

Report to  
Legislative Council Rules Clearinghouse  
NR 46, Wis. Adm. Code  
Natural Resources Board Order No. FR-13-07

Wisconsin Statutory Authority

ss. 77.06(2), 77.82(3)(c), 77.91(1) and 227.11(2)(a), Stats., interpreting s. 77.06(2) and subch. VI of ch. 77, Stats.

Federal Authority

N/A

Court Decisions Directly Relevant

None

Analysis of the Rule - Rule Effect - Reason for the Rule

The proposed rule includes:

1. The annual stumpage rate adjustments. Sections 77.06(2) and 77.91(1), Stats., require that the department establish stumpage rates (values) used in calculating severance and yield taxes on timber harvested from land enrolled in the Forest Crop Law and Managed Forest Law. This rule would repeal and recreation s. NR 46.30(2) to revise the stumpage values to be used in calculating severance taxes and yield taxes for timber harvested during the period of November 1, 2007 and October 31, 2008. Thirteen separate zones reflect varying stumpage values for different species and products across the state. The average change for saw timber is a 0.32% increase over current rates. The pulpwood prices, on average, would increase 1.52%. Stumpage values are collected from private, state and county timber sales to be used in calculating the proposed stumpage rates.

2. Catastrophic loss (30% reduction in stumpage value) is granted when timber harvested meets requirements set in s. NR 46.30(1). The proposal is to reduce the acreage requirement from 10 to 5 contiguous acres and to increase the reduction in stumpage value from 30% to 70% for catastrophic loss granted as a result of fire.

3. Application fee revision resulting from 2005 Wisconsin Act 299. Previously petitions and orders of designation covered all land under the same ownership in the same municipality. Act 299 removed the municipality requirement. All land under the same ownership will be included on one petition. If there is more than one county, the order of designation must be recorded in each county. The change proposed would require an application fee of \$20/county on the petition to cover the recording costs in each county.

Agency Procedures for Promulgation

Public hearings, Natural Resources Board final adoption, followed by legislative review.

Description of any Forms (attach copies if available)

None

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