

Clearinghouse Rule 10-031

ORDER OF THE STATE OF WISCONSIN NATURAL RESOURCES BOARD REPEALING AND RECREATING RULES

The Wisconsin Natural Resources Board proposes an order to amend NR46.02(24m), create NR46.16(1)(cm), amend NR46.16(7), amend NR46.165(4)(f), amend NR46.18(2)(d), create NR46.18(5)(c), repeal NR 46.18(7)(c), amend NR 46.18(8)(b), repeal NR46.30(2)(a) to (g) and create NR46.30(2)(a) to (h) relating to the administration of the Forest Crop Law and Managed Forest Law.

FR-04-10

Analysis Prepared by the Department of Natural Resources

Statutes interpreted: Section 77.06 (2) and subch. VI Ch. 77, Stats .

Statutory authority: Sections 77.06 (2), 77.82 (3) (c), 77.91 (1), Wis. Stats., and 227.11(2)(a), Wis. Stats. Sections 77.06 (2) and 77.91 (1), Wis. Stats. directs the department to establish stumpage rates on an annual basis for use in determining the severance and yield taxes assessed when timber is harvested from lands designated as forest crop land and managed forest land. New rates shall take effect on November 1 each year. Section 77.82 gives implicit authority to the department to create rules for processing petitions.

Analysis of proposed rules.

Annual Stumpage Rate Adjustment: For purposes of the Forest Crop Law (FCL) and the Managed Forest Law (MFL), this rule repeals NR 46.30(2)(a) to (g) and recreates NR 46.30(2)(a) to (h) to revise annual stumpage values used to calculate severance and yield taxes due on timber cut during the period from November 1, 2010 through October 31, 2011. One new stumpage table is created to represent stumpage values used to calculate severance and yield taxes on timber if the timber sold by weight (tons) includes both pulpwood and fine woody material. Thirteen separate zones reflect varying stumpage values for different species and products across the state.

Timber prices have steadily fallen throughout the past year, although overall prices did not fall as significantly as what was observed one year earlier. The average statewide prices for sawlogs decreased 3%, with a range of a 13% increase to a 34% decrease. The average statewide prices for pulpwood decreased 4%, with a range of a 16% increase to a 20% decrease. Prices for mixed products (mixture of sawlogs and pulpwood for red pine, white pine and spruce) have dropped 3%, with a range of a 32% increase and a 21% decrease. Piece products (posts, poles and Christmas trees) had a 1% increase in prices, with some market zones having an increase in prices of 4% to a 1% decrease.

While the statewide stumpage rates largely decreased, there are fluctuations between market zones and individual prices. Of all total 630 prices calculated, 149 (24%) increased, 198 (31%) decreased and 283 (45%) stayed the same.

The severance and yield tax collected in CY 2009 was \$ 1,284,934. This value is 26% lower than it was in CY 2008. Timber harvest volumes are down since CY 2008 by the following amounts:

Timber Product	% Change
Cordwood	Down 17%
Fuelwood	Up 97%
Sawlogs	Down 20%
Mixed Product	Up 106%
Piece Products	Down 2%

If the same amount of timber is harvested in 2011 as was harvested in 2009, local municipalities will receive a decrease in the yield and severance tax payments by an estimated \$1,500. Estimates are based on the average change in rates for private land timber sales across species and zone for each product type (cordwood, sawtimber and mixed), the volumes reported and paid for in CY 2009, and the assumption that the volume and the ratio of the cordwood and sawtimber will remain the same. Actual impact for a county and municipality will vary by the number of harvests completed and the actual species and products cut.

Amendments to minimum medium density of plantations in NR 46.02(24m) and NR 46.18(2)(d): Stocking requirements are established to determine when lands are adequately stocked and capable of fully utilizing the site to grow forest products in a reasonable time frame. Fully stocked stands can be thinned or harvested at regular intervals, providing Wisconsin's forest products industry with valuable raw material and local municipalities with a periodic income through payment of severance and yield taxes.

The minimum medium density for plantations has been established at 600 trees per acre. Current research has shown that plantations have the ability to fully utilize the size at lower densities than was previously determined, as long as the trees are evenly distributed throughout an area. NR 46.02(24m) and NR 46.18(2) will be amended to establish the minimum medium density for a plantation at 400 trees per acre to reflect this new information.

Amendments to the managed forest law petition deadlines and management plans if petitions from owners of land entered as forest crop land are subject to an ownership change within 18 months prior to the end of the forest crop law contract period in NR 46.16(1)(cm) and NR 46.18(5)(c).

Landowners who purchase expiring forest crop law lands within 18 months prior to the expiration of forest crop law contract may be interested in enrolling in the managed forest law program. New landowners, depending upon the date of purchase, may find it difficult to meet the petition deadlines established by statute and administrative code. Forest crop law lands that are not immediately enrolled in the managed forest law are placed on the regular property tax rolls and landowners are assessed a termination tax.

NR 46.16(1)(cm) is created to allow landowners who purchase expiring forest crop law lands within 18 months prior to the end of the forest crop law expiration the opportunity to apply for the July 1 petition deadline or later for good cause to be considered for designation effective the following January 1.

Management plans would need to be developed by certified plan writers; however management plans would not need to have been previously reviewed by the department by

the deadline date of March 1. Department review of the managed forest law petition will be done according to the provisions of NR 46.18(5).

Amendments to the requirements for additions to existing managed forest land in NR 46.16(7):

Recent changes to NR 46.16(5) required that landowners enroll lands by municipality except when lands on either side of the municipal line do not meet eligibility requirements. Changes to NR 46.16(7) will require that the same eligibility requirements apply to additions as well as new enrollments so that additions across municipal lines are done only in situations where lands cannot qualify for a new entry under NR 46.17 and s. 77.82(1)(a), Stats.

Amendment to the format that Certified Plan Writers submit plan writing data to the department in NR 46.165(4)(f):

The method in which certified plan writers submit their plan preparation costs for work done in the previous 12 months is being amended to make it easier for certified plan writers to submit the data.

Currently, NR 46.165(4)(f) requires that certified plan writers submit their plan preparation cost by base rate per plan plus the cost per acre. Many certified plan writers charge clients an hourly rate or a per acre rate. These certified plan writers are not able to easily determine their base rate and cost per acre.

The change to administrative code will eliminate the requirement to submit a base rate per plan.

The department collects this information in order to determine the average cost of plan writing services statewide. This average value is used to charge landowners for plan writing services on plans that the department writes.

Eliminate the requirement that offers for plan writing services must be in writing and guarantee that plans are submitted for the following July 1 deadline in NR 46.18(7)(c):

Management plans that are submitted for the July 1 petition deadline without a management plan or indicating a certified plan writer are placed on a management plan referral list. Certified plan writers are given the opportunity to offer plan writing services to landowners.

NR 46.18(7)(c) provided that certified plan writers must submit their offers in writing and include the cost for the management plan preparation service and guarantee that an approvable plan will be completed by the following July 1. The department does not require that it receive a copy of the offer, only that a certified plan writer report that an offer has been made within 5 days of the offer under NR 46.18(7)(d).

The managed forest law statutes and administrative codes establish the eligibility and management provisions of the program, but do not establish the business practices of certified plan writers in working with private landowners. Additionally, the cooperating forester agreement (note: certified plan writers must also be a cooperating forester) states that cooperating foresters have sole control over the methods, hours worked, and time and manner of any performance under the agreement other than as expressly required by the Cooperative Agreement.

Because the department has no mechanism to insure that written offers are provided to landowners, and because the department does not direct the business practices of certified plan writers, NR 46.18(7)(c) this provision will be removed from administrative code.

Amendment of the format in which the department charges landowners for plan writing services in NR 46.18(8)(b).

The department must charge landowners a plan preparation fee that includes a base rate and a rate per acre. Changes to NR 46.165(4)(f) to eliminate the requirement to submit a base rate per plan will require the department’s billing procedure to also change. Changes to NR 46.18(8)(b) will eliminate the base rate per plan.

Comparison of Federal Regulations: There are no known federal rules which apply to stumpage rates or Managed Forest Law petitions.

Comparison of Adjacent States: Checks with the surrounding states of Minnesota, Michigan, Iowa and Illinois indicate that while they offer some type of incentive program to forest landowners, none of the states have similar forestry practice requirements nor do they calculate annual stumpage rates for severance and yield taxes in conjunction with their programs.

Anticipated cost by private sector:

For owners of land designated as managed forest law or forest crop law, there is an anticipated decrease in cost associated with the decrease in yield tax on managed forest law lands and severance tax on forest crop law lands based on the average decrease in stumpage rates proposed for both pulpwood (4% decrease) and sawlogs (3% decrease). Actual cost could be an increase or decrease depending on the specific species, product and zone.

For owners who qualify for the exemption of payment of the forest crop law termination tax, an estimated \$3,000 will be saved by the owner. The estimated savings of \$3,000 is based upon an average termination tax paid by owners in FY 2009. There will likely be one landowner per year who will qualify for this exemption.

Changes associated with submitting and approving management plans prepared by certified plan writers and DNR foresters will have no fiscal effect and allow additional time for plans to be written and approved.

Summary of factual data and analytical methodologies: Stumpage rate data is collected from Department Foresters and Cooperating Foresters annually. This data is used to calculate a three year weighted average for each species and product by zone. Only data obtained from private timber sales was used in the stumpage rate calculation.

$$\frac{\begin{matrix} \text{wtd avg} & & \text{wtd avg} & & \text{wtd avg} & & \text{wtd avg} \\ \text{current year minus 3} & + & \text{current year minus 2} & + & \text{current year minus 1} & + & \text{current year minus 1} \\ \text{stumpage value} & & \text{stumpage value} & & \text{stumpage value} & & \text{stumpage value} \end{matrix}}{\begin{matrix} \text{\# of years of wtd avg stumpage values} \\ \text{2 (if there is a wtd avg current year minus 1 stumpage value, otherwise it's 1)} \end{matrix}} = \begin{matrix} \text{Stumpage} \\ \text{Rate} \end{matrix}$$

The current rates in NR 46.30 were compared to the proposed rates to determine the average change in rates by product.

Analysis to determine effect on small business: A review of the law shows the impact on small business. The actual impact is dependant on the amount of timber (if any) is scheduled to be harvested on their specific land during this stumpage rate year and on the expected number of additions.

Effect on Small Business: This rule will impact small businesses (i.e., farmers, landowners) that have land designated as managed forest land or forest crop land. Those involved in this voluntary program pay a reduced tax in place of the regular property tax in exchange for sound forest management on the land. When timber is harvested they pay a 5% yield tax or 10% severance tax, which is calculated using the stumpage rates established in NR 46.30. At the time of entry into these programs the owner pays for the preparation of a management plan, which includes sound forest management practices that must be completed during the order period to ensure and maintain a healthy stand of timber.

Public Comments Due: April 30, 2010.

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SECTION 1. NR 46.02(24m) is amended to read:

46.02 (24m) "Understocked areas" means forest lands not meeting the minimum medium density classification described in the following size classes:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Medium Density
Seedlings	0" – 1"	800 trees per acre ¹
Saplings	1" – 5"	400 trees per acre ²
Pole timber	5" – 9"* , 11"***	7 cords per acre
Sawtimber	9"+* , 11"+**	3,000 board feet per acre

*For conifer species

**For other species

¹ Applies to natural stands. Planted stands with uniform spacing qualify as medium density with ~~600~~ 400 trees per acre.

² Applies to natural stands. Planted stands with uniform spacing qualify as medium density with 300 trees per acre.

Note: DNR Manual Code is available for inspection at any DNR office.

SECTION 2. NR 46.16(1)(cm) is created to read:

NR 46.16(1)(cm). Notwithstanding par. (a), (b) and (c) petitions from owners of land entered as forest cropland under s. 77.02, Stats. subject to an ownership change within 18 months prior to the end of the contract period shall be postmarked or received by the department no later than July 1 or later for good cause to be considered for designation effective the following January 1.

SECTION 3. NR 46.16(7) is amended to read:

NR 46.16(7) ADDITIONS. An owner ~~petitioning~~ may petition the department to designate 10 or more acres of land as managed forest land which is contiguous to land that was designated as managed forest land on or after April 28, 2004. ~~shall indicate on the petition whether the land subject to the petition is to be ordered designated as managed forest land under a separate order or as an addition to the previously designated and contiguous managed forest land.~~ If the petition for an addition is for land which is contiguous to land that was designated as managed forest land on or after April 28, 2004 in an adjacent municipality, the land must be designated under a separate order if it meets the eligibility requirements under s. NR 46.17 and s. 77.82(1)(a), Stats.

SECTION 4. NR 46.165(4)(f) is amended to read:

NR 46.165(4)(f) On or before May 31 of each year submit a report of managed forest law management plan packet preparation costs charged as an independent certified plan writer during the preceding 12 months in a method approved by the department. The report shall include the ~~cost by base rate plus~~ cost per acre, the county where the land was located and the acres covered by the plan.

SECTION 5. NR 46.18(2)(d) is amended to read:

NR 46.18(2)(d) Reforestation of land to meet one of the following size and minimum medium density classifications:

Stand Size Classes	Tree Diameter Ranges at 4.5 Feet From Ground Level	Minimum Medium Density
Seedlings	0" – 1"	800 trees per acre for natural stands. 600 400 trees per acre for planted stands.
Saplings	1" – 5"	400 trees per acre for natural stands. 300 trees per acre for planted stands.
Pole timber		
For conifer species	5" – 9"	7 cords per acre
For other species	5" – 11"	
Sawtimber		

For conifer species	9"+	3,000 board feet per acre.
For other species	11"+	

SECTION 6. NR 46.18(5)(c) is created to read:

NR 46.18(5)(c) Management plans for petitions under s. NR 46.16 (1) (cm) received on or before July 1 shall be prepared by a certified plan writer.

1. Management plans prepared by an independent certified plan writer shall be approved by the department, signed by the landowner, and submitted to the department forester no later than August 15 of the year in which the order of designation will be issued. The department shall deem a management plan completed if all the following apply:

- a. The management plan packet was submitted to the department as part of the managed forest law petition for review on or before July 1.
- b. The management plan includes all requirements under subs. (1) to (3).
- c. The department has approved the management plan.
- d. The owner has signed the management plan.

2. Failure to return the signed and approved management plan no later than August 15 or a later date agreed to by the department will result in a denial of the petition.

SECTION 7. NR 46.18(7)(c) is repealed.

SECTION 8. NR 46.18(8)(b) is amended to read:

NR 46.18(8)(b) On July 2 of each year the statewide plan preparation fee shall be calculated. The plan preparation fee shall consist of a ~~base rate plus a~~ cost per acre rate. The rates shall be calculated by averaging the cost preparation data submitted by independent certified plan writers under s. NR 46.165 (4) (f) from the 12-month period ending on the prior May 31.

Section 9. NR 46.30 (2) (a) to (g) is repealed and NR 46.30(2)(a) to (h) is created to read:

NR 46.30(2)(a) Logs (stumpage value per thousand board feet measurement by the Scribner Decimal C log rule).

2011 Rates - Effective Nov. 1, 2010

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- Ville	Rhine- lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Aspen	56.00	60.00	133.00	66.00	58.00	48.00	98.00	45.00	52.00	92.00	50.00	40.00	64.00
Ash	75.00	136.00	105.00	132.00	64.00	95.00	199.00	115.00	100.00	126.00	132.00	94.00	80.00
Basswood	60.00	190.00	134.00	111.00	64.00	74.00	187.00	133.00	83.00	116.00	111.00	116.00	84.00
Birch													
White	110.00	129.00	177.00	172.00	50.00	66.00	214.00	92.00	40.00	134.00	77.00	77.00	111.00
Yellow	200.00	157.00	211.00	152.00	229.00	229.00	232.00	96.00	252.00	180.00	176.00	69.00	112.00
Cedar	80.00	137.00	122.00	50.00	60.00	400.00	80.00	80.00	NA	80.00	80.00	80.00	80.00
Cherry	350.00	220.00	240.00	305.00	594.00	467.00	280.00	330.00	717.00	325.00	262.00	294.00	302.00
Elm	30.00	78.00	72.00	96.00	89.00	40.00	20.00	103.00	37.00	89.00	24.00	39.00	60.00
Fir	NA	50.00	50.00	94.00	NA	50.00	90.00	NA	NA	28.00	110.00	100.00	100.00
Hemlock	NA	30.00	53.00	68.00	NA	NA	200.00	NA	NA	300.00	100.00	57.00	57.00
Maple													
Sugar	294.00	402.00	326.00	350.00	250.00	238.00	391.00	463.00	282.00	294.00	293.00	210.00	267.00
Red	136.00	180.00	160.00	196.00	183.00	134.00	176.00	191.00	113.00	137.00	153.00	106.00	136.00
Other	150.00	170.00	213.00	150.00	178.00	175.00	195.00	170.00	150.00	150.00	141.00	125.00	155.00
Other Hardwoods	90.00	94.00	123.00	122.00	127.00	104.00	214.00	158.00	100.00	118.00	115.00	102.00	111.00
Oak													
Red	211.00	371.00	252.00	232.00	338.00	241.00	267.00	188.00	250.00	235.00	230.00	210.00	269.00
White	202.00	291.00	144.00	165.00	160.00	181.00	133.00	161.00	148.00	119.00	129.00	111.00	149.00
Other	100.00	117.00	122.00	140.00	149.00	129.00	225.00	148.00	122.00	184.00	130.00	134.00	139.00
Pine													
Jack	72.00	72.00	72.00	72.00	72.00	72.00	72.00	45.00	62.00	135.00	70.00	60.00	70.00
Red	107.00	42.00	108.00	98.00	121.00	63.00	121.00	105.00	63.00	51.00	92.00	76.00	111.00
White	98.00	68.00	107.00	140.00	135.00	50.00	125.00	140.00	84.00	62.00	159.00	112.00	144.00
Spruce	107.00	100.00	199.00	100.00	78.00	75.00	101.00	95.00	62.00	99.00	150.00	49.00	25.00
Tamarack	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Black Walnut	1,000.00	NA	NA	250.00	966.00	1,363.00	252.00	NA	1,391.00	NA	698.00	100.00	1,395.00

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(b) Cord Products - 128 cubic feet of wood, air and bark assuming careful piling.

2011 Rates - Effective Nov. 1, 2010

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- ville	Rhine- Lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Aspen	8.00	15.00	26.00	23.00	15.00	9.00	28.00	23.00	14.00	30.00	24.00	20.00	20.00
Basswood	10.00	7.00	8.00	11.00	4.00	2.00	11.00	11.00	3.00	10.00	7.00	7.00	4.00
Birch	12.00	20.00	28.00	23.00	14.00	3.00	33.00	29.00	8.00	30.00	19.00	19.00	17.00
Cedar	6.00	10.00	24.00	12.00	8.00	10.00	6.00	10.00	1.00	15.00	10.00	10.00	8.00
Fir	NA	9.00	16.00	14.00	23.00	NA	14.00	22.00	NA	20.00	5.00	20.00	23.00
Hemlock	NA	9.00	16.00	15.00	NA	NA	10.00	13.00	8.00	8.00	15.00	13.00	10.00
Other Hardwood	10.00	20.00	16.00	25.00	18.00	7.00	28.00	23.00	11.00	25.00	24.00	15.00	24.00
Oak	10.00	25.00	19.00	15.00	18.00	7.00	19.00	25.00	15.00	17.00	18.00	15.00	19.00
Pine													
...Jack	25.00	10.00	37.00	28.00	27.00	18.00	32.00	28.00	22.00	33.00	27.00	30.00	30.00
...Red	25.00	16.00	44.00	31.00	35.00	19.00	38.00	35.00	20.00	41.00	30.00	26.00	26.00
...White	34.00	15.00	18.00	21.00	29.00	21.00	18.00	22.00	14.00	29.00	25.00	18.00	21.00
Spruce	30.00	13.00	36.00	23.00	32.00	14.00	28.00	26.00	12.00	29.00	33.00	24.00	15.00
Tamarack	18.00	12.00	19.00	14.00	28.00	13.00	17.00	16.00	19.00	16.00	38.00	20.00	15.00
Fuelwood	10.00	11.00	13.00	11.00	13.00	5.00	5.00	3.00	5.00	6.00	4.00	11.00	6.00

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2) (c) Cord products by weight (stumpage value per ton).

2011 Rates - Effective Nov. 1, 2010

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodgeville	Rhine-Lander	Adams	Richland Center	Hayward	Eau Claire	River Falls	Sparta
Aspen	6.00	7.00	12.00	10.00	7.00	4.00	12.00	10.00	6.00	13.00	11.00	12.00	9.00
Basswood	5.00	4.00	4.00	6.00	2.00	1.00	6.00	6.00	2.00	5.00	4.00	4.00	2.00
Birch	5.00	8.00	12.00	10.00	6.00	1.00	14.00	12.00	3.00	13.00	8.00	8.00	7.00
Cedar	4.00	6.00	15.00	8.00	5.00	6.00	4.00	6.00	1.00	10.00	6.00	6.00	5.00
Fir	NA	4.00	8.00	7.00	11.00	NA	7.00	10.00	NA	9.00	2.00	9.00	11.00
Hemlock	NA	4.00	7.00	6.00	NA	NA	4.00	5.00	3.00	3.00	6.00	5.00	4.00
Other Hardwood	6.00	8.00	10.00	9.00	7.00	3.00	11.00	9.00	4.00	9.00	9.00	7.00	9.00
Oak	4.00	9.00	7.00	5.00	7.00	3.00	7.00	9.00	5.00	6.00	7.00	5.00	7.00
Pine													
...Jack	7.00	5.00	17.00	13.00	13.00	8.00	15.00	13.00	10.00	16.00	13.00	17.00	14.00
...Red	16.00	7.00	20.00	14.00	16.00	8.00	17.00	16.00	9.00	18.00	13.00	12.00	12.00
...White	16.00	7.00	9.00	10.00	14.00	10.00	9.00	10.00	7.00	9.00	12.00	9.00	10.00
Spruce	19.00	7.00	18.00	12.00	16.00	7.00	14.00	13.00	6.00	15.00	17.00	12.00	8.00
Tamarack	8.00	5.00	8.00	6.00	12.00	6.00	7.00	7.00	8.00	7.00	16.00	9.00	6.00
Fuelwood ¹	4.00	4.00	5.00	4.00	5.00	2.00	2.00	1.00	2.00	2.00	2.00	4.00	2.00
Fine woody material ²	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

2 Fine woody material consists of tops and branches other materials that are not large enough to market as pulpwood.

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(d) Cord products (>4" dib) combined with fine woody material (<4" dib) by weight (stumpage value per ton).

2011 Rates - Effective Nov. 1, 2010

	ZONES												
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau- kesha	Green Bay	Crivitz	Wausau	Wau- toma	Dodge- ville	Rhine- Lander	Adams	Richland Center	Hay- ward	Eau Claire	River Falls	Sparta
Aspen	4.85	5.62	9.46	7.92	5.62	3.31	9.46	7.92	4.85	10.23	8.69	9.46	7.15
Basswood	4.08	3.31	3.31	4.85	1.77	1.00	4.85	4.85	1.77	4.08	3.31	3.31	1.77
Birch	4.08	6.38	9.46	7.92	4.85	1.00	11.00	9.46	2.54	10.23	6.38	6.38	5.62
Cedar	3.31	4.85	11.77	6.38	4.08	4.85	3.31	4.85	1.00	7.92	4.85	4.85	4.08
Fir	N/A	3.31	6.38	5.62	8.69	N/A	5.62	7.92	N/A	7.15	1.77	7.15	8.69
Hemlock	N/A	3.31	5.62	4.85	N/A	N/A	3.31	4.08	2.54	2.54	4.85	4.08	3.31
Other Hardwood	4.85	6.38	7.92	7.15	5.62	2.54	8.69	7.15	3.31	7.15	7.15	5.62	7.15
Oak	3.31	7.15	5.62	4.08	5.62	2.54	5.62	7.15	4.08	4.85	5.62	4.08	5.62
Pine	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23
...Jack	5.62	4.08	13.31	10.23	10.23	6.38	11.77	10.23	7.92	12.54	10.23	13.31	11.00
...Red	12.54	5.62	15.62	11.00	12.54	6.38	13.31	12.54	7.15	14.08	10.23	9.46	9.46
...White	12.54	5.62	7.15	7.92	11.00	7.92	7.15	7.92	5.62	7.15	9.46	7.15	7.92
Spruce	14.85	5.62	14.08	9.46	12.54	5.62	11.00	10.23	4.85	11.77	13.31	9.46	6.38
Tamarack	6.38	4.08	6.38	4.85	9.46	4.85	5.62	5.62	6.38	5.62	12.54	7.15	4.85
Fuelwood ¹	4.85	5.62	9.46	7.92	5.62	3.31	9.46	7.92	4.85	10.23	8.69	9.46	7.15

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

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

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(d)(e) Mixed products (stumpage value per cord). Only for use with red pine, white pine and spruce.

2011 Rates - Effective Nov. 1, 2010

ZONES													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodge-ville	Rhine-lander	Adams	Richland Center	Hay-ward	Eau Claire	River Falls	Sparta
Pine													
Red	38.00	25.00	45.00	45.00	43.00	45.00	45.00	43.00	32.00	48.00	42.00	45.00	39.00
White	36.00	17.00	34.00	35.00	34.00	14.00	16.00	39.00	16.00	18.00	39.00	35.00	21.00
Spruce	25.00	22.00	33.00	34.00	30.00	42.00	15.00	35.00	23.00	35.00	29.00	15.00	23.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(e)(f) Mixed products by weight (stumpage value per ton). Only for use with red pine, white pine and spruce.

2011 Rates - Effective Nov. 1, 2010

ZONES													
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodge-ville	Rhine-lander	Adams	Richland Center	Hay-ward	Eau Claire	River Falls	Sparta
Pine													
Red	17.00	11.00	20.00	20.00	19.00	20.00	20.00	19.00	14.00	21.00	18.67	20.00	17.00
White	17.00	8.00	17.00	17.00	16.00	6.67	7.62	19.00	8.00	9.00	18.57	17.00	10.00
Spruce	13.00	11.00	17.00	17.00	15.00	21.00	7.50	18.00	12.00	18.00	14.50	8.00	8.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

NR 46.30(2)(a)(c) Piece products (stumpage value per piece).

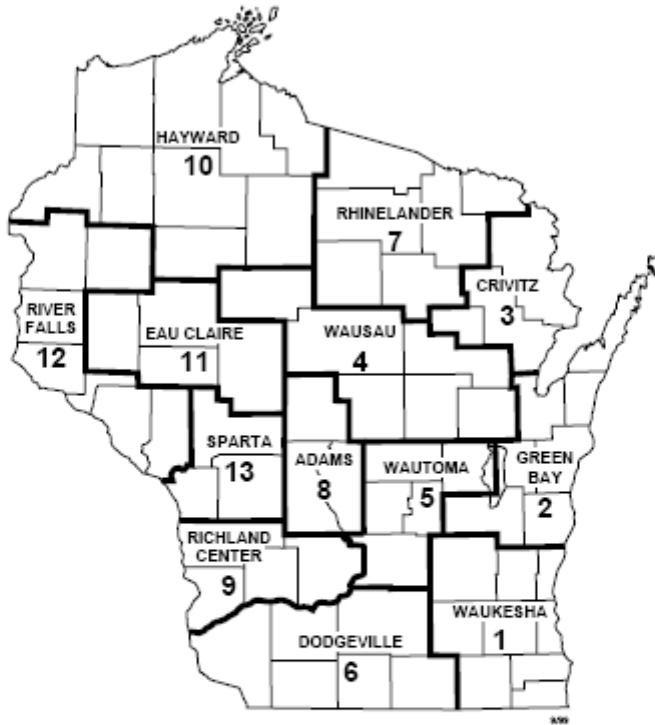
2010 Rates - Effective Nov. 1, 2009

ZONES												
1	2	3	4	5	6	7	8	9	10	11	12	13
Wau-kesha	Green Bay	Crivitz	Wausau	Wau-toma	Dodge-ville	Rhine-lander	Adams	Richland Center	Hay-ward	Eau Claire	River Falls	Sparta
Posts & Poles												
7 and 8 ft.	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
10 and 12 ft.	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
14 and 16 ft.	4.00	3.00	3.00	4.00	3.00	4.00	3.00	4.00	4.00	4.00	4.00	3.00
18 and 20 ft.	7.00	6.00	5.00	7.00	7.00	7.00	6.00	8.00	7.00	8.00	7.00	6.00
21 and 30 ft.	10.00	9.00	8.00	10.00	9.00	10.00	8.00	11.00	10.00	11.00	10.00	9.00
31 and 40 ft.	17.00	15.00	13.00	20.00	16.00	17.00	27.00	19.00	17.00	20.00	17.00	15.00
41 and 50 ft.	26.00	23.00	20.00	25.00	24.00	26.00	27.00	29.00	26.00	28.00	26.00	23.00
51 and 60 ft.	36.00	32.00	27.00	37.00	33.00	36.00	30.00	36.00	45.00	39.00	36.00	32.00
61 and 70 ft.	47.00	42.00	43.00	48.00	43.00	47.00	39.00	47.00	47.00	51.00	47.00	41.00
Christmas Trees												
Unsheared	2.00	2.00	2.00	2.00	2.00	2.00	4.00	2.00	2.00	3.00	2.00	4.00
Sheared	7.00	7.00	7.00	7.00	7.00	7.00	5.00	7.00	7.00	7.00	7.00	7.00

Note: Stumpage values used to calculate severance and yield taxes during any specific period are intended for the purposes of the Forest Crop Law and Managed Forest Law. They are not a guarantee of actual market prices. Actual market prices can fluctuate, both up and down, and are the product of macro and micro-economic conditions reflecting specific factors of each individual sale.

(g) (h) Map of severance and yield schedule zones.

Severance and Yield Schedule Zones



History: Cr. Register, January, 1980, No. 289, eff. 2-1-80; r. and recr. (2), Register, October, 1980, No. 298, eff. 11-1-80; r. and recr. (2) (a) to (c), Register, October, 1981, No. 310, eff. 11-1-81; r. and recr. (2) (intro.), (a) to (c), Register, October, 1982, No. 322, eff. 11-1-82; am. (1) (d), r. and recr. (2) (a), (b) and (c), Register, October, 1983, No. 334, eff. 11-1-83; am. (2) (a) (b) and (c), Register, October, 1984, No. 346, eff. 11-1-84; r. and recr. (2) (a), (b) and (c), Register, October, 1985, No. 358, eff. 11-1-85; resumm. from NR 46.09 and am. (1) (d) and (2) (intro.), r. and recr. (2) (a) to (d), Register, October, 1986, No. 370, eff. 11-1-86; r. and recr. (2) (a) to (d), Register, October, 1987, No. 382, eff. 11-1-87; r. and recr. (2), Register, October, 1988, No. 394, eff. 11-1-88; r. and recr. (2) (a) to (c), Register, October, 1989, No. 406, eff. 11-1-89; r. and recr. (2) (a) to (c), Register, October, 1990, No. 418, eff. 11-1-90; r. (1) (a), resumm. (1) (f) to be (1) (e), r. and recr. (2) (a) to (c), Register, October, 1991, No. 420, eff. 11-1-91; r. and recr. (2) (a) to (c), Register, October, 1992, No. 442, eff. 11-1-92; r. and recr. (2) (a) to (c), Register, October, 1993, No. 454, eff. 11-1-93; r. and recr. (2) (a) to (d), Register, October, 1994, No. 466, eff. 11-1-94; r. and recr. (2) (a) to (c), Register, October, 1995, No. 478, eff. 11-1-95; r. and recr. (2) (a) to (c), Register, October, 1996, No. 490, eff. 11-1-96; r. and recr. (2) (a) to (c), Register, October, 1997, No. 502, eff. 11-1-97; r. and recr. (2) (a) to (c), Register, October, 1998, No. 514, eff. 11-1-98; r. and recr. (2) (a) to (d), Register, October, 1999, No. 526, eff. 11-1-99; reprinted to correct table titles, Register, January, 2000, No. 529; r. and recr. (2) (a) to (c), Register, October, 2000, No. 538, eff. 11-1-00; CR 01-036; am. (1) (e) and r. and recr. (2) (a) to (c), Register, October 2001 No. 550, eff. 11-1-01; CR 02-047; r. and recr. (2) (a) to (c), Register, October 2002 No. 562, eff. 11-1-01; CR 03-034; r. and recr. (2) (a) to (c), Register, October 2003 No. 574, eff. 11-1-03; CR 04-048; r. and recr. (2) (a) to (c), Register, October 2004 No. 586, eff. 11-1-04; CR 05-030; r. and recr. (2) (a) to (c), Register, October 2005 No. 598, eff. 11-1-05; CR 06-027; am. (1) (a) 1., r. and recr. (2) (a) to (c), resumm. (2) (d) to be (2) (e), cr. (2) (d), Register, October 2006 No. 610, eff. 11-1-06; CR 07-024; resumm. (1) (a), (b), (c), (d) and (e) to be (1) (b), (c), (d), (e) and (g) and am. (1) (e), cr. (1) (a) and (f), r. and recr. (2) (a) to (d), Register, October 2007 No. 622, eff. 11-1-07; CR 08-023; r. and recr. (2) (a) to (d), Register, October 2008 No. 634, eff. 11-1-08.

SECTION 11. EFFECTIVE DATE. This rule shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22 (2) (intro), Stats.

SECTION 12. BOARD ADOPTION. This rule was approved and adopted by the State of Wisconsin Natural Resources Board on _____.

Dated at Madison, Wisconsin _____.

STATE OF WISCONSIN
DEPARTMENT OF NATURAL RESOURCES

(SEAL)

By _____
Matthew Frank, Secretary