

February 14<sup>th</sup>, 2024

## **Testimony on Senate Bill 999**

### **Senate Committee on Financial Institutions and Sporting Heritage**

Thank you, Chairman Stafsholt and other Senate committee members, for having a hearing on Senate Bill 999 relating to vehicle access to roads and trails on open managed forest land.

Within the managed forest land program, there are categories. The first category is closed MFL, which provides property owners with tax reductions while continuing to keep these forests closed for private use only. The second category is open MFL, which provides property owners with even greater tax reductions, with the requirement that the forest be open for public access for activities such as hunting, fishing, hiking, sightseeing, and cross-country skiing.

This bill would require parcels registered as open in the MFL program to be accessible for motorized vehicle use without the ability to restrict access for trails and roads that run through a property, as long as that trail is at least 9 feet wide and maintained for vehicular travel. ATVs, UTVs, snowmobiles, and noncommercial vehicles up to 8,000 pounds will be allowed on trails and roads.

To support the property owners who may be concerned about the damage that these vehicles may cause to their trails and roads, we will be putting in place a grant program managed by the DOT that will provide full reimbursements for maintenance of the roads on a first-come, first-served basis. Also, to ensure that damage to roads is mitigated, this bill does allow owners of Open MFL to shut down their properties to motorized vehicle access from April 1st to the first Saturday of May to avoid the muddy spring thaws.

Finally, the bill provides property owners with the ability to transfer their property from an open to closed MFL designation within a year of its passage without any sort of repercussions.

This bill will simply ensure that open-access properties are truly open to all forms of outdoor recreational opportunities.

I am grateful for the opportunity to work on this bill with my colleague from the Senate, Senator Felzkowski. Thank you for your time today, and thank you for your consideration of this bill.



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**Testimony of Wisconsin Department of Transportation**  
**Assistant Deputy Secretary Joel Nilsestuen**  
**Before the Senate Committee on Financial Institutions and Sporting Heritage**  
*February 14, 2024*

**Re: Senate Bill 999, relating to administration of a Managed Forest Land road repair program.**

Thank you, Chairman Stafsholt, and members of the Committee for your consideration of the department's input on Senate Bill Senate Bill 999, relating to administration of a Managed Forest Land road repair program.

The Managed Forest Land program allows an owner to prohibit the use of motor vehicles on any open Managed Forest Land. The proposed bill modifies that ability by requiring the owners of open Managed Forest Lands with roads or trails that are maintained at a minimum width of 9 feet or greater to permit public access for the operation certain types of vehicles. Trails or roads may be closed to all vehicles from April 1 to the first Saturday of the following May each year.

The bill also creates a new continuous SEG appropriation funded at \$1,500,000 from the forestry account of the conservation fund. WisDOT is authorized to administer a Managed Forest Land road repair program funded under this new appropriation to support repair of roads damaged by vehicle use. Additionally, WisDOT must promulgate rules to administer the program. These rules must establish the following:

- Grants must be awarded in the order in which applications are received.
- Grants must be used for maintenance, not improvement, of roads and trails.
- Grants must pay 100% of the actual costs incurred by the landowner to complete eligible maintenance activities.

While the idea of assisting landowners for damages due to public use is justifiable, the proposed bill is ambiguous about the types of damage eligible for repair, citing only damages from "vehicles operating as authorized," and is silent on the types of maintenance activities eligible to address those damages. WisDOT is granted rule making authority for this program, where it is assumed those uncertainties would be further clarified, but is also required to implement the program starting ten (10) months from the bill's effective date. With no clear statutory guidance on these eligibility questions, WisDOT would need to develop supplemental program guidance to administer the program until the rule making process could be completed.

It should also be noted that program funds come from the forestry account of the conservation fund and must be implemented in coordination with DNR's Managed Forest Land program. Prior to implementation of the program, WisDOT would need to

ensure eligible activities were eligible under all conservation fund regulations. WisDOT and DNR will need to establish working procedures for ensuring grant applicant eligibility prior to award. Examples of possible coordination include determining applicant enrollment in DNR's Managed Forest Land program, condition assessments of eligible roads or trails, or certification that eligible maintenance activities were completed to programmatic requirements.

Thank you for the opportunity to comment on SB 999. We are available to take questions at this time.

For item 2, eliminating the ATV/UTV 1,000-foot or less length restriction and the stop requirement for bridges will increase exposure of ATV/UTV operators to bridge traffic and increase the likelihood that an ATV/UTV may enter the facility in an unsafe or inconsistent manner, surprising motorists on the highway. Longer bridges may have sight distance limitations. There are major river crossings with significant traffic volumes and truck usage that would be included under the bill.

For item 3, The provisions in WisDOT's Highway Maintenance Manual provide staff with guidance in making engineering decisions to regulate requests for ATV routes or trails to be on short segments of state trunk highways. Factors that are considered include if an ATV route or trail would be compatible with state highway traffic, existing and future highway improvement projects, and the safety and operations of all highway users. Current WisDOT policy allows ATV/UTVs on state trunk highways only to establish local route and trail continuity where a connection is needed because local road intersections are offset. However, the potential for short segment requests solely to get to bars or restaurants with bars being taken out of WisDOT's hands conflicts with the Zero in Wisconsin safety strategy.

The roadway safety concerns that arise from this bill for all road users must be considered, and we would look forward to further discuss ATV/UTV safety statistics and trends in the state. WisDOT welcomes the opportunity to work with stakeholders to evaluate and potentially revise existing policy in determining when and where ATV/UTVs would be allowed on the state trunk highway system.

Thank you for your time and consideration. I would be happy to answer any questions you might have.

Re:  
SB 959



## Senate Committee on Financial Institutions and Sporting Heritage

### 2023 Senate Bill 999

### *Motorized Vehicle Access to Roads and Trails on Open Managed Forest Land*

*February 14, 2024*

Good afternoon, Chair Stafsholt, and members of the Committee. My name is R.J. Wickham, and I am the Tax Law Section Chief with the Wisconsin Department of Natural Resources. The Tax Law Section is charged with administering Wisconsin's Forest Tax Laws to include the Managed Forest Land (MFL) program. Thank you for the opportunity to testify, for informational purposes, on Senate Bill 999 (SB 999), related to motorized vehicle access on MFL open to public access.

MFL enrollments total 3,485,191.380 acres across 50,468 orders. 924,547 acres are open to public access impacting 4,768 orders and approximately 3,000 unique landowners.

As defined in s. 77.80, the purpose of MFL is “...to encourage the management of private forest lands for the production of future forest crops for commercial use through sound forestry practices, recognizing the objectives of individual property owners, compatible recreational uses, watershed protection, development of wildlife habitat and accessibility of private property to public for recreational purposes”. This bill expands public access on MFL orders designated as open to public access from hunting, fishing, hiking, sight-seeing, and cross-county skiing to also include motorized use for the operation of any noncommercial motor vehicles with a gross weight of 8,000 pounds or less.

While the addition of motorized use on MFL open lands further promotes access to private lands to the public for recreational purposes and has the potential to provide other benefits that additional access and tourism brings, it is a significant departure from current access requirements. This statutory change has the potential to create some unintended consequences impacting MFL landowners and the public that include:

- **Increase MFL lands designated as closed to public access.** There are approximately 4,768 current MFL orders that have land designated as open to public access. A maximum of 320 acres per ownership, per municipality (city/town/village) may be designated as closed, and MFL landowners are permitted, without fee, to modify their open or closed designation twice during their MFL entry period. SB 999 includes provisions granting landowners an additional modification opportunity allowing them to make a total of three access modifications. This change has significant potential to reduce the MFL acres open to public access.
- **Increase MFL lands withdrawn without tax and fee.** MFL landowners are also eligible to withdraw lands without tax and fee due to any material changes to their contracts, and the department would consider this a material change. The extent to which landowners may withdraw their lands without tax and fee based on this change is unknown, but the potential is high.

- **Increased burden on MFL landowners with lands open to public access to practice sound forestry.** The proposed legislation allows the landowners to close roads on the property for a designated temporary period in April/May annually to limit damage caused by vehicular access. This timing is unlikely to cover the full time period where limited access to roads should be granted and may cause the landowner to fall out of compliance with certification and forestry best management practices.
- **Increased burden on MFL landowners with lands open to public access to meet requirements of lands designated as open to public access.** It is unclear to what extent there would be an added responsibility on the landowner to maintain infrastructure such as signage designating roads and trails as authorized for motorized access, and gates for those roads and/or trails not authorized for motorized access. Additionally, motorized access to roads at any time may create conflicts amongst recreational users.

Since enacted in 1985 the MFL program has been subject to frequent statutory changes causing instability and inefficiencies. 2015 Wisconsin Act 358, adopted in April 2016, made sweeping changes to the MFL program to reduce administrative complexity, while maintaining social acceptance of the program. The concerns already mentioned could create additional administrative burdens for the DNR with limited public gain.

- **Potential surge in open to closed access modifications.** The proposed change could create an initial surge of questions and requests from MFL landowners to modify their MFL designation from open to closed. It is unclear the amount of staff time that would be needed to address these questions and changes, but it could be significant.
- **Increased recording fees.** Whenever MFL orders are modified the department must issue and record amendment orders with the County Register of Deeds where the lands are located with an associated recording fee paid by the department.
- **Requirement to promulgate rule** – SB 999 clearly charges the Department of Transportation to administer a MFL road repair program, however, the proposed law will also require DNR to promulgate rules to further detail requirements to administer motorized access to include defining what a “maintained” road and/or trail is and establishing signage requirements detailing road and/or trails that are accessible for motorized access.
- **Redirect DNR resources from sound forest practices.** The inclusion of motorized access on open MFL will divert critical DNR staff resources from the implementation of sound forest management practices to assist landowners with enforcement of authorized and unauthorized motorized access violations, addressing recreation user conflicts, and addressing MFL Certified Group nonconformance cases to maintain Forest Certification Standards.

On behalf of the Department of Natural Resources, thank you for your time today. I would be happy to answer any questions you may have.

Remarks from Bryan Much, President, Wisconsin Off-Highway Motorcycle Association  
2023 SB 999 (Managed Forest Land Roads)  
14 Feb 2023

I support the concept of gaining access to managed forest land roads but oppose the bill in its present form because it does not properly address off-highway motorcycles (OHMs). An amendment is required to correct some errors in the bill. If someone is not familiar with OHMs, it can be confusing to sort through the details of the OHM law. I am here today to assist by clarifying some points and hopefully will see the necessary corrections being made.

Without these corrections, limited use off-highway motorcycles would not be allowed on MFL roads. It is likely that some key connections with routes and trails will involve access to MFL roads. Excluding limited use OHMs from using MFL roads and making those connections is contrary to the intent and benefits of this bill.

An off-highway motorcycle is a trail capable motorcycle.

23.335 (1) (q) "Off-highway motorcycle" means a 2-wheeled motor vehicle that is straddled by the operator, that is equipped with handlebars, and that is designed for use off a highway, regardless of whether it is also designed for use on a highway. "Off-highway motorcycle" does not include an electric bicycle, as defined under s. 340.01 (15ph).

An off-highway motorcycle can be a DOT licensed motor vehicle that can be ridden on the highways. These are commonly (but not statutorily) known as dual sport or adventure motorcycles.



ATV, OHM, and Snowmobile Routes, as described in the statutes, are not being considered for MFL roads. Instead, there is language in the bill to allow:

“ . . . the owner of open managed forest land with roads or trails that are maintained at a width of not less than 9 feet for vehicular travel shall permit public access to the roads and trails for the operation of any noncommercial motor vehicle with a gross weight of 8,000 pounds or less and any all-terrain vehicle, utility terrain vehicle, or snowmobile registered for public use under s. 23.33 (2) or 350.12 (3) or operated by a nonresident as authorized by a trail pass or trail use sticker issued under s. 23.33 (2j) or 350.12 (3j).”

As mentioned earlier, a DOT licensed OHM could operate on MFL roads as “any noncommercial motor vehicle with a gross weight on 9,000 pounds or less”.

You can see there is no provision for a limited use off-highway motorcycle with a trail use sticker in the bill. ATVs, UTVs, and snowmobiles are listed in the bill. Limited use OHMs need to be added to that list.

It would not be appropriate to list OHMs generally in the list that requires a trail use sticker. This is because the street licensed OHMs would already be entitled to be on the MFL roads without a sticker. There is no requirement for a street licensed OHM to have a trail use sticker unless it is being operated on public trails.

If the requirement for MFL roads is for unlicensed conveyances like ATVs/UTVs/snowmobiles is to have a trail sticker, then it would also be appropriate for a limited use OHM to have a sticker.

As a side note, the OHM statute also defines an “off-highway motorcycle corridor”. Riding on MFL roads on a limited use OHM seems to also align with the definition of an OHM corridor. I don’t think OHM corridor needs to be addressed here since the bill with the proposed amendment would already address limited use OHM access to MFL roads on its own.

23.335 (1) (s) “Off-highway motorcycle corridor” means an off-high way motorcycle trail or other established off-highway motorcycle corridor that is open to the public for the operation of off- highway motorcycles for recreational purposes but does not include an off-highway motorcycle route.

**Recommendation for an amendment to properly address OHMs in the bill.**

Page 3, line 13 already creates an entry in 77.81 for the definition of "off-highway motorcycle".

An additional entry needs to be made to create: 77.81 (\_\_\_) "Limited use off-highway motorcycle" has the meaning given in s. 23.335 (1) (o).

Page 4, line 4: after "vehicles," add "limited use". (This changes "off-highway motorcycles to "limited use off-highway motorcycles".

Page 4, line 12: after "utility terrain vehicle." Add "limited use off-highway motorcycle,". (This changes it to read ". . . utility terrain vehicle, limited use off-highway motorcycle, or snowmobile . . .)

Page 4, line 13: after "23.33 (2)", add ", 23.335 (2)". (This changes it to read ". . . 23.33 (2), 23.335 (2), or 350.12 (3) or . . ."). (This adds the registration requirement from the OHM statute.)



Bryan Much  
President  
Wisconsin Off-Highway Motorcycle Association





**Partners in Forestry-- Managed Forest Law February 2024  
Senate Bill 999 comments**

*The Managed Forest Law (MFL) program is a landowner incentive program that encourages sustainable forestry on private woodland. WDNR*

Why would you want to jeopardize this program which supports industries and offers economic, environmental, social and intrinsic benefits to society?

**Responsible Party: Who will be responsible for the consequences of this bill?** Which include,

1: Degrade forests by unwelcome motorized uses including introduction-spread of invasive species, facilitate thrash dumping and threaten regeneration (as we well know- all riders do not stay on trails). Envision ATVs running on trails in pine barrens habitat during a drought- a time when we would not put forestry equipment in because of fire concerns.

The bill facilitates theft as our experience has demonstrated, with open gates theft is common.

2: Reduce public access by landowners either closing or withdrawing from MFL. You offer the option to close—does that include unlimited acreage? Do you offer an option to withdraw penalty free? Many outdoor enthusiasts seek a quiet experience, free of motorized traffic noise, and find that on MFL Open lands. Are their rights not important?

3: The April only restriction to prohibit motor usage is laughable at best. Many woods roads in WI have not frozen this winter, and some soil conditions will not support motorized use even well into summer. Does the legislature know more about a landowner's roads than the owner?

4: Economic despair is something I experienced several consecutive years on a pine MFL entry, with light soils which would have supported spring logging. Unwelcome snowmobile traffic through the winter compacted the roads into packed ice making opening them for break-up logging impossible. We must not promote these circumstances; they harm landowners and the industry.

5: Involving DOT in private woods roads funding and upkeep is contrary to the spirit of an agency which should keep our transportation system safe and healthy. Even if a landowner does receive compensation, why should he-her be faced with the turmoil?

invigorate the forest products industry in WI. Apparent suggestions include:

1, Work with science, the USDA Forest Products Lab (in Madison), the industry and local communities to find, promote and utilize more markets for lower value wood products, as pulpwood for paper continues to decline in demand. We need to continually thin growing stands for them to eventually produce high value saw timber and veneer.

2, Work to locate more value-added, non-polluting forest products manufacturing facilities to produce high value products in the very region the high-quality timber grows. This could accent our local economies, keep our talented young folks meaningfully employed and utilize our forests to their greatest potential in the future. For example, a truckload of high value hardwood logs leaves our area with a value of ~\$5,000. Turning that same wood into high value consumer goods would multiply that number, with our local economy benefitting.

(1) There have been private land closures of public trails in recent years in northern WI because of riders going off trail. A decade ago, I was on a committee to help design environmentally and rider safe ATV-UTV trails on the Ottawa National Forest. Environmental groups had stopped these trails several times through the Administrative Appeal Process—each time prevailing on the ‘law enforcement’ issue.

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Chair Stafsholt and members of the Senate Committee on Financial Institutions and Sporting Heritage

My name is Jim Swanke, General Partner, Swanke Timberland Limited Partnership, a Wisconsin Limited Partnership. I am also a Lecturer in the School of Business at the University of Wisconsin-Madison. I appreciate the opportunity to comment on SB 999

Swanke Timberland Limited Partnership holds 5,500 acres of timberland in Rusk, Barron and Shawano Counties. All the acreage is MFL open and under a non-industrial classification. My family has been practicing sustainable forestry on our timberlands going back to the 1800s. I grew up in Ladysmith and the area where my lands are located I consider my home town.

The partnership has been set up so the land holdings are passed onto future generations on a sustainable basis without development.

The mission of our family going back to the beginning is to produce good quality timber without ~~non-~~ motorized recreation to protect the road system and the environment. We produce roughly 500,000 board feet of logs and 4,000 cords of pulp per year, contributing to Wisconsin \$24 billion forest products industry.

The MFL tax law status is 100% open to the public with 50-year MFL contracts. We allow the counties and snowmobile clubs to cross our properties during the winter.

We are opposed to SB 999 for a number of reasons:

1. How do we manage long-term when the MFL program is continually changing, creating a "moving target"? Forestry objectives are long term and the MFL program needs stability.
2. The partnership properties are not suited to unrestricted motorized travel as the soils are heavy silt loam. The roads are suited for one season, the winter months when frozen ground conditions exist.
3. The Partnership is not allowed to put all the acreage in the closed MFL law because of the 320-acreage restriction per town.
4. Withdrawal of all properties from MFL program would result in exorbitant costs because of the severance tax penalties.
5. If the Partnership is pushed into closed status or out of the MFL program, in order to control motorized vehicles, we will not allow public access, eliminating 5,500 acres open to public use.
6. *The people using on our properties have commented verbally and in writing their appreciation for not having to compete with ATVs during their recreational pursuit.*
7. All of our lands are in 50-year MFL contracts and public motorized uses were not part of the allowed uses when we enrolled. A change to allow motorized access is a material change to the scope of these contracts.

Because of all of these considerations, we are opposed to the passing of SB999. Keeping the current law intact will allow the partnership lands to remain in MFL with all acreage open to public

access. This would also allow for my family to benefit and enjoy the timberland for many years to come.

These lands are in a forestry incentive program, but please remember these are private lands. Enacting this bill into law would take away a significant portion of our private property rights. We understand that there may be other issues of concern relating to industrial forest tax law lands, but we feel that this bill unfairly punishes and burdens the small private landowner in Wisconsin. I also wish to note that part of your Committee title is "Sporting Heritage". This bill will result in the loss of significant acres of lands open for public hunting in Wisconsin. We prefer to keep the Swanke Timberland properties open for use with our own control over motorized access.

Thank you for the opportunity to express my concerns.

Jim Swanke

General Partner – Swanke Timberlands



# Wisconsin Woodland Owners Association, Inc.

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## Wisconsin Senate Committee on Financial Institutions and Sporting Heritage Public Hearing on February 14, 2024

### WVOA in Opposition to SB 999 relating to Vehicle Access to Roads and Trails on Lands Designated as Open under the Managed Forest Law (MFL) program

Thank you, Mr. Chairman and Committee members,

I am Don Hoffman, the president of the Wisconsin Woodland Owners Association (WVOA), and with me is our executive director, Nancy Bozek. WVOA represents more than 1600 members with over 260,000 forested acres across the state with a mission of sustainably managing our woodlands. The majority of our members have professional management plans and most of those plans include enrollment in the Managed Forest Law program (MFL).

In the limited time I had to query our Board of Directors and regional Chapter Chairs, there was universal agreement that this bill will have serious negative impacts on our ability to sustainably care for our private woodlands.

Since the MFL program was enacted in 1985, lands designated as open under the program have allowed for five public activities - hunting, fishing, hiking, sight-seeing, and cross-country skiing. These are reasonable activities that tread lightly on fragile landscapes. Allowing motorized vehicles up to 8,000 pounds is NOT reasonable. It includes full-size pickup trucks that could be driven on trails never built for that purpose. This traffic will compact fragile soils, bring in invasive species, and create erodible ruts on slopes. Impromptu traffic off trail to turn around, avoid an obstacle or extract a vehicle will further damage delicate regeneration and wildlife habitat. Private trails are not built or marked for trail riding and may contain hazards not known to the public or even the landowner. This brings up a serious question of liability.

We also view this bill as burdensome to administer and enforce. The bill acknowledges that there will be damage to private roads and trails by creating a DOT grant program funded by conservation fund dollars. However, this grant does not cover additional damages such as bringing in invasive species and the possibility of wildfires or illegal dumping. This puts the burden on the landowner to mark the trails and hazards, and places them in the difficult role of enforcer if trail riders don't understand or respect the limits of this legislation. When damage occurs, landowners must apply for grants and wait for approval and repair by even larger vehicles.

If this bill becomes law, our prediction is that you will see a substantial reduction in lands designated as Open under the MFL program, which will actually decrease opportunities for allowed activities. The additional burdens and damage will also discourage new enrollments in the MFL program which will decrease sustainably managed acres in Wisconsin and the economic benefits and jobs it provides to our citizens. As a minimum, if passed, existing MFL contracts with open lands should be grandfathered as is or allowed to exit the program without penalty.

Respectfully,

  
Don Hoffman, President



February 14, 2024

TO: Senate Committee on Financial Institutions and Sporting Heritage

**RE: Letter of Testimony – SB 999, Managed Forest Law (MFL)**

Dear Chair Stafsholt and Committee Members:

**On behalf of Wisconsin's Green Fire and members of our Public Lands and Forestry Work Group, we oppose 2023 SB 999.**

Forests in Wisconsin today cover approximately 17 million acres, with 11.8 million acres of that total (70%) in private ownership. For almost 100 years, the Wisconsin legislature has determined it is in the public interest to provide tax incentives to private forest owners.

Since its adoption into law in 1985, the Managed Forest Law (MFL) has been a conservation success story. Today, MFL helps private forest landowners care for well-managed forests and their many conservation benefits. It helps assure a steady supply of timber and forest products. It supports what is today a \$24 billion forestry sector that supports over 61,000 full-time jobs. It helps assure responsible opportunities for public recreation while balancing property owners' rights and interests.

Today, over 3.4 million private forest acres (28% of the total) are enrolled in Wisconsin's Managed Forest Law. Of those enrollments, 959,618 acres (27%) are enrolled as open lands and would be affected by SB 999. Lands designated as open MFL provide public access for five recreational activities: **hunting, fishing, hiking, sight-seeing, and cross-county skiing.**

The great majority of owners of MFL open enrollment lands are large ownerships, almost always >1,000 acres, typically owned by forest products businesses and institutional investors who do not reside on their properties, and who often contract for forest management services. These larger MFL ownerships are usually intensely managed for timber supply and have a strong need to control costs and manage operations efficiently in order to maintain profitability.

For many family forest owners who own 40–100 acres, MFL is an attractive incentive that helps their pocketbook and provides "lifestyle" benefits for recreation and outdoor experiences. However, for most large institutional forest owners (the majority of MFL open enrollees), enrollment in MFL is part of a business plan that carefully weighs costs and revenues to ensure a profitable long-term investment.

**We believe SB 999 raises several significant concerns and will quickly cause unintended consequences if enacted.**

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Senator Russ Feingold  
Dr. Patty Loew  
Dr. Patricia McConnell  
Tia Nelson  
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**Among the primary concerns or unintended consequences of SB 999:**

- Requiring MFL enrollees to allow motorized access on all roads will be difficult if not impossible to monitor and is likely to result in extensive damage to roads and surrounding forests and other habitats.
  - Even if public funds for road repair are made available, many open MFL owners are not set up to monitor and respond to such impacts. They will at a minimum absorb significant additional costs simply to monitor and manage road repairs, which would likely become annual activities.
- Most forest roads were not designed or constructed to support year-round use. The provision for road closure in the month of April will in no way prevent the type of road damage from motorized use that can occur at any time during spring thaw or when roads are saturated and impassable.
  - In many years on heavy soils periodic summertime rain events result in saturated soils and forest access roads would be damaged by motorized vehicles. For example, consider the impact of unregulated road use at almost any time in this winter of 2023-2024 and the impact it would create.
- For those enrollees who remain in open enrollments, the net effect of road damage and disruptions to other users would be significant.
  - From extensive experience, land managers and private landowners have found that many operators of ATVs, UTVs and 4 X 4 vehicles frequently go off established roads and trails and do not limit their activities to dry road conditions.
- Unregulated and unmonitored motorized use will increase the risk of invasive species spread, damage to sensitive habitats, litter, and vandalism. It would also increase the risk of fire during high fire danger periods caused by vehicles or incidental human activities in remote areas.
  - Almost any other ownership type that allows motorized use would have more ability to restrict uses than an MFL open enrollee under this bill.
- If SB 999 is enacted, there will be a certain and immediate transition to MFL closed enrollment by a large number of the open enrollment owners.
  - This will have the effect of significantly reducing public access opportunities of any kind for those properties, including hunting, fishing, and hiking.
- Even more significantly, transition to closed enrollment will increase per-acre taxes significantly. For lands entered after 2004, the current (2023) MFL tax rate would increase from \$1.68 to \$9.49 per acre, a more than 500% increase.
  - This increase in many cases would erode the business case for continued forest management, increasing the likelihood that forests would be converted to development or subject to unsustainable uses.
- Although MFL enrollment is not legally considered a contract, MFL enrollees should have a reasonable expectation that their long-term commitment will not be dramatically altered by changes in the law.
  - Enactment of SB 999 would violate that expectation and generate significant loss of trust from future enrollees, reducing participation and weakening the program overall.



While we support appropriate opportunities to expand motorized uses, we believe that enactment of SB 999 would create costs, disruptions and would generate far more problems than it solves.

**We respectfully oppose this legislation.**

Thank you for your consideration,

*Ron Eckstein*

Ron Eckstein  
Chair, Public Lands and Forestry Work Group  
Wisconsin's Green Fire

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**Wisconsin  
Alliance of  
Forest Owners**

*promoting healthy & productive woodlands*

**Other lands to consider for trail access.**

We believe this bill was partially based upon the fact that MFL landowners receive a property tax reduction for signing a contract with the state. If the intent is to look at providing greater access for motorized activities perhaps there is also an opportunity to look at other lands that receive property tax breaks. See table that follows.

<b>Comparing Wisconsin Lands that Receive Special Taxation</b>	
There are 1,000,000 acres of open MFL land. There are 25,000,000 acres of agricultural land that receives even a bigger property tax reduction.	
<b>MFL Open Land, Statistics and Requirements</b>	<b>Agricultural Classed Lands Receiving Use-Value Taxation</b>
<b>Number of Acres Enrolled in MFL Open:</b> 1,022,000 acres	<b>Number of Acres Classified as Agricultural:</b> 23,700,000 acres
<b>Tax Rate:</b> MFL Open lands enrolled after 2005 are taxed at \$1.90 per acre.	<b>Average Tax Rate:</b> \$3.00/acre
<b>Value of forest lands and taxes:</b> <ul style="list-style-type: none"> <li>• Forest lands were valued at \$2900/acre in 2022. (USDA Statistics).</li> <li>• Average taxes based on Fair Market Value and current mill rates are \$49.30/acre.</li> <li>• MFL open lands receive a tax saving of \$47.40/acre.</li> </ul>	<b>Value of agricultural lands and taxes:</b> <ul style="list-style-type: none"> <li>• Agricultural lands were valued at \$7200/acre in 2022.</li> <li>• If taxed based upon Fair Market Value and current mill rates, property taxes would be \$122.40/acre.</li> <li>• Agricultural lands receive a tax savings of \$119.40/acre.</li> </ul>
<b>Restrictions and Management Requirements:</b> A signed contract with the DNR requires the landowner to institute and maintain sustainable forestry practices and objectives.	<b>Restrictions and Management Requirements:</b> None
<b>Additional Tax Breaks Available:</b> None	<b>Additional Tax Breaks Available:</b> Under the Farmland Preservation Program, landowners can receive a tax credit of between \$10 and \$12/acre in many areas. To be eligible landowners must meet minimal soil and water conservation standards.

Respectfully submitted,

Kristie Kasbohm, Executive Director  
Wisconsin Alliance of Forest Owners