require DNR review and approval. I understand that is not up to the DNR at this point.

I think the language regarding the fact that the CN must match the plan is good and important. I hope that is firmly conveyed to the DNR reviewers and more CN's are reviewed.

There is currently an understanding that if a person whose name appears on the CN Registration list submits a CN, cutting may begin as soon as it is received by the DNR forester. The proposed guidance did not change the 30 day prior to cutting requirement. This needs to be addressed. Land managers need to know at what point they can begin cutting. Act 358 guidance does not address this except that DNR must notify the person who filed the CN by the end of the next business day but only for CN requiring DNR approval. A reasonable amount of time needs to be given for the CN reviewer to determine whether the CN needs approval or not.

The wording in the FAQ's for CN approval policy. The third question, second paragraph says that if the proposed cutting "is not under the terms of or conforms to the management plan, the CN is subject to review and approval by DNR. In these situations, the DNR forester must approve the notice regardless of who submitted it." This does not appear to be correct. Why would the DNR forester have to approve the notice in this situation?

Act 358 states that the department shall not restrict an approved CN based on NHI. Is this just the database or does this pertain to an actual on the ground occurrence of endangered resource? If an endangered plant or animal is known to exist, can the DNR restrict cutting?

Small sheds that are no larger than 120 square feet that store tools and equipment used in forestry practices are allowed on MFL land. This is the best option. Sheds that size or smaller that store firewood should be allowed as well. An old shed or building in such a state of disrepair that it is not usable for any purpose should be allowed as long as it is not repaired or used in any manner in the future.

Regarding voluntary withdrawals, it is stated that landowners "must provide a copy of the zoning ordinance ... that establishes a minimum acreage for ownership of land/small land sales or construction sites, if one exists". This appears to indicate that if the ordinance requires more than 5 acres, more than 5 acres can be withdrawn. The next paragraph states that a withdrawal request for "land less than one acre or more than five acres cannot be processed". This needs to be clarified, otherwise, I am not sure why the reference to the ordinance is necessary at all.

Under the land remaining after a withdrawal section it states that a building with more than 4 or the 8 building characteristics. First of all, this is a typo, secondly it portrays the same meaning as the language used in the buildings and improvements section, but the wording is different and the inconsistency could be confusing. That section states a building that does not have 5 or more of the 8 characteristics.

It is a little confusing as to whether a DNR forester can renew a MFL order without a plan or if the landowner must contact a CPW. Under 1. Landowner, it seems as though a CPW is not required for any part of it. Under who can update stands in WisFIRs it is stated that the DNR can update the entire plan and map if the LO is unable to get the services of a CPW. It should be stated in 1. Landowner, that the map and plan updates have to be done by a CPW unless unavailable to avoid confusion, if that is indeed the intent.

Thank you.

Ken Price

Valley View Forestry, LLC

Kenneth Price - Manager
3925 Jordan Rd
Stevens Point, WI 54482
715-922-0037
ksprice27@yahoo.com

Hello,

I am providing comment on the MFL program guidance.

The following statement needs clarification:

Act 358 states that the department shall not restrict an approved cutting notice based on NHI (Natural Heritage Inventory). Restrictions for NHI cannot be added to an approved cutting notice.

Comment: Does this mean an MFL cutting notice can be approved where cutting will destroy or otherwise directly impact an endangered species? This is contrary to sound management and forest certification requirements.

Restrictions on buildings:

The restrictions on buildings will negatively impact landowners in the MFL while offering significant obstacles for the management of the program. Current obstacles of landowners improving buildings beyond the requirements of the MFL will not be elevated when having to determine whether or not that

hunting blind qualifies as a building or not. If you are going to allow any buildings whatsoever on MFL lands (other than hunting blinds) I believe you must allow any building used to house tools AND equipment used solely for the management of the subject property. This would include ATVs, tractors, forestry winches, chainsaws, etc. This may require a building of fairly significant size. Consider – how is this restricting forest management on the property when the building facilitates the forest management?

MFL Renewals:

The basis for the MFL renewal in regards to a plan being updated within the previous 5 years and including management practices for the next MFL period is unclear. It seems to me that the only way for this to occur will be for the DNR forester to have purposefully updated the plan ahead of the MFL expirations. So the point of clarification what circumstances will a DNR forester be allowed to essentially re-write an MFL plan for a landowner prior to the MFL expiration. I can foresee a push by landowners to have the DNR update their plan (essentially write a new plan) prior to expiration so that they can meet this new requirement and avoid the cost of a CPW. This would negate the point of the previous MFL revision which directed the DNR to create the CPW program and which significantly reduced (or stopped) DNR foresters from writing plans.

There are many provisions of ACT 358 which are beneficial to the landowner and many provisions which are not. How the law will be implemented remains extremely unclear. DNR foresters and CPWs need solid information and guidance quickly to inform landowners properly to aid them in their decision making. Plans for 2018 entries are already underway!

Fred Hengst
Central Forestry Consulting, LLC
N3998 5th Ave
Hancock, WI 54943
715-498-5962

First off I would like to thank the team all the work on this guidance document, and for providing an opportunity for comment.

My first comment for the following on page 6 of the guidance document:

Voluntary Withdrawals – Construction or Small Land Sales:

Act 358 allows MFL landowners to voluntarily withdraw for the purposes of construction or small land sales. Landowners wishing to withdraw under this provision must provide a copy of the zoning ordinance from the city, village, township or county that establishes a minimum acreage for ownership of land/small land sales or construction sites, if one exists. Where ordinances exist, the landowner must request not less than that minimum acreage be withdrawn. If no ordinances exist, one to five acres can be withdrawn for the purposes of construction or small land sales.

Why is the State administering local zoning ordinances? This is not within our purview, nor is it appropriate for us to base any eligibility determinations based upon a local ordinance of which we have no enforcement authority. I think it to be more appropriate for the

State to simply allow small acreage withdrawals between 1 and 5 acres. It is the responsibility of the landowner know and understand their local zoning regulations; if they withdrawal an acreage smaller than the minimum required by the local ordinance, it is the responsibility of that local jurisdiction, not the State, to enforce. These local ordinances are not uniform across the State, they may vary in scope and detail between government units. These ordinances may also be administered by Towns, Villages, Cities, and County government so it may not be clear to program staff which governmental unit has authority. Sometimes Towns adopt County Zoning, but in other cases Towns may have their own zoning ordinance that may be different than a zoning ordinance adopted by the county in which the Town resides. Due to this complexity, non-uniformity, and potential for changes (enactments, repeals, and amendments), I do not think our program should incorporate these ordinance requirements into our rules. When zoning and comprehensive planning laws were enacted years ago the intent was for these land use regulations to be administered locally. I think we should respect the intent of that legislation and leave zoning ordinance administration to the local units of government.

My second comment is on the last page of the guidance document relating to updating MFL plans and the one time renewal clause.

Who can update stands in WisFIRS:

CPW - updates (and can create new if needed) all stands, as needed, uploads new map and adds practices then submits to DNR FR for review and approval. Needs to be done in last 5 years and/or after last harvest, if applicable, to be eligible for renewal. (WisFIRS updates are needed before this can take place, until then CPWs can supply DNR FR with information and map.)

DNR forester - continues to updates stand(s) and map(s) after harvests.

Process

- *LO contacts DNR FR and expresses an interest in applying for a renewal in the future.*
- *LO is referred to CPW list, if the LO is unable to get the services of a CPW then the **DNR may update the entire map and plan.***

I am concerned that this may set a precedent that may have some negative consequences. What will this workload be? If we update 10 acres for one landowner, then shouldn't we be updating 200 acres for the next if we want to be fair? CPW's complete this work already when they are writing new plans and I think they should have the capacity to cover this workload. To be fair and consistent, DNR staff should update stands data and plans:

1. To field check a mandatory practice
2. To field check a completed practice

3. To field check any other *specific* issue - i.e. storm damage, insects and disease, etc.

We should not update stands for the intent of allowing for renewal. If the private sector is not interested in providing services for a "MFL plan update" then the MFL should be a new enrollment. We know there is capacity in the private sector for writing new plans for this purpose. Any plans that are made eligible for renewal due to plan updates completed by DNR staff can be construed as work taken away from private sector Foresters since those renewed plans would not require a new plan to be completed by a CPW. I think the intent of this legislation is to streamline some of our processes and reduce our MFL administration workload. Having staff increase time spent on MFL by completing these additional plan updates is contrary to this intent.

Again, thanks for the work you team has done and all the support you have provided as we navigate through this new legislation.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.



Andrew Sorenson

I would think a landowner submitting a transfer form that fails to meet one of the eligibility requirements would be given the opportunity to put the land back together, instead of us immediately withdrawing the land. The guidance makes it sound like the landowner would not be given this option.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Ryan S Conner

I am a WI-DNR forester.

- 1) It is critical to allow simple storage sheds on MFL land. The footage should be at least 300 ft², to allow for a small tractor with a brush hog attached to park inside. (20'x15'). If Act 358 is implemented without allowing storage sheds, a minimum of 1 ac must be left out of MFL and the landowner is at the mercy of the assessor to assess these 1 acre areas as building lots: in

most cases in the three counties I work in (Lafayette, Iowa, Green) they are assessed at 10-15 thousand dollars, negating much of the tax saving advantage of entering MFL.

- 2) The 20 acre minimum rule should be taken out of this Act. It should remain at 10 acres. Southwest Wisconsin has the most productive forest woodlots in the state. It is not uncommon (in fact its very common) for a single walnut tree to bring over \$1000 on the stump. Many walnuts sell in the 2-4 thousand dollar range. In many cases a single walnut is worth as much as an acre of clearcut aspen or pine in northern WI. We need to encourage landowners to manage their small woodlots, not encourage them to pasture them or even clear them for cropland because of the high property taxes incurred (in some cases more than \$70/ac/yr.). MFL is a very effective tool to let the small woodlot owners know their woodlots are a valuable part of the landscape down here.

Matt Singer WI-DNR Forestry, Darlington

7/20/16

Camp 36 has a cabin that is on the SWNW Section 4 T37NR15E. It is perfectly O.K. under present MFL Requirements.

I note under the new renewal eligibility requirements of Act 358 that no buildings are allowed.

It seems to me only common sense that any building O.K. under the old MFL requirements be "Grandfathered in" under the Act 358 and be allowed for renewal.

Please work with us to have this restriction removed from the large landowner program implementation of Act 358. A copy of this letter will be going to our Senator Tom Tiffany and our Representative Jeff Mursau asking for their support.

Sincerely,

R. Connor Jr.

The new MFL proposals include a ban on structures that can be used to store equipment and supplies that are necessary for sound forestry practices.

I would like to see the limits changed to allow for a building that could be used to store a tractor/mower and other equipment that we regularly use to conduct sound forestry practices.

Russ Moody
5300 Arrowhead Dr.
Monona, WI 53716

Hello,

I'm curious how the proposed changes will affect (i.e. eliminate) our enforcement of 77.83(2)(am) – *Entering into a lease or other agreement if the purpose is to permit persons to engage in a recreational activity on managed forest lands*. I'm assuming if the changes take effect, this violation will be removed from the deposit and bail schedule as well as TraCS system, but I wanted to verify.

Thanks in advance for your guidance.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Christopher J. Bartelt

Forest Ranger – Division of Forestry

Page 6 – Voluntary Withdrawals

“The current rules for general voluntary withdrawals continue to be the same under Act 358.” When the withdrawal tax is assessed, will the (new) “10 year” maximum apply? If it does, than the current rules are not the same. If the ten year maximum does NOT apply to the voluntary withdrawals, than this should be clearly stated.

Page 9 – In a situation where parcels fall below productivity for reasons NOT due to environmental, ecological or economic factors, would the withdrawal tax be subject to the ten year maximum when assessed? Is cutting contrary to a management plan an example where the intent may be to NOT minimize the financial impact to the landowner (by using the ten year maximum)? Whichever is the case, it should be clearly stated.

Page 11 – Renewals

Under the criteria for renewals, “The mandatory practices in the management plan must have been reviewed within the 5 years prior to the application date of the renewal.” WHO is responsible for this review, and HOW is it documented? If there was not a mandatory practice the previous 5 years, there was nothing to review. Or does this refer to a review of all mandatory practices for the entire order period, and any that may have been prescribed into the future? This bullet needs further clarification! “The management plan must have been updated within the 5 years prior to the application date of the renewal to reflect the completion of mandatory practices.” If there were no mandatory practices within the last five year of an order, there would be no updates to do, so is this point contingent upon there having been mandatory practices? If so, this should be clarified.

It should also be noted that it has been standard practice, as a workload management tool, for DNR foresters to update records to reflect that a landowner has completed a mandatory practice, but NOT to update the management plan in cases where no additional practices would be required within the current order period. Landowners have been required to have a new management plan prepared when they renew their land in the MFL at the end of an order period. DNR foresters have not documented practices to be completed into the future beyond the current MFL order end date. The assumption has always been that the new, updated plan would address these needs, using the most up-to-date information on stand condition when the new plan is prepared. For this reason, there may be NO renewals that meet this criteria!

Page 13 – Renewals

Under the description of circumstances where corrections are needed to allow a landowner to renew “identical” land, there is mention that “the CPW will be responsible for providing documentation...” Is the objective of renewals (that don’t need a new plan) to allow landowners to forego the cost of hiring a CPW? In a case where one of these corrections is needed, will these landowners be forced to hire a CPW to research and develop the documentation needed for the corrections? Is this cost eligible for cost-sharing, as plan development would be? And what if the landowner is not aware that a correction is needed? These errors or changes are most often discovered in the plan and map preparation processes.

Under the requirements for renewal applications – “Map (updated in the last 5 years from the date of application)”. Maps are generally only updated if corrections are needed or if stand boundaries change. For example, if stand 1 was harvested to comply with a mandatory practice, the composition of stand 1 (stand type, stocking, etc.) would be updated in the stand exam information, but if the boundaries of the stand were not changed due to the harvest, the map would not have been updated (even though the information in a map legend identifying the stand type may no longer be accurate). If the map has not been updated in the past 5 years, WHO is responsible to update the map? Would this be the DNR foresters, or would the landowner be required to hire a CPW to do this?

General comment: As landowners will now have the opportunity to work with non-foresters to implement mandatory practices (which may not be subject to DNR approval), the Department will need to address WHO will be responsible for updating stand data, maps and plans, HOW this will be documented and TIMEFRAMES in which this gets completed. Can resource professionals who are deemed competent to establish sustainable forestry practices provide this service?

I would be happy to further clarify the comments I have provided. Thank you for your consideration!
Mary Ann

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Mary Ann Buenzow

Southern District Forestry Leader

The act states no structures so now is our opportunity to get rid of them. If that isn’t exactly what the lawmakers wanted let them fix it

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Scott Mueller

I understand that these comments come from my tree farm and may only represent my experiences, but there are likely others with similar opinions even if they don't know about this comment opportunity. I will only comment on a few of the sections.

The MFL is the best way to enlist landowners in Wisconsin to manage their woods sustainably, period. Nothing else comes close so let me repeat it. **The MFL is the best way to enlist landowners in Wisconsin to manage their woods sustainably, period.**

I would prefer that MFL were made easier so more landowners would participate. But I think there is enough resistance to the MFL by those who don't get enough tax money so that the program is not expanded or promoted.

In an attempt to limit the loopholes, there is a proliferation of rules that make it more complicated every time the legislature passes another amendment to the law. It seems like the legislature doesn't want the MFL to be too appealing. When a new rule is considered, one ought to ask do we treat corn farmers this way.

Buildings and Improvements:

I would suggest that MFL should only cover the land. All buildings should be taxed like all personal property. My buildings do not interfere with the practice of forestry just as my neighbor's farm buildings do not interfere with their farm.

When you try to micromanage, you just create more work for the DNR. There is nothing in my shed that I don't use to care for my land. My shed is 30' by 50'. I have a 1982 Massey Ferguson 24 horse tractor with a 5' bush hog and a 6' disc. I also have a 1989 John Deere AMT 600 that I use to haul Tubex, deer fence, shovels, back sprayers and a watering barrel to care for my land. I also have a snowmobile in my shed that I use so I can work in the winter. I only use it for work. It has a cage on the back that carries my chainsaw and other tools. I put about 100 miles per year on it which averages about 6 miles per day that I am on my land in the winter. It never leaves my property. It has 425 miles after four years. I have an otter sled so I can haul my chainsaw and supplies in the winter. I also have an acorn picker so I can plant more oaks.

I realize that everything I have in my shed could be used by someone else for things other than forestry, but I only use it for forestry. How does the size of my shed have any bearing on what it is being used for? If you want to tax my buildings go ahead, but don't tell me what equipment I am allowed to use. I would need four or five 120 square foot sheds. Which of these tools is not allowed? Or how do I fit it all in a 10' by 12' shed? How does a structure interfere with the practice of forestry? Can farmers only have certain size barns or sheds?

Contracts:

The wording does not sound like a contract if it can be broken by one party changing the rules so that the other party is forced out of the contract. This wording is no different than what the past policy was. This doesn't sound like a contract. Where else do retroactive changes negate previous contracts? Maybe if you break the contract, you ought to pay me 10 years' worth of taxes.

Gerry Mich

Requiring landowners who have sustained catastrophic tree loss to try to bring their property back into MFL eligible stocking is reasonable. However, these mitigating actions can be expensive and this cost alone may prevent the landowners from implementing the actions and keeping the property in the MFL program. To avoid losing these landowners/properties from the program, could the WFLGP funding be prioritized to pay for recovery of MFL woodlots from catastrophic losses?

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Andrea Diss-Torrance

Invasive Forest Insects Program Coordinator

Managed Forest Law;

Comment on language concerning “building or improvement” on MFL lands.

Specifically, “hunting blind”

Rather than try to distinguish between “elaborate” and, I suppose something that is not “elaborate” I would suggest that the rule rely on its purpose rather than try to place a value judgment on what is or is not excessive (or “elaborate”). We understand what a “hunting blind” is a device designed, and for the purpose of, concealment while in the pursuit of hunting wild game.

While it is difficult to guess what the legislative intent is on this matter, it would be surprising to me that the Wisconsin legislature would intentionally design any new legislation that would be interpreted as disruptive to Wisconsin’s hunting tradition.

For example;

1. We probably understand that a “turkey tent” is a device that is placed on the ground, it is made of a soft material supported with collapsible poles. It is portable, quick and easy to set up and take down. No one would likely consider it a “building” and all would likely agree that its purpose is to serve as a “hunting blind” while also sheltering.
2. Another common example of a “hunting blind” is a small ground structure of perhaps 10’ by 10’ by 6’ tall. These are popular, readily found for sale and are typically painted with camouflage. They offer concealment for the hunter and a means of sheltering. These are not readily moveable, but not necessarily impractical to move to another location with some planning and effort, if desired.
3. The last example I would use is an “elevated” structure/building, again designed to conceal and shelter the hunter, ie “hunting blind”. Its purpose is to elevate the hunter above the brush layer to provide better visibility. Like the ground structure, it has 4 walls and a roof. Unlike either of the proceeding examples, it is not readily or practically re-deployed to a different location. These are the structures that are likely getting the adjective “elaborate” assigned to them.

Have Wisconsin’s hunter become “sissies”? Perhaps, but this is a value judgment and if it prevails, will affect those hunters who would not otherwise be able to participate in the hunting tradition. Two examples;

1. Handicapped hunters: I know of one landowner that I have worked with that has a paralyzed son that is confined to a wheel chair. He has built several “ground buildings” meant to accommodate his son. Will we allow this structure only if there is a handicap to justify it?

2. Old guys: I know several “old guys” that tell me they would not be able to participate in the hunt like they use to without the provided comfort from a structure that will shelter them from wind and rain. One relies on the use of a cane and can not traverse the woods, but manages to carefully lift himself up into an elevated structure and can enjoy the hunt. Will we allow these “elaborate” elevated deer stands just to

“old guys” with a cane and a handicap parking permit on the dash? Or perhaps not?

(keep in mind, both of these scenarios are transitory across an MFL contract period of 25 or 50 years)

To this point in time, I understand that the Division of Forestry is leaving the decision on what is or is not appropriate in a hunting blind structure to the local DNR Forester. This is hazardous and unacceptable as this will result in unequal treatment of landowners throughout the state. The interpretation must be simple, clear and uniform.....

I propose that the definition of what a “structure” is and what it is not be abandoned and instead, rely on the purpose of the structure, that of concealment for the purpose of hunting (and no other practical use), ie, **“hunting blind”**

If it walks like a duck and it talks like a duck It is a hunting blind

If not, the exclusion of an acre for this “elaborate” elevated deer stand or that “not as elaborate” ground structure will be cumbersome and **most significant, locks the landowner in to a precise location**. It is common for hunters to move or add hunting blinds as conditions change on the property. An inflexible and unnecessary rule can only add to the confusion and frustration of landowners interested in participating in the MFL Program.

Here also is one Assessor’s response to my question on this issue from their point of view; I asked, what is the criteria by which you decide to assess something on a property.

The response was, A. if a building permit is required, and B. if it adds value to the property.

I submit that this criteria would not make an “elaborate” deer stand subject to assessed value on a property since the answer to A and B is in the negative, and is one more reason to allow any style of hunting blinds..... _

they are not subject to assessment.

In addition to this comment on hunting blinds, I do agree that it is appropriate to allow, as proposed as an option, small sheds of no more than 120 sq.ft. that store tools and equipment used for forestry practices.

Philip Stromberg
Forest Ranger, ret.
Forestry Consultant
Burnett County

Act 358 Program Guidance comments from Nielsen and Nielsen Forestry LLC

July 31, 2016

These changes certainly provide a challenge for administration of the program – I hope that the legislature and the Department recognize the additional time and staff that will be needed.

Cutting Notices:

Cutting Notice Register:

Does full time profession mean that they are paid for their services or can they simply show that they have provided the services to themselves and/or family members? Providing services only for their own land and family members should not be adequate for experience.

Experience should include following a written management plan especially since that is exactly what they are being asked to do.

How do they prove that their experience was in implementing sound forestry practices and not high-grading or other destructive practices?

What are the guidelines/steps that be used evaluate an individual's experience – something is needed to ensure that individuals that do not follow sound forestry are not added to the list or that those that choose to implement destructive practices are removed from the list.

Perhaps a list of the work they have done and WHO they did it for should be required including contact info so their experience can verified.

Buildings and improvements:

Options for structures and fixtures needed for sound forestry: We **support option 1** which allows for a shed to store tools and equipment used in forestry practices. However the **size provide** (120 sq.ft.) **is inadequate**. 120 square feet is too small to hold the equipment that many landowner have and use for forestry practices on their land (e.g., tractor with mower, ATV, seeder, sprayer and various hand tools and chemicals). **A 600 sq ft shed would be more appropriate**. As always some may need more and some may need less but this would be definitely be appropriate than 120 sq ft.

Question to consider – would a landowner be limited to one storage shed? Or could they have multiple as long as the area does not exceed the 600 sq ft.

Pre-2017 entries and buildings: Appreciate that you recognized that the “no buildings” changes in statute **does not apply to the pre-2017 entries**. And that if they do have or plan to build they must adhere to the building rules (building is not a residence or domicile / does not have 5 or more of the 8 characteristics listed in s. NR 46.15(9), Wis. Adm. Code and Forest Tax Law Handbook).

Access:

If the owner has no way to provide access to their open MFL land and they already have the maximum land allowed designated as closed will they be required to withdraw the land with penalty? I think the answer is yes but just wanted to confirm.

Leasing MFL Lands:

Agree that the meaning of Recreational Activity stipulates that they are **compatible with the practice of forestry**.

Closed acreage limit:

Agree that the current rules in NR 46.19 (3), Wis. Admin. Code regarding layout of closed lands should be maintained.

Additions to MFL entries:

What eligibility requirements apply to these acres added? For transfers and withdrawal?

MFL withdrawal taxes and fee:

It was good to include a note highlighting that “large property” and “large ownership” are not the same thing.

Voluntary Withdrawals – Construction and small land sales:

The **absolute** of “at least one acre and no more than 5 acres” and “the withdrawal must be in whole acres” will lead to many questions and issues. Understand that the statute is what it is but if there was to be clean-up legislation you might consider a little bit of flexibility.

Voluntary Withdrawals – Natural Disasters (ND) and Voluntary Withdrawals – Productivity & Sustainability (P&S)

What is the difference between these two?

What makes a request for a withdrawal for P&S eligible or not eligible –an example could help understanding.

In the excerpt below, consider including the availability of state and federal incentive programs that will cover some (or most) of the cost for establishing practices.

The DNR may determine if an attempt is reasonable by comparing the difference between the closed land tax rate and the state average ad valorem taxes for forested land for a 10 year period and the quote or established practice cost rates used by the department.

Land Remaining after a Withdrawal (whether voluntary or involuntary):

**If the land remaining after the withdrawal does not meet the productivity requirements (at least 80% productive; no more than 20% unsuitable), the landowner may be able to apply for one of the new voluntary withdrawal provisions described above (productivity & sustainability).*

This seems to be a loophole which could reduce the withdrawal tax even more– can the landowner simply apply to withdraw the legal descriptions with the productive acres leaving one with mostly (or more than 20% nonproductive) acres then apply to withdraw without penalty the nonproductive acres. I am hoping that they can’t actually do that.

MFL transfers of ownership

For land being transferred that is part of a **pre-2017** entry/order:

Does that include land that was added to the pre-2017 order after 2017? Example: 40 acres in Sec 1 NENE added in 2017 to a 2010 entry of 40 acres in Sec 1 NWNE (land is connected). Can 10 acres (100% productive) be transferred to a new owner?

Renewals

This notice mentioned below should be sent out more than one year in advance of the application deadline. Recommend sending it out up to 5 years in advance.

Note: Forest Tax will be adding to landowner expiration notice letters to contact the DNR FR as soon as possible if considering renewal.

First of all, kudos go out for the 358 interpretation work. I'm glad to see there is some thought going into the economics of prerequisite rehabilitation demands for MFL landowners to qualify for voluntary withdrawal without penalty. I'm not sure if the \$320.20/acre 10 year projected MFL closed vs ad valorem tax savings (maximum withdrawal penalty) is the correct "reasonable" cost ceiling/tipping point for required rehab vs. non required rehab but it is a start. "Natural Disasters" and "Productivity Sustainability Issues" can be strongly linked particularly in the case of EAB in ash dominant lowland sites. I think the guidance attempts to say that this economic provision applies to both "Natural Disasters" and "Productivity Sustainability Issues" but I bounced it off colleagues and as currently written it is hazy and could be made clearer.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Bill Ruff

Forester

Thank you for the opportunity to provide feedback on the Proposed Guidance Update for changes to MFL and FCL due to Act 358. I have the following concerns that I would appreciate further clarification and/or consideration for the final draft. Please refer to the attached document for reference to my comments.



~~XXXXXXXXXX~~

A. Additional clarification is needed to prevent cutting prior to Cutting Notice acknowledgement by DNR.

I see a potential conflict if a person whose name appears on the Cutting Notice Registration List **assumes** that they have submitted a "complete" cutting notice proposing cutting that is under the terms of the management plan that will not need review and initiates cutting before validating that the notice has been acknowledged **when** the Cutting Notice is actually not complete and does not follow the management plan or follow the Silviculture Handbook.

B. "approved" must be defined.

If they fail to include NHI information on the initial Cutting Notice submission does that constitute a "complete" notices that does not need review?

- Or does this just apply to a new Element Occurrence that was not identified in an initial search?
- C. Does this include the use of regeneration fencing to exclude deer browse or other fencing for silvicultural reasons? I believe this is addressed in a later bullet.
 - D. Given the option under Act 358 to Voluntary Withdrawal for the purpose of Construction or Small land sales, I suggest buildings such as storage facilities for tools, equipment, ATV's etc. **not be allowed** on MFL land.
 - E. Who submits the updated MFL map to the County? Forester or CO?
 - F. This is a good statement and will encourage plan writers to prescribe management practices regardless of order length.
 - G. Clarification is needed and should be step 2 of the process.
 - 1. LO contacts DNR FR and expresses an interest in applying for a renewal in the future.
 - 2. DNR FR considers/answers the following questions.
 - i. Is renewal possible, identical, etc.?
 - ii. Is it the last 5 years?
 - iii. Any more scheduled harvests needed?
 - H. Need an additional section regarding maintaining and/or updating WisFIRS. In this section DNR FR must consider the questions in comment G before updating a plan and should ask a landowner if they are planning to renew their plan. If the answer is yes the DNR forester should refer the LO to a CPW to update WisFIRS rather than updating the plan. This will provide time saving for DNR FR to administer the program and not get over tasked with renewals.

I welcome any follow-up discussions that my comments may have encouraged.

Thank you, R.J.

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Richard J. Wickham

Wautoma Team Leader – Division of Forestry

Wisconsin Act 358 – Program Implementation Guidance for Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL)

Act 358 makes changes to Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL). Program guidance for implementing the new law has been developed by an internal Department MFL Legislation Implementation team using current information and legal interpretations.

The Department is now soliciting comments from the public on this draft program implementation guidance. Once the 21-day public comment period is complete, all comments will be considered. The program implementation guidance will be revised as needed, and final program guidance will be made available to the public.

Comments related to this draft guidance document should be emailed to: DNRMFLlegislation@wisconsin.gov.

Wisconsin Act 358 – Program Implementation Guidance for Wisconsin’s Managed Forest Law (MFL) and Forest Crop Law (FCL)

Severance/Yield taxes:

Act 358 removes DNR authority to assess (invoice) and collect 10% severance tax on FCL land and 5% yield tax on MFL land for timber and forest products harvested.

No invoices for yield or severance tax have been sent since April 16, 2016 for MFL and FCL lands. For MFL or FCL lands with outstanding yield or severance tax due, the invoice has been voided and any payments received from those invoices on or after April 16, 2016 will be refunded.

Cutting notices and reports are still required to be submitted for both MFL and FCL lands since the statutes requiring them were not affected by this Act (MFL ss. 77.86(1) and (4), FCL ss. 77.06(1) and (4), Wis. Stats.). Cutting notice and report forms still need to be submitted to Madison after final volumes are received and approved by the DNR Forester.

Cutting Notices:

Act 358 has added additional people who are eligible to submit a cutting notice not requiring DNR approval (listed as the last three bullets in the list below). DNR approval is not required prior to cutting if the cutting notice is submitted by any of the following and the cutting is under the terms of the management plan:

- a Cooperating Forester
- a forester accredited by:
 - the Society of American Foresters (SAF) (SAF accredited means SAF Certified Forester)
 - Wisconsin Consulting Foresters (WCF)
 - the Association of Consulting Foresters (ACF)
- a person who holds at least a bachelor’s degree from a forestry program provided by an accredited institution and who has 5 years full-time experience engaged in managing forests (includes timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest)
- a person who holds a degree or diploma from a 2-year forestry program provided by an accredited technical or vocational school and who has 5 years full-time experience engaged in managing forests (includes timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest)
- a person who has 5 years full-time experience engaged in managing forests (includes timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest)

Note: this is the same for FCL enrollments as well.

The process for individuals interested in being placed on the Cutting Notice Register involves the following steps:

Step 1: Contact Ron Gropp, DNR Private Forestry Staff Specialist; contact information:
Phone: (608) 267-7659
Email: ron.gropp@wisconsin.gov

Step 2: Individuals requesting to be placed on the DNR Cutting Notice Register must include the following information in their request:

- Are you a Cooperating Forester?

- Are you a Forester accredited by the Society of American Foresters (SAF), Wisconsin Consulting Foresters (WCF) or the Association of Consulting Foresters (ACF)?
- Do you have a Bachelor's degree or a two-year degree or diploma from an accredited Forestry Program, and at least 5 years of experience? Please describe your experience.
- Do you have at least 5 years of experience? Please describe your experience.

Note: Experience means having been engaged in the full-time profession of managing forests; including timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest.

Step 3: Once submitted, DNR will evaluate and confirm or deny your request. You will receive notification confirming or denying your request to have your name added to the DNR Cutting Notice Register. The Cutting Notice Register will be placed on our DNR website soon.

A person submitting the cutting notice must indicate their affiliation (e.g. Cooperating Forester, SAF Certified Forester) or their qualifications and experience on the cutting notice, along with their name in the "Forester/Accreditation" box on the Cutting Notice and Report form.

Act 358 requires the DNR to notify the person who filed the cutting notice by certified letter or email no later than the end of the next business day (after the department's decision has been made) if the department is denying the cutting notice. The reason(s) for the denial must be specified in the letter and/or email. This would apply to any cutting notices submitted by a person that is required to have DNR approval or in cases where the landowner has requested DNR approval on the cutting notice form.

Act 358 states that the department shall not restrict an approved cutting notice based on NHI (Natural Heritage Inventory). Restrictions for NHI cannot be added to an approved cutting notice.

Comment B

Buildings and Improvements:

Act 358 prohibits the enrollment of a parcel in MFL if there is a building or improvement associated with a building located on that parcel. This change applies to all 2017 and future entries. An improvement is defined as any accessory building, structure, or fixture that is built or placed on the parcel for its benefit or landscaping done on the parcel. This means buildings or improvements of any kind (with or without living space) and structures associated with them are prohibited. Improvement does not include any of the following:

- Public or private road
- Railroad or utility right-of-way
- Fence, unless the fence prevents the free and open movement of wild animals
- Culverts
- Bridges
- Hunting blinds
- Structures and fixtures needed for sound forestry practices

comment C

Examples of structures and fixtures needed for sound forestry practices may include such things as skid trails, landings, deer exclosures and clear-span bridges.

The department is considering the two options below regarding additional structures and fixtures needed for sound forestry. Please use the public review process on our website to comment and/or provide suggestions.

1. Small sheds that are no larger than 120 square feet that store tools and equipment used in forestry practices are allowed on MFL land. (Please suggest other or additional criteria that could be used to define a structure or fixture that would be needed for sound forestry.)

OR

2. Buildings such as storage facilities for tools, equipment, ATVs, etc., are not allowed on MFL land.

comment D

At this time, hunting blinds are defined as a structure that is used exclusively for active hunting. During the rule making process, hunting blinds may be more clearly defined and certain structures may no longer be considered a hunting blind. Landowners wishing to enroll or subject to renewal in 2017 and in the future should be made aware of this possibility so they can decide if they would like to exclude acreage around their hunting blinds or withdraw acres to construct a more elaborate hunting blind.

Existing buildings can continue to be present on and be built on pre-2017 MFL entries as long as the building rules are followed (building is not a residence or domicile / does not have 5 or more of the 8 characteristics listed in s. NR 46.15(9), Wis. Adm. Code., and the Forest Tax Law Handbook). Any lands enrolled or renewed in the future will need to exclude buildings and improvements.

Minimum Acres:

Act 358 increases the required minimum acreage to 20 acres per MFL parcel for all 2017 and future entries. Parcels that do not meet the 20 acre requirement are not eligible for enrollment*.

*Landowners seeking to renew their land in the program may be eligible for a one-time opportunity to do so without having to satisfy the 20 acre requirement; reference the "Renewals" section for additional information and guidance.

Access:

Act 358 requires land designated as MFL open (to public recreation) to be accessible to the public on foot by public road or from other land open to public access. Other lands open to the public may include: public land (state, county, federal), open MFL, FCL land and/or land accessible by easement. This applies to all current and future entries. Land designated as MFL closed is not subject to the access requirement.

Land surrounded entirely by MFL closed or non-MFL lands under the same ownership are eligible to be designated as MFL open because s. NR 46.20(2), Wis. Adm. Code indicates that the landowner may not restrict public access through or across those lands to access the MFL open land. The landowner may limit the public access to a reasonable corridor or location which must be signed according to s. NR 46.21(3)(c), Wis. Adm. Code.

MFL lands surrounded by land not owned by that owner but which are accessible to the public by an easement or by other means may be eligible to be designated as MFL open.

The access to the open land must be signed according to s. NR 46.21(3)(c), Wis. Adm. Code, if the access is limited to a reasonable corridor or location through MFL closed land, non-MFL land and/or by easement.

Leasing MFL lands:

Act 358 repeals the prohibition of leasing MFL lands that had been enacted in 2007. An owner of managed forest land that is designated as closed may enter into a lease or other agreement for consideration that permits persons to engage in recreational activities on the land. All current and future MFL closed acres may be leased for recreational activities. "Recreational activities" means outdoor activities that are compatible with the practice of forestry, as determined by the department. "Recreational activities" includes hunting, fishing, hiking, sight-seeing, cross-country skiing, horse-back riding, and staying in cabins (s. 77.81(6), Wis. Stats.).

Closed acreage limit:

Act 358 raises the closed acreage limit on MFL lands. The new statutory language states that an owner may designate not more than 320 acres of MFL land as closed to public access in each municipality. This means no more than 320 closed acres per owner, per municipality.

The current rules as listed in s. NR 46.19(3), Wis. Adm. Code, will still be used to designate closed acreage. A land owner can:

- Designate as closed all of the acreage in a Managed Forest Law parcel or multiple parcels (*MFL parcel, not tax parcel*).
- Designate as closed all of the owner's MFL land in a quarter-quarter section, government lot, or fractional lot.
- If necessary, designate an additional block of acreage within a legal description, not exceeding a length to width ratio of 4:1, to complete the total closed area.

In summary, unless an owner is closing an entire MFL parcel, they must close all the acres in one legal description before closing acres in another legal description.

Additions to MFL entries:

Rules on additions now apply to all entries, regardless of the year it was enrolled. Previously, lands enrolled in 2004 or earlier could add lands through a "withdrawal and re-designation". That type of application no longer exists and an addition may be made to all MFL entries. Lands added to the original entry will be taxed at the same rate as the land currently entered.

Additions must be at least 3 acres in size, have no buildings or improvements, and at least part of the lands being added must be contiguous to the existing MFL entry. All the owners of the addition must be identical to the owners of the existing entry/order, and after the addition the MFL parcel(s) must meet the productivity requirements. There is no limit on the number of acres that may be added to an existing MFL entry.

MFL Withdrawal taxes and fee:

For MFL lands that do not meet the definition of "large property" (s. 77.81(2r), Wis. Stats.*), withdrawal tax is calculated by multiplying (net property tax rate in year prior to withdrawal order being issued) by (assessed value in the year prior to withdrawal order being issued) and multiplying that number by 10 or by the number of years the land was designated as MFL, whichever number is lower. The 5% timber valuation is no longer used, and acreage share and yield tax credits are no longer applied.

For “large property” MFLs, the withdrawal tax during the order period will be the **higher** of the following:

- The (net property tax rate in year prior to withdrawal order being issued) x (assessed value in the year prior to withdrawal order being issued) multiplied by the number of years the land was designated as MFL less any acreage share tax payment made during the order period.

OR

- 5% of the established stumpage value of merchantable timber present less any acreage share payment made during the order period.

For FCL lands that were converted to MFL and the land is withdrawn within 10 years after the date on which the MFL order was issued, the withdrawal tax will be the **higher** of the following:

- The MFL withdrawal calculation above (the one that applies based on if the landowner is a large property owner or not).

OR

- The amount that the FCL withdrawal tax would have been at the time the MFL order was issued.

If converted lands are withdrawn after the first 10 years the withdrawal tax is calculated as a regular MFL withdrawal.

The \$300 withdrawal fee will continue to be included in all withdrawal tax invoices.

*Large property is defined in s. 77.81(2r), Wis. Stats., as “one or more separate parcels of land that are under the same ownership, that collectively are greater than 1,000 acres in size, and that are managed forest land or forest croplands or a combination thereof.”

Note: “Large property” should not be confused with large account or “large ownership” landowners that are referenced in s. NR 46.18(4), Wis. Adm. Code. All large accounts/ownerships are large properties, but not all large properties are large accounts/ownerships.

Voluntary Withdrawals – General:

The current rules for general voluntary MFL withdrawals continue to be the same under Act 358. Landowners may file a Declaration of Withdrawal (form 2450-140) for an entire MFL entry, an entire parcel of MFL land, all of the MFL land in a quarter-quarter section, or all of the MFL land in a government/fractional lot. A withdrawal tax and fee will be assessed for the withdrawn land.

Voluntary Withdrawals – Construction or Small Land Sales:

Act 358 allows MFL landowners to voluntarily withdraw for the purposes of construction or small land sales. Landowners wishing to withdraw under this provision must provide a copy of the zoning ordinance from the city, village, township or county that establishes a minimum acreage for ownership of land/small land sales or construction sites, if one exists. Where ordinances exist, the landowner must request not less than that minimum acreage be withdrawn. If no ordinances exist, one to five acres can be withdrawn for the purposes of construction or small land sales. Landowners should indicate on any open space of the Declaration of Withdrawal form that they are requesting the withdrawal for the purpose of construction or a land sale until the withdrawal form can be updated. A withdrawal tax and fee will be assessed for the withdrawn land.

For this provision, Act 358 specifically states that “partial” acreages cannot be withdrawn. In other words, only whole number acreages can be withdrawn; no “decimal” acreages (e.g. 1.5 acres cannot be withdrawn). It also specifically states that the withdrawn land must be at least one acre in size and no more than five acres, so a withdrawal request for land less than one acre or more than five acres cannot be processed.

This type of voluntary withdrawal may only occur once per MFL parcel for a 25 year entry/order or twice per MFL parcel for a 50 year entry/order.

For landowners that have built an ineligible building or structure on their MFL land, the above type of withdrawal may be used to rectify the situation.

Voluntary Withdrawals – Natural Disasters:

The MFL landowner may notify the DNR Forester that their lands have been damaged by a natural disaster (defined as fire, ice, snow, wind, flooding, drought or disease, s. 77.81(4m), Wis. Stats.). The DNR Forester will then confirm how the productivity of the land could be restored and establish a time period that the landowner will have to restore the site's productivity.

If the restoration is implemented but unsuccessful, the landowner would be able to voluntarily withdraw the minimum number of acres that would bring the parcel back up to being at least 80% productive (under the productivity/sustainability withdrawal rules described below). No withdrawal tax or fee will be assessed for these types of voluntary withdrawals.

If the landowner does not sufficiently attempt the restoration, then the lands may be subject an involuntary withdrawal with a withdrawal tax and fee.

Voluntary Withdrawals – Productivity & Sustainability:

Act 358 allows a MFL landowner to file a request to voluntarily withdraw lands from their MFL entry if the MFL parcel has become:

- less than **80% productive**, or
- more than **20% unsuitable for producing** merchantable timber due to environmental, ecological, or economic factors.

The DNR Forester will evaluate the request to confirm that the parcel is either less than 80% productive or more than 20% unsuitable. If confirmed, the DNR Forester will determine the minimum number of acres that must be withdrawn in order for the parcel to again meet the productivity requirements. No withdrawal tax or fee will be assessed for these types of voluntary withdrawals.

Voluntary MFL Withdrawal Processes:

*One withdrawal form per order number per withdrawal type, and until the form is updated the reason for the withdrawal **must** be written on the form.*

Landowner (LO) sends form to or contacts local DNR forester (DNR FR)

LO withdrawing entire MFL entry, an entire parcel of MFL land, all of the MFL land in a quarter-quarter section, or all of the MFL land in a government/fractional lot

- DNR FR reviews remaining land, if any, for productivity, eligibility, etc., per s. 77.88(3)(b)2., Wis. Stats.
- DNR FR sends LO signed, completed form to Madison (CO) until WisFIRS updated and uploads updated map into WisFIRS, if not an entire withdrawal
- CO processes withdrawal with withdrawal tax & fee
- After withdrawal order issued, DNR FR updates WisFIRS if any remaining land

E - Who submits map to County?

Note: Maps are required when withdrawing anything less than entire entry/order; the new MFL map will be recorded by the county.

LO withdrawing for construction/small land sale

- DNR FR reviews remaining land for productivity, eligibility, etc., per s. 77.88(3)(b)2., Wis. Stats.
- DNR FR updates MFL map
- LO signs letter or document that map is correct (like when amending a plan, until withdrawal form updated)
- DNR FR uploads updated map into WisFIRS, and sends withdrawal form & any other info to CO (e.g. survey) until WisFIRS can be updated to accept
- After withdrawal order issued, DNR FR updates WisFIRS

LO withdrawing for natural disasters

- DNR FR starts documentation, conducts field visit, and presents information and options to LO (i.e. number of acres affected, restoration plan, etc.). Approximately 3 to 5 years will be allowed for restoration (bringing entry/parcel back into 80% productivity), this will be determined on a case by case basis.

LO attempts restoration and attempt fails (or restoration is not possible due to site conditions)

- DNR FR determines minimum number of acres to withdraw (confirms with team leader) to bring entry/parcel back up to 80% productivity
- DNR FR updates map and uploads into WisFIRS
- LO signed, complete withdrawal form to CO for processing without tax and fee
- after withdrawal order issued, DNR FR updates WisFIRS

LO refuses to try restoration*

- DNR FR begins enforcement, see chapter 60 of Forest Tax Law Handbook 2450.5
- LO is subject to involuntary withdrawal at legal description level with tax & fee

*The landowner may be eligible to withdraw under the productivity or sustainability provision below.

LO requests withdrawal for productivity or sustainability issues due to environmental, ecological, or economic factors

- DNR FR starts documentation and conducts field visit
- DNR FR, team leader and Forest Tax Law Specialist determines whether the landowner is eligible to withdraw their land under this provision

If determined that the landowner is eligible for withdrawal under this provision

- DNR FR determines minimum number of acres to withdraw (confirms with team leader) to bring entry/parcel back up to 80% productivity
- DNR FR updates map and uploads into WisFIRS
- LO signed, complete withdrawal form to CO for processing without tax and fee
- After withdrawal order issued, DNR FR updates WisFIRS

If determined that the landowner is not eligible for withdrawal under this provision, DNR FR presents options to LO, like restoration (if applicable), voluntary withdrawal for entire, parcel or legal level with tax and fee, etc.

Some examples of items that may have caused the property to fall below productivity due to **environmental, ecological, or economic** factors are:

- Emerald ash borer (EAB)
- Deer browsing
- Invasive plants

The landowner needs to demonstrate the attempt(s) made to address or correct the problem before a final determination will be made by the department. Reasonable attempts may include, but are not limited to the following:

- The use of deer damage tags and DMAP to decrease the deer herd.
- Seedling protection
- Tree planting
- Invasive species control

The DNR may determine if an attempt is reasonable by comparing the difference between the closed land tax rate and the state average ad valorem taxes for forested land for a 10 year period and the quote or established practice cost rates used by the department.

In certain situations, there may be no reasonable attempts that would bring the site up to 80% productivity and the entire MFL parcel or property may be eligible to be withdrawn without tax and fee.

Some examples of situations that have caused the property to fall below productivity for reasons **not** due to **environmental, ecological, or economic** factors are actions like cutting contrary to the landowner's management plan.

Land Remaining after a Withdrawal (whether voluntary or involuntary):

All land remaining after a withdrawal must meet the following requirements in order to continue to be enrolled in the MFL program.

For pre-2017 MFL entries, each parcel of land remaining after a withdrawal will be considered eligible for continued MFL enrollment if:

- it is at least 10 acres
- it contains an improvement or structure (as long as it is not a domicile, not a building with more than 4 or the 8 building characteristics, not a building/structure used for commercial recreation, industry, or any other use determined to be incompatible with the practice of forestry)
- it is at least 80% productive*
- it meets all of the other eligibility requirements in s. 77.82(1), Wis. Stats.

For 2017 and later MFL entries, each parcel of land remaining after a withdrawal will be considered eligible for continued MFL enrollment if:

- it is at least 20 acres**
- it has no buildings or improvements (note that "improvements" does not include structures or fixtures needed for sound forestry practices)
- it is at least 80% productive*
- it meets all of the other eligibility requirements in s. 77.82(1), Wis. Stats.

*If the land remaining after the withdrawal does not meet the productivity requirements (at least 80% productive; no more than 20% unsuitable), the landowner may be able to apply for one of the new voluntary withdrawal provisions described above (productivity & sustainability).

** If a landowner has renewed an MFL entry of less than 20 acres under the one time renewal provision in s. 77.82(1)(a)1., Wis. Stats., then the remaining land must be at least 10 acres in size for continued MFL enrollment.

MFL transfers of ownership:

Act 358 changes transfer eligibility to be based strictly on whether or not the MFL land involved in a transfer of ownership meets the eligibility requirements (s. 77.82(1)a. and (1)b., Wis. Stats). Transferred lands and lands remaining after a partial transfer will now be evaluated for MFL eligibility as follows:

For land being transferred that is part of a **pre-2017** entry/order:

- If the land applied for transfer meets the pre-Act 358 eligibility requirements for acreage and buildings (minimum of 10 contiguous acres, not developed for a human residence) and the rest of the post-Act 358 eligibility requirements then the Department will issue a transfer order and allow the MFL lands to remain under MFL designation.
- If the land applied for transfer does not meet the pre-Act 358 eligibility requirements for acreage and buildings (minimum of 10 contiguous acres, not developed for a human residence) and the rest of the post-Act 358 eligibility requirements, then the Department will issue a withdrawal order and assess the withdrawal tax and fee.
- If the transfer is a partial transfer of a pre-2017 MFL entry/order, the remaining MFL land will be allowed to stay under MFL designation only if the land meets the pre-Act 358 eligibility requirements for acreage and buildings (minimum of 10 contiguous acres, not developed for a human residence) and the rest of the post-Act 358 eligibility requirements.
- If the remaining land does not meet the pre-Act 358 eligibility requirements for acreage and buildings (minimum of 10 contiguous acres, not developed for a human residence) and the rest of the post-Act 358 eligibility requirements, then the Department will issue a withdrawal order and assess the withdrawal tax and fee.

Also, be aware of the following details pertaining to transfers and eligibility associated with pre-2017 MFL entries/orders:

- The pre-Act 358 exception that allowed some MFL parcels less than 10 acres in size to remain under MFL designation has been repealed. Under Act 358 any remaining MFL land less than 10 acres in size created as the result of a transfer involving a pre-2017 entry/order must be withdrawn from MFL and be assessed the withdrawal tax and fee.

For land being transferred that is part of a **2017 and future** entry/order:

- If the land applied for transfer meets the new eligibility requirements (minimum of 20 contiguous acres*, at least 80% productive, not developed for a use that is incompatible with the practice of forestry, no buildings or structures, etc.) then the Department will issue a transfer order and allow the lands to remain under MFL designation.
- If the land applied for transfer does not meet the new eligibility requirements, then the Department will issue a withdrawal order and assess the withdrawal tax and fee.

- If the transfer is a partial transfer of a 2017 or future MFL entry/order the remaining MFL land will be allowed to stay under MFL designation only if the land meets the new eligibility requirements (minimum of 20 contiguous acres, at least 80% productive, not developed for a use that is incompatible with the practice of forestry, no buildings or structures).
- If the remaining MFL land does not meet the new eligibility requirements, then the Department will issue a withdrawal order and assess the withdrawal tax and fee.

*If a landowner has renewed an MFL entry of less than 20 acres under the one time renewal provision in s. 77.82(1)(a)1., Wis. Stats., then the remaining land must be at least 10 acres in size for continued MFL enrollment.

Note: Updated maps are required to be submitted with the transfer form when a transfer will change the shape of the land within a quarter-quarter section or government/fractional lot, the new MFL map(s) will be recorded by the county.

comma E

Contracts:

Act 358 specifies that all current and future MFL orders are now considered contracts. If a statute is enacted or a rule is promulgated in the future that “materially changes” the terms of the order, a landowner must accept the modifications to their contract or voluntarily withdraw the land without withdrawal tax and fee. Material changes will be defined during the rule making process (writing of Administrative Code). More information on this provision will be shared in the future.

Renewals:

Act 358 now defines a renewal application very specifically. If a landowner meets several criteria (listed below), they are eligible for a renewal and renewal applications are not required to include a MFL management plan. Prior to Act 358, if any of the land from the existing (MFL or FCL) entry/order was being re-enrolled immediately upon expiration, the application was considered a renewal.

For 2017 and all future applications, the land must be identical (see *What does it mean to be “identical”?* below) in order to be considered a renewal. This provision requiring lands to be identical in order to qualify as a renewal (and therefore not require a management plan) is a significant change.

The criteria that the application must meet in order to be eligible as a renewal (not need a management plan) are:

- the land in the renewal application must meet the eligibility requirements under s. 77.82(1), Wis. Stats.*
- the land in the renewal application must be identical to the land under the existing entry/order
- the landowner must be in compliance with their current management plan
- ~~X~~ the management plan must contain mandatory practices during the term of the renewed order (i.e. the next 25 or 50 years) if the department determines such practices are required
- the mandatory practices in the management plan must have been reviewed within the 5 years prior to the application date of the renewal
- the management plan must have been updated within the 5 years prior to the application date of the renewal to reflect the completion of mandatory practices
- there are no delinquent taxes on the land

comma F

*Act 358 allows for a MFL entry/order with an effective date of 2016 or earlier that is between 10 and 20 acres to apply **one time** for a renewal without meeting the new 20 acre requirement. If an application for 2017 enrollment is between 10 and 20 acres, but DOES NOT meet the criteria above, it will not be eligible for enrollment by any other means; lands less than 20 acres must be considered a renewal in order to qualify for continued enrollment.

There are two main benefits that a landowner can take advantage of through the renewal process:

- (1) no longer needing to submit a management plan with the renewal application, and
- (2) one-time renewal at less than 20 acres.

If these are not a concern for the landowner, the application can be for a “new entry” and the land does not need to be identical (but a new management plan would be required and the land must be at least 20 acres).

The land being renewed must also meet the new eligibility requirement which indicates that no buildings or improvements are allowed. Excluding acreage due to a building or an improvement, or for any other reason, would cause the land applied for renewal to not be identical to the land in the current entry/order and therefore not qualify as a renewal.

Original entry:	After excluding building/improvement, acreage is:	Result:
Contains building/improvement	< 20 acres	<ul style="list-style-type: none"> • Not identical therefore not a renewal • Must be a renewal to qualify for one-time renewal at <20 acres • Since <20 acres, not eligible as “new entry”
Contains building/improvement	≥ 20 acres	<ul style="list-style-type: none"> • Not identical therefore not a renewal • Because ≥ 20 acres can enroll as a “new entry” • New management plan needed with application

What does it mean to be “identical”?

At the time the renewal application is submitted, the land in a renewal application must be identical to the land under the existing entry/order. There are some scenarios where upon renewal, it may be determined that the existing order should have been previously corrected due to erroneous information. Here are some examples:

- *Acreage change due to county re-surveying*
This occurs when a county determines that what was once thought to be a “true” forty (40.000 acres) is determined to actually be, for example, 39.980 acres or 40.010 acres. In this scenario, the land would still be considered “identical” because the boundaries of the land and the land itself are not changing; the area of land is just being described with a more accurate acreage.
- *Type or extent of legal description was incorrect at the time of enrollment.*
Examples of this are:
 - Land was enrolled as “NWSW” and should have been enrolled as “FR N ½ W ½ SW ¼” according to the original land survey of Wisconsin. This is not a change in the boundaries of the land; the area of land is just being correctly described as a fractional legal description. The same would be true if land was enrolled as a standard legal description and should actually be a government lot according to the original land survey of Wisconsin.
 - Land was enrolled as “NWSW” and should have been enrolled as “NWSW, PART OF” or “NWSW, EX ROW”.

NOTE: These types of “corrections” assume the type/extent is all that was incorrect and the acreage was correct and is not changing.
- *Other types of acreage corrections.*
If at the time of renewal it is determined that an acreage correction is needed due to the acreage being erroneous upon enrollment, these may be considered identical, but only upon review by the DNR. One example of this is a closer look at the deeds reveals that the MFL landowner never owned all of the land in the legal

description; a small sliver was actually owned by the neighbor according to the deeds that existed at the time of original enrollment. The acreage therefore needs to be corrected to remove the acreage never owned by the original enrollee. After review, the DNR may be able to consider the lands applied for renewal as identical.

If it is determined that one of these “correction” scenarios applies to the renewal application, the CPW will be responsible for providing documentation to support the correction with the application. DNR will have the final discretion in determining whether the lands are identical or not, based upon the documentation provided.

Renewal process for 2018 and future entries:

What it means to have management plan “reviewed and updated”

All stands have been updated and have a stand exam year that is less than 5 years old from the date of application. Other items also requiring update/check in WisFIRS are: name, address, legal descriptions, acres, owner goals/objectives, Natural Heritage Inventory & Archeological, Historical, Cultural and ecological landscape. All changes and updates must be reviewed and approved by the DNR forester.

What is required with renewal application?

- Application form
- Deed
- Tax bill
- Map (updated in last 5 years from the date of application)
- Recon data & practices (reviewed & updated in last 5 years from the date of application)
- Other items in WisFIRS (reviewed & updated in last 5 years from the date of application)

Who can submit an application for renewal?

1. Landowner (LO)

Process

- LO contacts local DNR forester (DNR FR).
- DNR FR verifies if LO is eligible for renewal (all criteria met, map and entire plan is also updated in last 5 years)
- **If LO eligible**
 - LO submits application form, application fee, deed & tax bill to DNR FR. DNR FR uploads form, attachments, and current map with new order number. DNR FR prints remittance form and submits with fee.
- **If LO not eligible** (all renewal criteria not met, plan/map not updated)
 - DNR FR refers LO to CPW list. LO must hire CPW to complete plan as new entry.

2. CPW

Process

- CPW submits application in WisFIRS as potential renewal, copies info into new draft renewal and submits all attachments/requirements to DNR forester for review and approval. If not approvable, DNR returns to CPW to complete plan as new entry.

Who can update stands in WisFIRS:

- CPW - updates (and can create new if needed) all stands, as needed, uploads new map and adds practices then submits to DNR FR for review and approval. Needs to be done in last 5 years and/or after last harvest, if applicable, to be eligible for renewal. (WisFIRS updates are needed before this can take place, until then CPWs can supply DNR FR with information and map.)
- DNR forester - continues to update stand(s) and map(s) after harvests.

Process

- LO contacts DNR FR and expresses an interest in applying for a renewal in the future.
- LO is referred to CPW list, if the LO is unable to get the services of a CPW then the DNR may update the entire map and plan.

contact G. & H

DNR FR considers/answers questions before completing updates:

- Is renewal possible, identical, etc.? Is it last 5 years? Any more scheduled harvests?

Note: Forest Tax will be adding to landowner expiration notice letters to contact the DNR FR as soon as possible if considering renewal.

Hi,

I signed up into the Managed Forest program in 2004. It was confusing and I was told that the longest option I had to sign up for was 25 years - so I thought the 50 year program did not apply to what I had available to me. Knowing the politics of hunters and trappers wanting access to private land, even then (as an elected Dane County delegate on the Conservation Congress on the trapping committee 1999-2002) - I would have chosen the 50 year option. But was guided to the 25 year option.

The earth is in a well documented mass extinction that threatens to destroy large mammals in this century on land and sea. Natural predators are targeted by hunters as "competition" for their favorite targets - deer, elk, sheep, moose . And trapping has been promoted excessively in Wisconsin on \$5 licenses as incentive to kill as many mid-range predators as possible during 7 months of the year night and day, through the birthing season of March and April. 6000 new trappers were trained and lured on this basis in just the past three years - added to the 10,000 trappers already in full operation with limitless traps on limitless trap lines. So the result is an explosion of mice and small rodents, and the DNR farming for deer at arbitrarily high numbers to satisfy their clientele, - the perfect storm of hosts for deer ticks and lyme disease. Mice and deer are the prime hosts. So it is not surprising that Wisconsin residents will suffer the billions of dollars of expense trying to cure chronic lyme disease over their lifetimes.

The point of this explanation is that we cannot further incentivize opening private lands to trappers and hunters and penalize private landowners of forests by charging them more taxes if they protect their own private land from hunting and trapping. When my current managed forest program expires, under the current system I will be charged \$500/year more if I protect my 50 acres of woods from killing special interests. It is not hikers and bikers and photographers that are lobbying the legislature for access to private woods - it is George Meyers and his merry band of wildlife killing organizations through the Wisconsin Wildlife FEDERATION.

It should be just the opposite. If hunters and trappers want access to kill on private lands, THEY should pay more to private landowners who CHOOSE to open their lands - and not the state penalizing protection of wildlife from the killing obsessed.

When I moved to my woods in southern Marquette county in 2001, I had a beaver in the creek, coyotes singing in the woods, and foxes playing by the barn. That is why I moved here. The surrounding hunters have killed out my coyotes, trapped out my foxes and beaver and left me an EXPLOSION of mice. It was so bad that it drove my tenants out of their house this winter, despite my hiring two specialists to end the mice explosion. My border collie has lyme disease and now I have chronic lyme disease. I was bitten over 20 times last year. It is a disease that is poorly understood, expensive, and Wisconsin is a hotbed of lyme disease. It can kill you. And make you pretty miserable along the way.

The DNR and legislature are endangering our citizens by imbalancing nature with market trapping for the Russian and Chinese markets through auctions in Toronto. Market

trapping almost destroyed wildlife in the 1850's when there were millions more wildlife and millions less people in the state. Humans have destroyed 52% of all wildlife in the world in just 40 years between 1970 and 2010 according to extensive surveys by the World Wildlife Fund and London Zoological Society. Six more years into this, we are at tipping points where ecosystems are collapsing because wildlife cannot find what they need to survive. Scroll down here:

<http://www.mysterium.com/extinction.html> where you will find articles from Science magazine, the United Nations, Nature and other scientific journals listed:

[MASS EXTINCTION CONFIRMED, WITH MANY SPECIES-- INCLUDING HUMANS-- LABELLED "THE WALKING DEAD" \(U.K. Independent/American Association for the Advancement of Science-- 2015\)](#)

[UN: ACCELERATING BIODIVERSITY LOSS A "FUNDAMENTAL THREAT" TO "SURVIVAL OF HUMANKIND" \(U.N./IPBES-- 2013\)](#)

[HUMAN ACTIVITY HAS PUSHED EARTH BEYOND 4 OF 9 "PLANETARY BOUNDARIES" INCLUDING SPECIES EXTINCTION RATE \(Washington Post-- 2015\)](#)

[EARTH HAS LOST 50% OF ITS WILDLIFE IN PAST 40 YEARS \(WWF-- 2014\)](#)

[60% OF LARGE WILD ANIMAL SPECIES THREATENED WITH EXTINCTION \(Wildlife Conservation Society-- 2016\)](#)

[INVERTEBRATE POPULATIONS DOWN 45% IN LAST 35 YEARS \(U.K. Independent-- 2014\)](#)

[WORLD'S SEABIRD POPULATIONS PLUMMET 70% IN 60 YEARS \(U.K. Guardian-- 2015\)](#)

[SALT-WATER FISH EXTINCTION SEEN BY 2048 \(Science Magazine-- 2014\)](#)

[E.O. WILSON, HARVARD: CURRENT RATE OF HUMAN ACTIVITY WILL RESULT IN 50% OF ALL SPECIES EXTINCT BY 2100. "I DON'T THINK THE WORLD CAN SUSTAIN THIS. DON'T SAVE THE BIOSPHERE AND WE'RE DOOMING OURSELVES." \(U.K. Times-- 2014\)](#)

[UN: EARTH'S ENVIRONMENTAL SYSTEMS PUSHED TO BIOPHYSICAL LIMITS-- SUDDEN, IRREVERSIBLE, POTENTIALLY CATASTROPHIC CHANGES LOOMING \(CBS/United Nations-- 2012\)](#)

[SCIENTISTS WARN EARTH'S ENTIRE BIOSPHERE NEARING CATASTROPHIC "TIPPING POINT" \(Nature-- 2012\)](#)

Managed Forest has it exactly backward by penalizing people protecting biodiversity on their land. We need some leadership here and science. Not just exploitation by the usual special interest entrenched groups. We have a responsibility to leave a livable world with at least some of the non-human species left on it to sustain all life. Get real about this and now:

<http://www.cultureunplugged.com/documentary/watch-online/play/7350/Call-of-Life--Facing-the-Mass-Extinction> Call of Life Documentary 2007 Scientists from Berkeley to Princeton to Duke to Stanford urging action on saving the life of this planet.

Step by step we are destroying life on earth. We need new leadership and new ideas. Reform managed forest policy to reward private citizens for protecting the life of their forests from recreational killing.

Thank you for considering my informed plea.

Patricia Randolph

State Journalist

Capital Times newspaper

Madravenspeak living wildlife column

N328 3rd Avenue

Portage, WI 53901-9314

608-981-2287

In the section Voluntary Withdrawal Natural Disaster, Page 7

-It lists a number of things as examples of natural disasters but does not include "insects" as a natural disaster. Since it includes disease I think it should include insects as well.

-And, does "ice" include hail? Or does hail need to be listed separately?

-Does "restoration" include natural regeneration attempts?

Page 8 under section LO Withdrawing for Natural Disasters

It suggests 3-5 years be given to determine if regen was successful. Is this really enough time? If you are going to allow natural regen as a possible restoration option, is 5 years enough?

Page 9 – at the top of the page it lists reasons the might qualify as reducing productivity, as it relates to the **LO requests withdrawal for productivity or sustainability issues due to environmental, ecological, or economic factors** section. These reasons include EAB. Does EAB not fall under the Withdrawal due to Natural Disasters? Is it instead in the Withdrawal for Productivity and Sustainability section? Or could it be in either/or?

Also on Page 9 – the list of “reasonable attempts may include” section. If you are having problems on state land or county land with regeneration would they go to the extent of seedling protection and reducing the deer herd? If so, then I think these are reasonable, but if this is something that wouldn’t be done on state or county lands then it might not be “reasonable” to require it here.

Thank you for the opportunity for questions and feedback.

Linda

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Linda Williams

Forest Health Specialist – Northeastern Wisconsin

Voluntary Withdrawals – General

Does the remaining land, if a partial withdrawal, need to meet the 20 acre minimum for an MFL entry?

Voluntary Withdrawals – Construction or Small Land Sales

Same as above – Does the remaining land need to meet the 20 acre minimum for an MFL entry?

Voluntary Withdrawals – Natural Disasters

Same as above, in comment #1 - Does the remaining land, if a partial withdrawal, need to meet the 20 acre minimum for an MFL entry?

Voluntary Withdrawals – Productivity & Sustainability

Same as above, in comment #1 - Does the remaining land, if a partial withdrawal, need to meet the 20 acre minimum for an MFL entry?

Some examples of situations that have caused the property to fall below productivity for reasons not due to

environmental, ecological, or economic factors are actions like cutting contrary to the landowner's management plan.

This indicates multiple examples, but only one is offered.

Land Remaining after a Withdrawal (whether voluntary or involuntary)

OK, now I see the answer to my questions above. It may help to note this section as a reference in each of the above sections.

Mark Heyde

Sustainable Forestry Certification Coordinator, Bureau of Forest Management, Division of Forestry

To whom it may concern:

Please accept these comments on behalf of the Wisconsin County Planning Directors (WCPD), an association of county directors whose program responsibilities include zoning, land division, and private onsite wastewater treatment system (POWTS) ordinances.

The WCPD has comments regarding the section in the DNR draft MFL guidance which allows removing 1-5 acres from MFL for purposes of construction or small land sales. The proposed change has a requirement for the owner to prove that land is able to be built upon or sold by providing a copy of a zoning ordinance. Providing a copy of an ordinance does not prove that the land is able to be built upon or sold.

The proposed change needs to be clear on how DNR will verify information provided by the owner to show proof the land is able to be built upon or sold. The WCPD recommends there should be a formal verification process through the local zoning authority, like a certificate or written documentation from the county/municipality that the land petitioned to be withdrawn from MFL is eligible/suitable for the proposed development.

The WCPD is willing to assist in drafting appropriate language/forms to assure an efficient, user friendly process is implemented which accomplishes the intent of the proposed change in the Managed Forest Law.

Feel free to contact me if you have any questions or need clarification.

Becky Frisch

Director

Marathon County Conservation, Planning, and Zoning Department

210 River Drive

Wausau, WI 54403

Phone 715-261-6024

Cell 715-581-0509

rebecca.frisch@co.marathon.wi.us

We are asking that Wisconsin Act 358 allow us to continue to participate in the Managed Forest Law program.

Buildings and Improvements

We have a small shed (117 sq. ft.) on our tree farm to secure a garden tractor, a brush cutter and a log splitter.

This equipment is needed to sustain sound forests programs such as maintaining evasive species programs and fire lane improvements. I would like Act 358 to allow for equipment sheds of this type under 120 sq. ft. to be allowed on MFL land.

Minimum Acres

Our Tree Farm is on 18 acres of land. Normally we would have 20 acres or ½ a forty and would meet the new 20 acre minimum. Unfortunately our western boundary ends along the ledge encompassing the Niagara Escarpment in Brown County so we have only 18 working acres. This type of God made situation should not remove us from being included in the MFL program. Like any good law, there must be a way to make an exception to the law without changing its intent. Please let the law allow for the DNR to make an exception to the minimum rule when appropriate.

Renewals

Act 358 does not allow us to exclude one acre of land where the shed is located from our present program. Act 358 says the renewal applications must be identical to the land under the existing entry, so that takes care of my wife's idea. We love the concept of managing our small forest for future generations to enjoy, but we need your help! We are in a Catch22 situation.

Paul and Lee Ann Novotny
1558 Morrow St.
Green Bay, WI. 54302
920-437-8865

Peter Novotny
155 Schober St.
Green Bay, WI 54302
920-468-1610

Pam,

My comments, reflecting my opinions and opinions of some foresters on my team, related to the Draft Act 358 guidance are below. Feel free to contact me if you have any questions.

Cutting Notice

It may be helpful to describe what “under the terms of the management plan” means (e.g. harvest prescription and year match what is in the plan).

Buildings

It would be easier to administer NO BUILDINGS of any kind. However, it would be more reasonable/nicer to allow small buildings. If a size limit is included, perhaps you could apply that size to a maximum “deer blind” size as well. If small buildings (<120 ft²) are allowed they should be for use to store tools & equipment used in forestry practices, or to store or process forest products (firewood/sawn lumber/maple syrup). They shall not be used to provide permanent or temporary shelter for people.

Leasing

Should commercial recreational use be addressed to clarify difference between leasing for hunting versus an archery range that is open to the public or to private individuals for a fee?

Voluntary MFL Withdrawal Process – for productivity/sustainability

- What does “DNR FR starts documentation” mean? It is used a couple of times in this section, but its not clear what is expected.
- How will the “DNR FR, team leader, and Forest Tax Law Specialist determine whether landowner is eligible to withdraw under” the productivity/sustainability provision? It seems like environmental, ecological, or economic factors could cover just about everything.
- The requirement for the landowner to “attempt to address or correct the problem” before the Dept will make a final determination is challenging/troubling. I agree with the goal/intent of that guidance but I have a couple concerns.
 - o 1) Do we have the authority to require them to make attempts to restore the site to productivity?
 - o 2) Does the LO have to actually take action and spend any \$, or do they simply have to get bids showing the cost, or could it be a combination?
 - o 3) How will determine the attempt is “reasonable”? (my reasonable is different than someone else’s)? e.g. Someone could say they got a quote of \$20,000 to put up a fence, although perhaps it could be done cheaper – who are we to say whether it can be done for a certain cost? Do we expect someone to actually undertake steps to restore a site or simply do the math of what it might cost to restore and then have us make a decision? What if they have already made efforts/investments that previously failed, will we consider that in the calculation of what the estimated additional restoration costs are in comparison to tax savings? With all attempts there is a risk of failure and chance of success... so I have concerns about telling someone that they would have to invest \$2000/acre to restore a site that may potentially fail due to drought and then say ok now you have spent a bunch of \$ and it still didn’t work so you can get out without a fee.
 - o Perhaps a way to address it would to simply put in an actual or theoretical cap on restoration costs. (e.g. the LO would either have to show receipts proving that they have already spent \$500 per acre (or some multiple of the statewide ad valorem average tax rate) trying to restore the site or would have to provide quotes from contractors indicating that their proposed cost of restoration that we would anticipate is needed to be successful exceeds that same \$ threshold. That would provide a more even and enforceable approach. The draft guidance is vague (e.g. “DNR may determine....)

For withdrawals that are for natural disaster or productivity/sustainability – if the parcel was 20 acres and 5 acres needs to be withdrawn the entire parcel will need to be withdrawn. Will the LO have to pay withdrawal penalty on the 15 acres? or on none?

MFL Transfers

It states “Updated maps must be submitted with the transfer”... who is expected to submit, the landowner? It should specify this. Is the landowner capable of submitting such a map on their own?

Contracts

Is program guidance (like this stuff) included as a rule promulgated?

Renewal Process- What is required with renewal app

The guidance should spell out further what is required. State what all of the required “Other items in WisFIRS” are that need to be updated? If all items specified haven’t been updated in past 5 years... we are to refer to CPW to complete either as new entry or renewal entry. It appears DNR FR should not do any updates to recon, practice, or map simply to make the plan eligible for renewal.

Cheers,

Joe

We are committed to service excellence.

Visit our survey at <http://dnr.wi.gov/customersurvey> to evaluate how I did.

Joe Schwantes

Marathon/Portage Forestry Team Leader – Division of Forestry



DNR Implementation
of Act 358 8 3 16.pdf

Please see WWOA's attached comments.

Sincerely,

Nancy C. Bozek
Executive Director
Wisconsin Woodland Owners Association
PO Box 285
Stevens Point, WI 54481
715-346-4798
www.wisconsinwoodlands.org



Wisconsin Woodland Owners Association, Inc.

P.O. Box 285, Stevens Point, WI 54481-0285

www.wisconsinwoodlands.org



August 3, 2016

WWOA OFFICE EXECUTIVE DIRECTOR

Nancy C. Bozek
P.O. Box 285
Stevens Point, WI 54481
715-346-4798
wwoa@uwsp.edu

WWOA OFFICERS BOARD OF DIRECTORS 2015-2016

PRESIDENT

Paul Kienitz
500 S. Center Avenue
Merrill, WI 54452
715-536-6823
paul.kienitz@riversideathletic.com

VICE PRESIDENT

Steven J. Ring
W7004 Detention Rd.
Shiocton, WI 54170
920-735-9702
sring@utilityssr.com

SECRETARY

Mike Bohman
N8109 Wolf River Dr.
Algoma, WI 54201
920-487-3197
michaelfbohman@hotmail.com

TREASURER

Arlene Roehl
159 Lakeview Ave.
Long Lake, MN 55356
952-473-3036
aroompliance@bigplanet.com

DIRECTORS

David Congos
N51562 Harman Rd.
Osseo, WI 54758
715-597-2272
dcongos49@gmail.com

Jack Kucksdorf
W4415 Park Square S.
Random Lake, WI 53075
262-689-0602
kucks4@execpc.com

Margaret H. Parsons
1861 Ridge Road
Junction City, WI 54443
715-457-2470
mparsons@tds.net

Steven Raether
4530 CTH K
Chippewa Falls, WI 54729
715-723-9736
raether@trees@gmail.com

Charles R. Wagner
E1934 Cty. Rd. S
Luxemburg, WI 54217
920-837-7712
wagnerc50@yahoo.com

Richard Wagner
E5861 Clark St.
Weyauwega, WI 54983
715-281-7032
richardwagner@centurytel.net

Randy Williams
N1896 Cozy Lane
Antigo, WI 54409
715-623-5660
willir2456@gmail.com

WI DNR Division of Forestry
DNRMFLLegislation@wisconsin.gov

RE: Program Implementation Guidance on Act 358

The Wisconsin Woodland Owners Association Board of Directors appreciates the opportunity to comment on Program Implementation Guidance for Wisconsin's Managed Forest Law (MFL) and Forest Crop Law (FCL) document. We recognize that Act 358 contained many changes to these programs and that some provisions may be difficult to implement. WWOA's comments will follow the headings used in the document.

Cutting Notice

Please clarify the last statements in this section regarding the Natural Heritage Inventory (NHI). Per Act 358, the Department shall not restrict an approved cutting notice based on NHI information, however the landowner should have this authority. If a landowner becomes aware of an NHI issue, they should have the right to amend the cutting notice and work with their forester or logger to address these concerns.

Buildings and Improvements – Structures and fixtures needed for sound forestry practices

WWOA has reviewed the options provided by the Department under this category and we support option #1 except we do not support any attempt to limit the square footage of the shed. One of the best ways to discourage landowners from using their forestry implements to assist in managing their woodlands sustainably is to make them haul equipment out to their land every time they need it. Equipment is not cheap and the worst thing you can do is to leave it out in the weather.

As stated in Act 358 the structures are permitted if needed for sound forestry. We reject the idea that a set number of square footage will work for everyone. Do landowners with 20 acres have less equipment than those with 500 acres? Is the DNR going to determine what size or quantity of tractors (mowers, snowplows, ATVs, skidders, wood splitters, etc.) landowners can have?

WWOA also supports allowing the shed to have additional amenities such as electrical, water, heat and concrete flooring. These services are consistent with supporting sustainable forestry efforts. Electric may be needed to charge batteries or provide illumination. Water could be used for cleaning invasives off of equipment or fire control. Heat can keep the equipment warm for use in the winter or to allow for repairs during inclement weather. Concrete floors help landowners to identify and clean up equipment leaks or spills so that they do not drain into the soil or water.

If the intent of this provision is to disqualify livable space or overnight habitation, then state this.

Voluntary Withdrawals – Natural Disasters

WVOA supports DNR Foresters encouraging the landowner to restore the woodlands by providing technical assistance and cost-sharing.

However, WVOA believes that the landowner who entered into the MFL contract in good faith and suffers a catastrophic event should be able to leave the MFL program without financial penalty if they are unable or choose not to attempt restoration. These landowners have already suffered a significant loss of their timber resources. There are many reasons that a landowner may be unable to attempt restoration such as simultaneous loss of their home or other assets, age, or proximity to their woodlands.

Renewals

WVOA requests clarification of who is responsible for notifying the landowner about the renewal process and these very specific provisions? Will DNR be notifying landowners about the changes in this provision? If so then letters need to go out to landowners more than 5 years in advance of their MFL expiration date to allow them time to hire a certified plan writer and submit a new plan to DNR.

It was WVOA's understanding that the provision to allow landowners of MFL parcels of 10-19 acres, who have now been excluded from the program, be allowed the opportunity to renew one additional contract period under the MFL program. However, we find the criteria described as being overly restrictive. DNR allows them to renew not as the parcel existed on the day before the enactment of Act 358 but only if it follows the changes to Act 358 except for the 20-acre minimum. We feel DNR is creating undue restrictions on the ability of these landowners to renew their parcels in the MFL program.

Please feel free to contact WVOA if you have questions about our comments or concerns. We appreciate the opportunity to comment.

Sincerely,



Paul Kienitz
President

WAFO would like to commend the department for doing an excellent job in developing guidance for the Act 358 guidance.

Others have already offered several important comments related to clarification so we won't repeat those. We do wish however to suggest that the department consider making changes related to: **Voluntary Withdrawals – Construction and small land sales.**

Rather than have landowners provide copies of the relative zoning ordinance, which can be quite extensive and complicated, landowners should simply check with local zoning officials to ensure that their intended use of the property being withdrawn is allowed by the local regulations. We'd advise that the department consult with the Wisconsin County Code Administrators on this issue for more detail and assistance in developing this component.

Again, thank you for the fine work you're doing with developing this guidance. WAFO looks forward to working with the department as this new law change gets implemented

Richard Wedepohl, Director
Wisconsin Alliance of Forest Owners
www.wafo.org
608.235.3946