

# SPRING 2018 MFL RECERTIFICATION



# PURPOSE

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- **Meet CPW Certification requirement.**
  - **Improve MFL Plan Preparation and Review performance**
  - **Build & Maintain** effective relationships.
  - **Provide updates** on MFL program changes

# KEY OUTCOMES

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- **Maintain CPW Certification**
- **Increased MFL knowledge** to better communicate MFL requirements to landowners.
  - Utilize Tax Law Forestry Specialist as a resource for assistance.
  - Refer to Forest Tax Law Handbook.
- **Clarification of MFL application deadlines**
- **Reduction in Returned MFL plans/applications**

# TODAY'S AGENDA

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<b>9:00</b>	<b>Registration</b>
<b>9:30</b>	<b>Welcome, House-keeping, &amp; Year in Review</b>
<b>10:15</b>	<b>Program updates and reminders</b>
<b>11:30</b>	<b>Short Case Studies</b>
<b>12:00</b>	<b>Lunch</b>
<b>12:45</b>	<b>Case Study – Plan Review</b>
<b>2:15</b>	<b>Open forum</b>
<b>3:00</b>	<b>Adjourn</b>

# MEETING LOGISTICS

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Be Respectful of others and refrain from side discussions

Stay mentally and physically present

Please ask clarifying questions however we will not get into hypotheticals.



# ICE BREAKER

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- Name
- Where do you work?
- How long have you been a CPW?



# STATE OF TAX LAW PURPOSE OF THE PROGRAM (HASN'T CHANGED)

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**77.80 Purpose.** The purpose of this subchapter 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 the public for recreational purposes.

# STATE OF TAX LAW

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## Managed Forest Law

**Orders: 50,533**

**Acres: 3,378,577**

**Total Open Acres (including large accounts): 1,046,305 (31%)**

**Open Acres (not including large accounts): 345,968 (10%)**

## Forest Crop Law

**Orders: 700**

**Acres: 104,079**

**\*Last expiring in 2035**



# STATE OF TAX LAW

## 2017 APPLICATION SEASON

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### New Entries/Renewals

- 1,510 Total Entries
- 98,110 Total Acres
  - 13,150 Open Acres
  - 84,960 Closed Acres

### FCL to MFL Conversions

- 9 Orders
- 495 Closed Acres

### Additions

- 198 Additions
- 8,030 Total Acres
  - 337 Open Acres
  - 7,693 Closed Acres

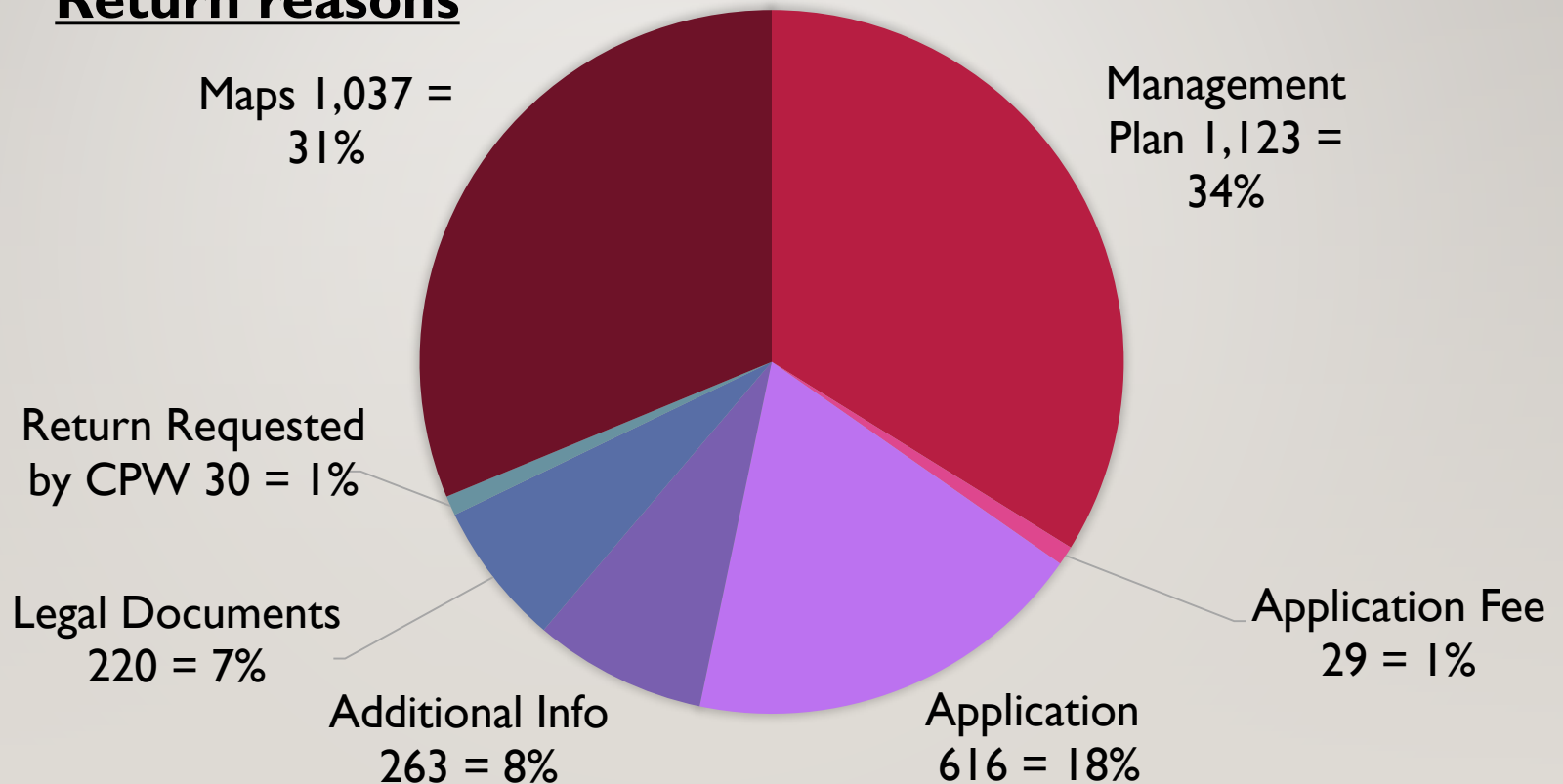
### Applications Denied

- 6 denials
  - 1 for incomplete ownership
  - 2 for ineligible additions
  - 3 for ownership changes

# STATE OF TAX LAW 2017 APPLICATION SEASON

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## Return reasons



# FOREST CERTIFICATION

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- MFL Certified Group
  - 38,602 Group Members
  - 47,332 orders
  - 2,665,696 acres

# NR 46 UPDATE

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# NR 46 UPDATE

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- Act 358 signed into law April 2016
- Currently working on drafting rule to incorporate changes
- Working with the Wisconsin Private Forestry Advisory Committee on initial review/recommendations
- Public hearing and review will be held
- CPWs will be notified as soon as those dates are released

# NR 46 UPDATE - DISCLAIMER

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As rules are promulgated certain aspects of how we are implementing the program may change. We will share with you the best information we have as we have it. However, when working with landowners it is important to communicate that the program is in a time of change and there is an associated risk.

*Example: The definition of hunting blind may become more strict as rule is promulgated. Certain hunting blinds that were allowed on MFL 2017 and later entries may need to be removed or the area around them may need to be withdrawn if this were to happen.*





# PROGRAM UPDATES

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- Buildings
- Hunting Blinds
- Access Maps
- Renewals
- Additions
- Deadlines
- Other reminders

# BUILDINGS AND IMPROVEMENTS

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# BUILDINGS

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...any structure that is designed or used for:

- sheltering people, machinery, animals or plants
- storing property or for gathering, working, office, parking or display space.

Camping trailers and recreational vehicles that are fully self-contained and are used as temporary living quarters for recreation, camping or seasonal purposes are not considered buildings for the purposes of the MFL program.

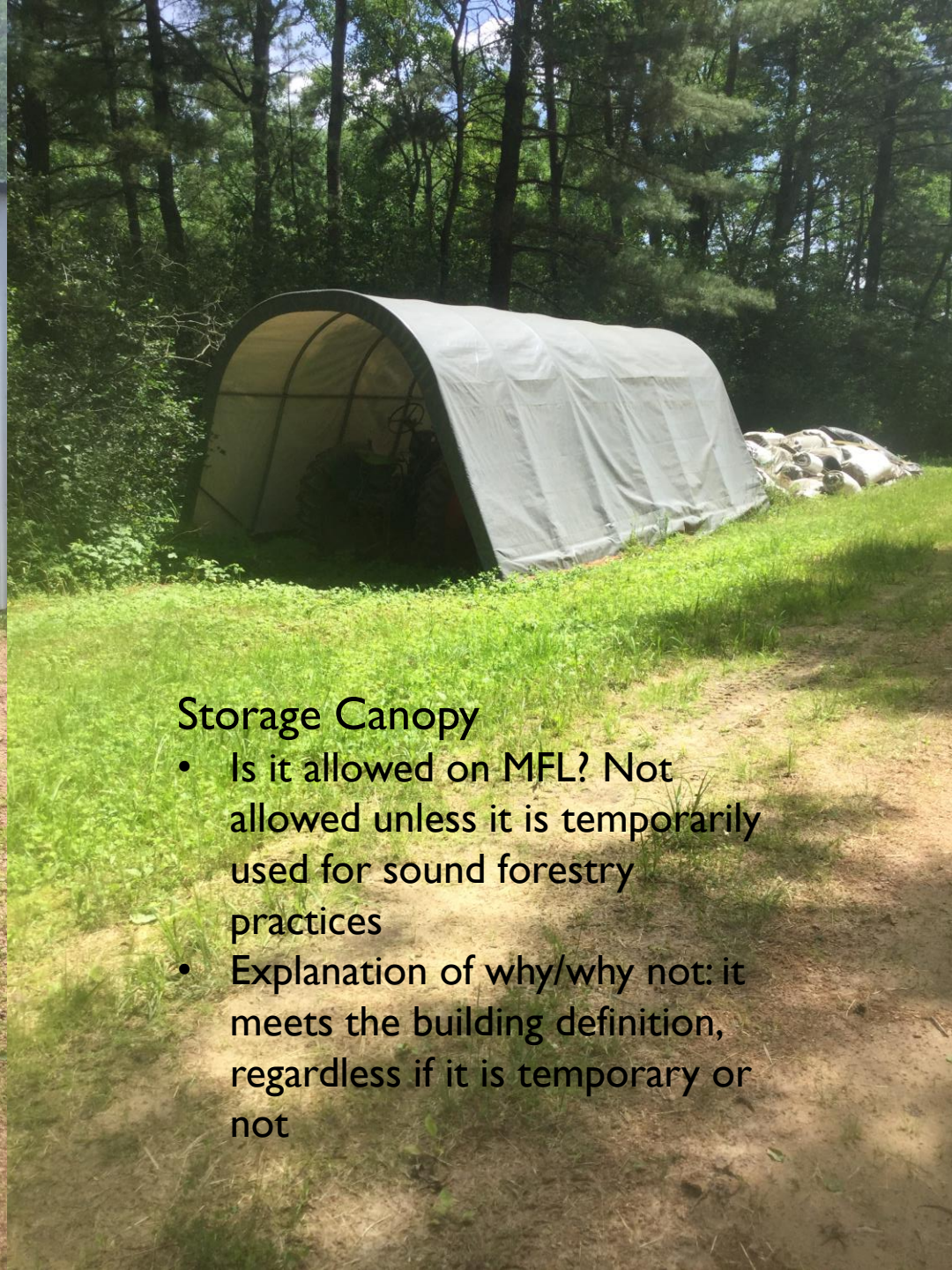






### Garage

- Is it allowed on MFL? No
- Explanation of why/why not: it is a building



### Storage Canopy

- Is it allowed on MFL? Not allowed unless it is temporarily used for sound forestry practices
- Explanation of why/why not: it meets the building definition, regardless if it is temporary or not





## Camper

- Is it allowed on MFL? Explanation of why/why not:
  - If landowner does not move it off the property, then it is not allowed because it is not fully self-contained (i.e. the vehicle is resting for more than a temporary time, in whole or in part, on some other means of support than its wheels).
  - If this is a trailer used as temporary living quarters for recreation, camping or seasonal purposes and it can be moved, it is OK. If it is questionable, we would likely check on it in a year or so and see if it is still there. If it is moved, it is OK.





## Outhouse

- Is it allowed on MFL? No
- Explanation of why/why not: considered a building



## Roofed Kennel

- Is it allowed on MFL? No
- Explanation of why/why not:  
meets building definition  
(kennel shelters animals)







## Dilapidated Structure

- Is it allowed on MFL? No
- Explanation of why/why not: it is a building



# HUNTING BLINDS

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Hunting blinds are allowed on MFL if they meet the following criteria:

- Used exclusively for active hunting
- Are not connected to any utilities
- Do not interfere with forestry practices





Remember to ask  
“what do you use this building for?”



### Hunting Blinds

- Would these blinds be allowed on MFL? Maybe - if it is used exclusively for active hunting





## Shack

- Is it allowed on MFL? No - used as storage





### Tree house blind

- Is it allowed on MFL? Maybe - if it is used exclusively for active hunting

04/27/2016



# ACCESS TO OPEN-MFL

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# ACCESS TO OPEN-MFL

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- Open-MFL must have **foot** access obtained by:
  - Being contiguous to other land open to public access
  - Being contiguous to other land owned by the same landowner
  - Easement/agreement or otherwise

# ACCESS ON MAPS

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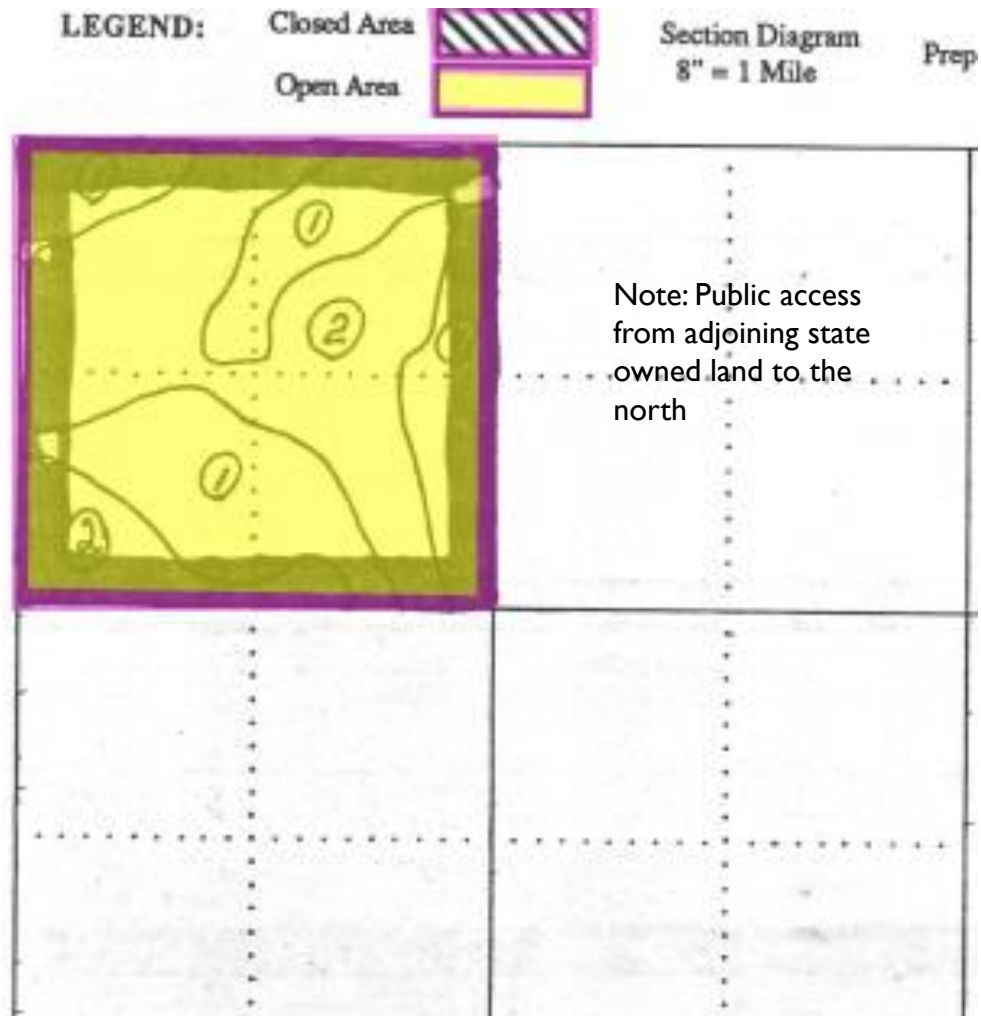
- Access must be shown or noted as a comment on the map
  - Ex. *Access through state land to the north, or Access through owners other non-MFL land* (if not limited)
  - If signed, the location of the initial sign should be shown on the map (include symbology in the legend)
- Handbook says the route should be generally shown – we are moving away from this and asking that the sign location be used instead (you don't need to change anything that is already submitted)

# ACCESS ON MAPS

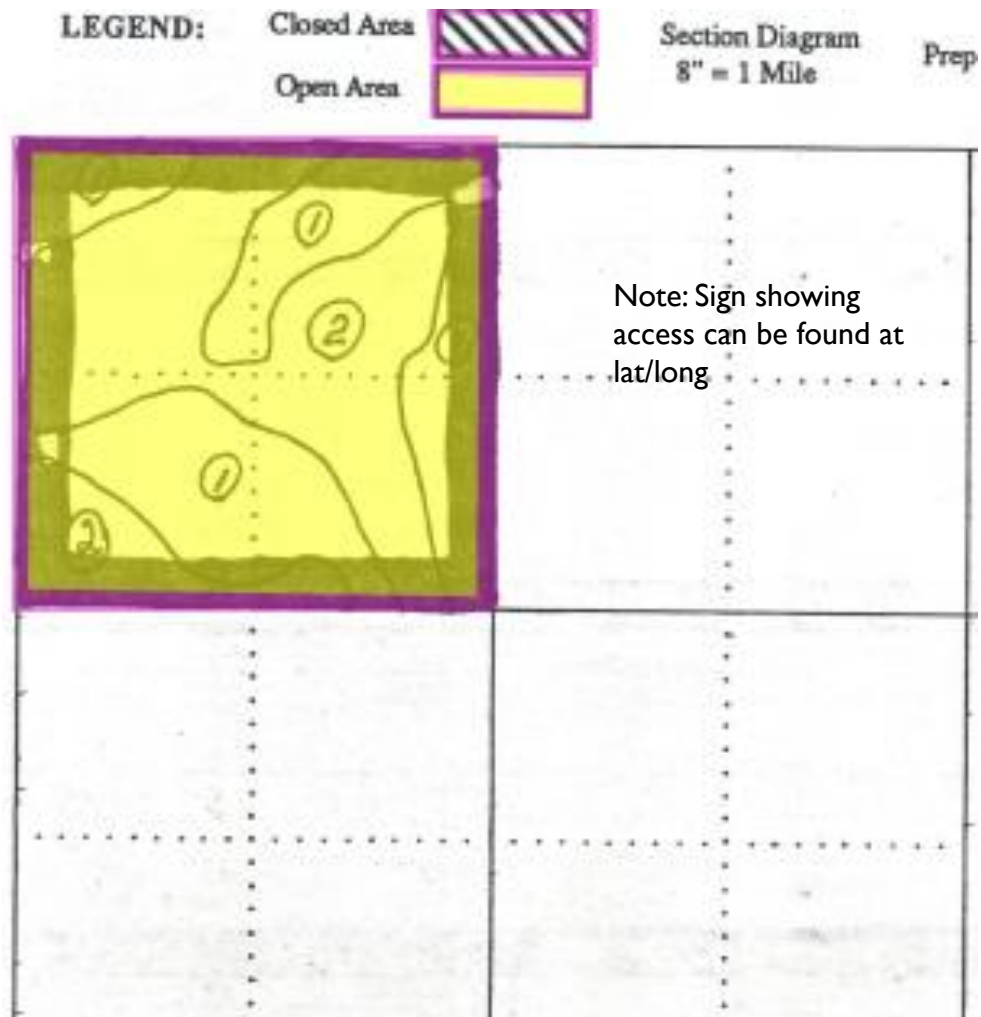
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- Access if limited must be signed and the sign must be included on the map
- Initial sign must be located directly off of a public road or other land open to public access
- If access is limited the initial sign must include information on how to get to the open-MFL
- CPWs need to have these conversations with landowners at the time of entry
- Signs need to be in place by Jan. 1, or enforcement will be initiated

# ACCESS ON MAPS

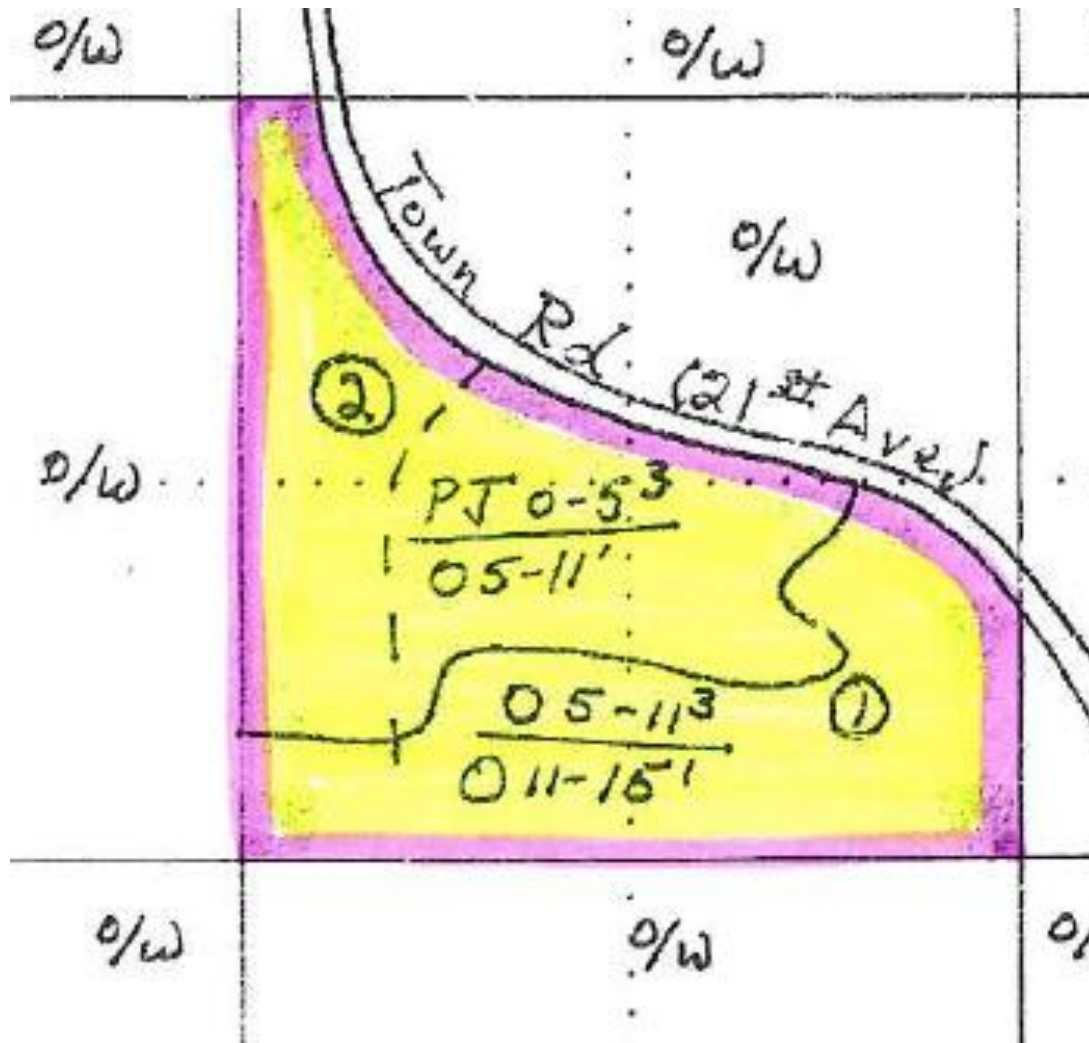


# ACCESS ON MAPS





# ACCESS ON MAPS



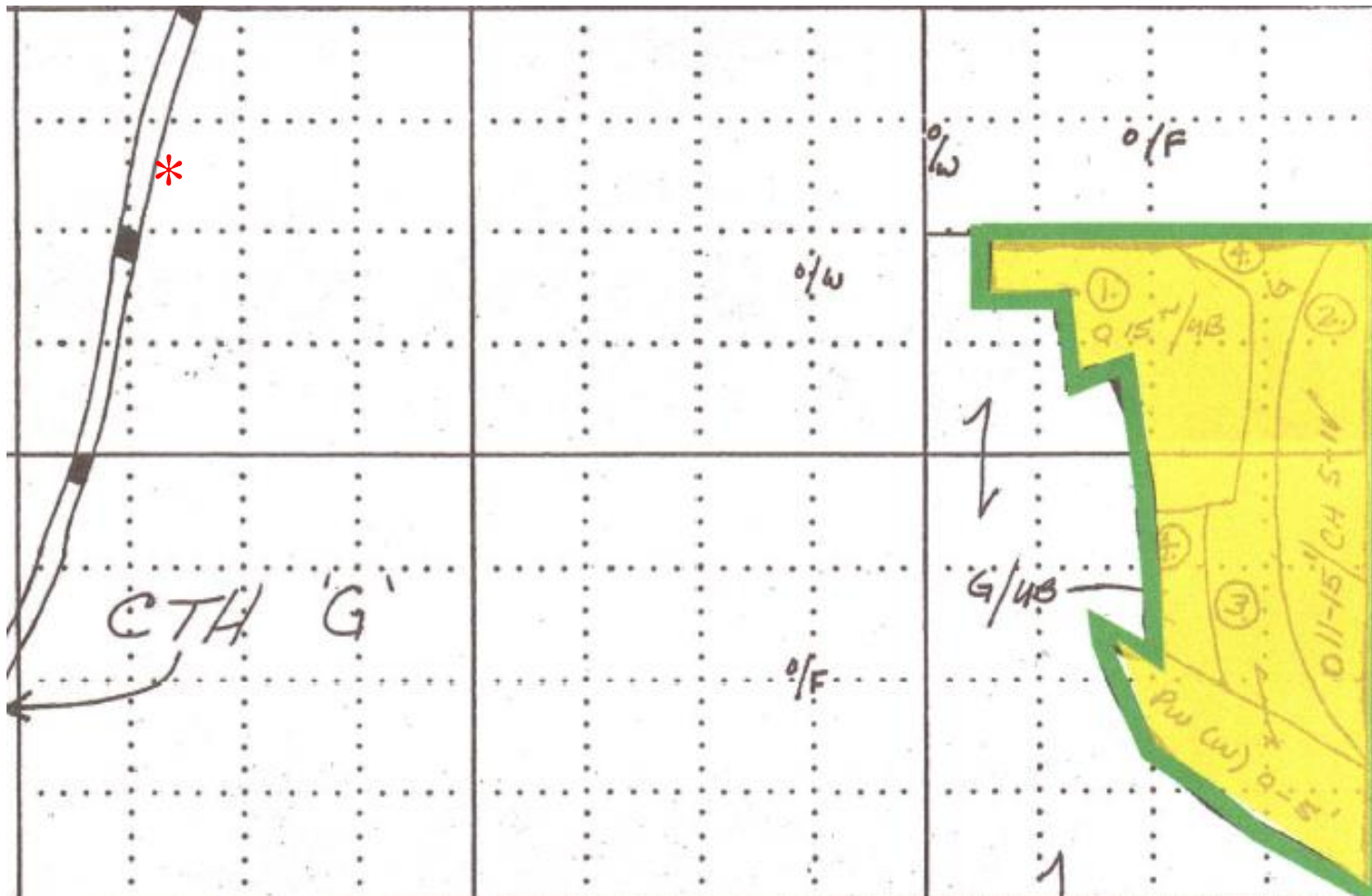
Don't need to include note on access because the public can use the road (example of obvious access)

# ACCESS ON MAPS

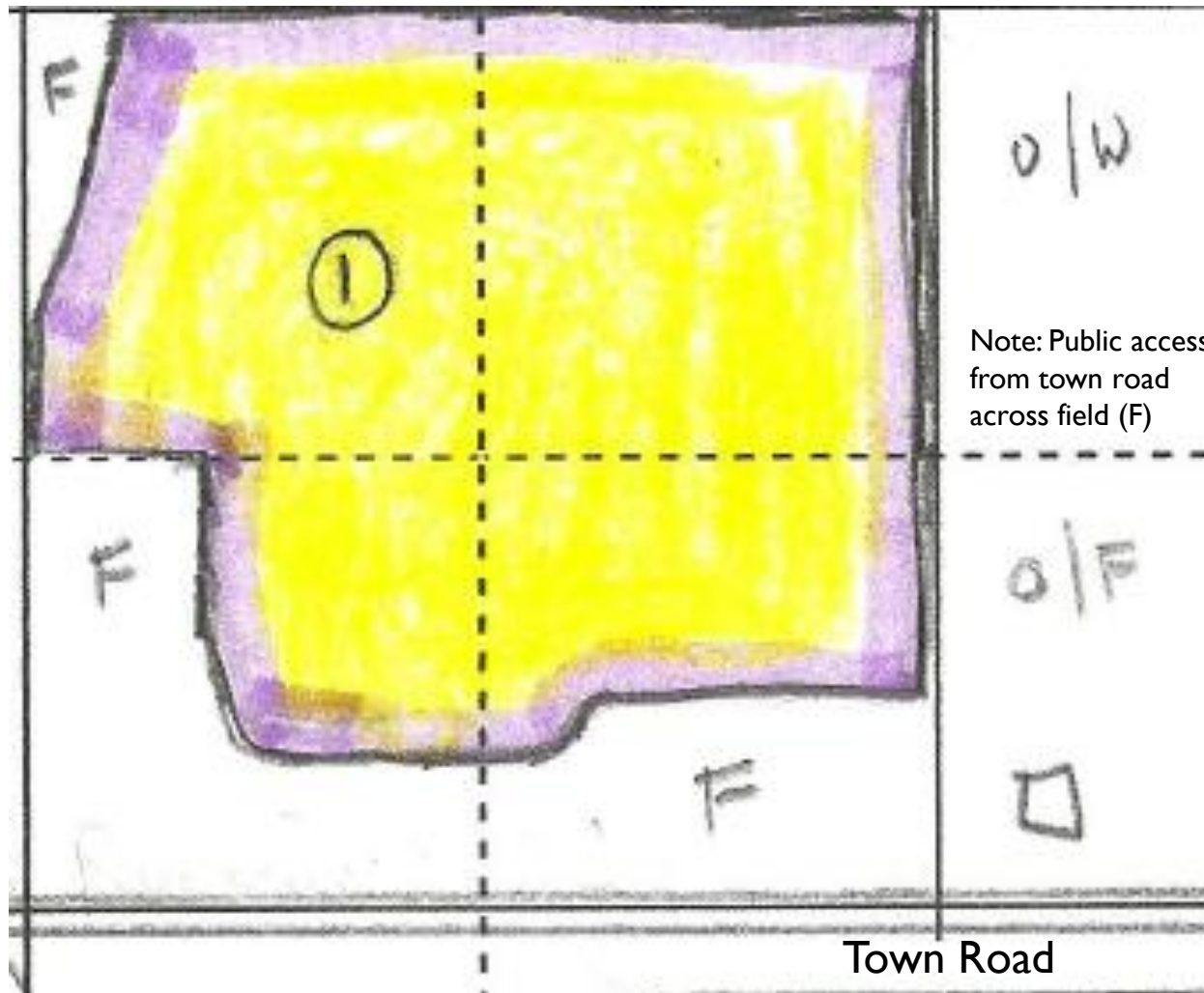
Legend

\* Location of initial  
access sign on CTH G

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# ACCESS ON MAPS



# RENEWALS

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# RENEWAL APPLICATION

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The process for filing a renewal application is the same as the process for new entry applications.



# RENEWAL ELIGIBILITY

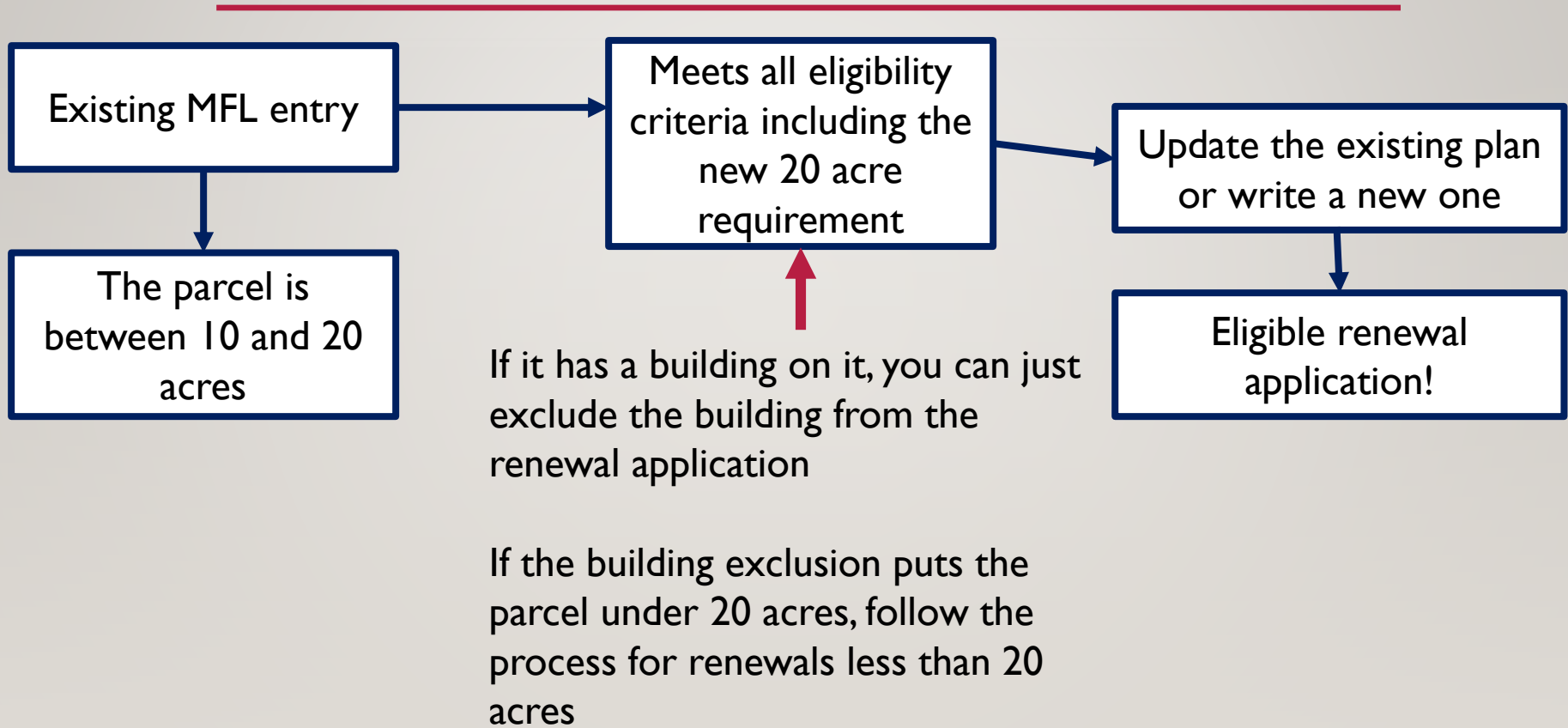
- 
1. The land in the renewal application must meet all eligibility requirements under s. 77.82(1), Wis. Stats. , including no buildings

IF a parcel is between 10 and 20 acres it can be renewed once in the program. These parcels have the added eligibility requirement of being identical to the land under the existing entry.

2. The landowner must be in compliance with their current management plan.
3. A new management plan must be submitted; OR the existing management plan must be completely updated.
4. There are no delinquent taxes on the land.

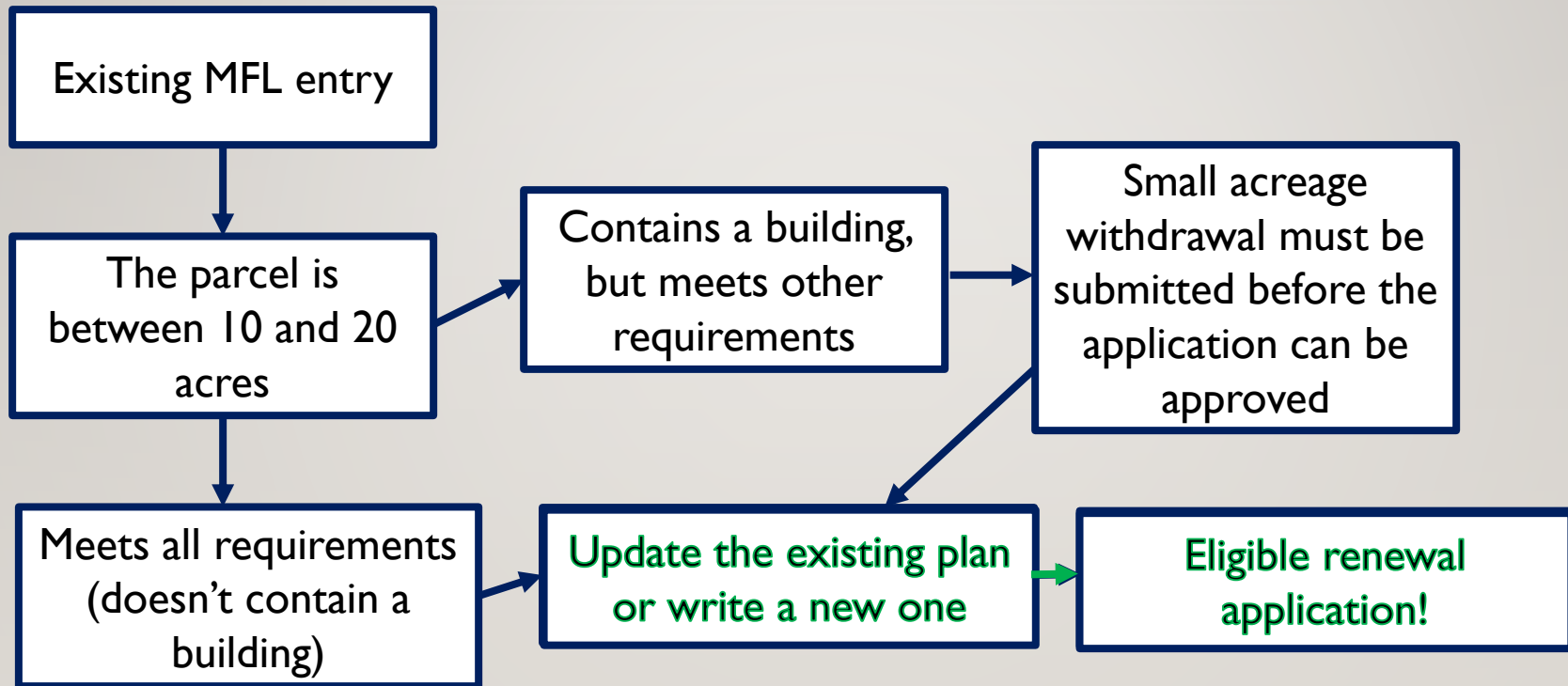


# RENEWAL PROCESS – BY PARCEL



# RENEWAL PROCESS – BY PARCEL

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# RENEWAL ELIGIBILITY PARCELS FROM DIFFERENT ORDERS

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- Renewal applications may contain multiple parcels from different orders if the following apply:
  - The existing orders expire in the same year;
  - The parcels are in the same municipality unless they qualify for a multiple municipality application;
  - The parcels are under the same ownership; and
  - Enough information has been provided to show that the parcels less than 20 acres on the renewal application are identical to the existing orders.

# RENEWAL EXAMPLES

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- a) 30 acre parcel; contains 1 building
- b) 15 acre parcel; contains 1 building
- c) 10 acre parcel; contains 1 building
- d) 45 acre parcel; LO wants to add 5 acres on application

# RENEWAL QUESTIONS

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# ADDITIONS

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# ADDITIONS

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Eligible land may be added to any MFL entry

After Jan. 1, the addition will have the same expiration date, tax rate and rule application as the order to which it is added.



# ADDITIONS ELIGIBILITY

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- Any added parcel must be at least 3 contiguous acres in size.
- The addition must be contiguous to an existing MFL entry.
- All owners of the addition must be identical to the current owners of the existing order.
- The addition must not contain a building or an improvement associated with a building.
- If the addition is to be open to public access, it must be accessible on foot.
- After the addition, each MFL forest parcel must meet the 80% productivity requirement.

# IS THIS ADDITION ELIGIBLE?

1999 entry

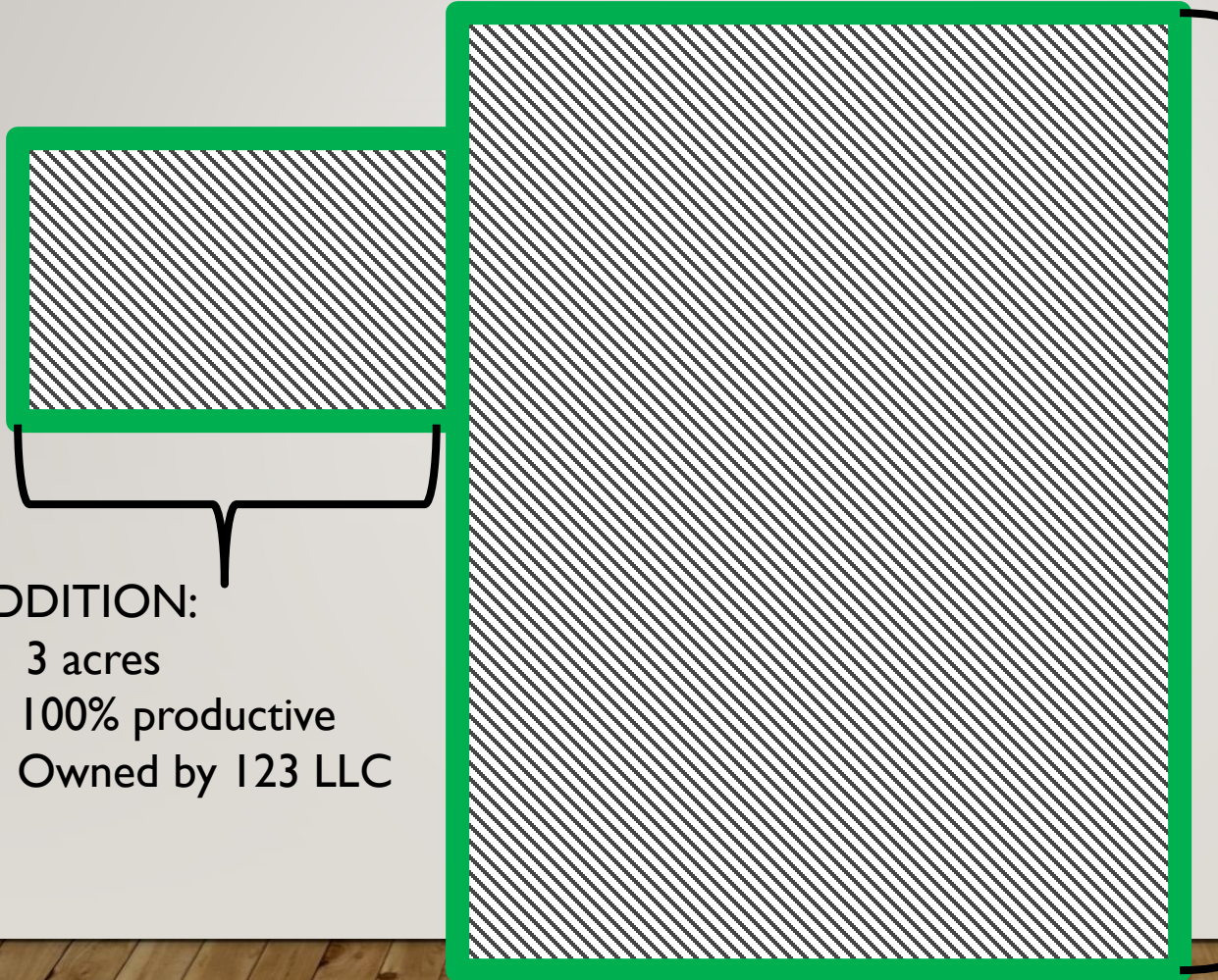
2018 addition

What would we need to know about the addition in order to know if it is eligible?

- Productivity of entire parcel AFTER addition
- Whether there are buildings or improvements associated with buildings on the added land
- How many acres the added land is
- If the addition is contiguous to the existing entry
- If its open, is there access?
- Ownership of existing and added land
- Compatible uses/ otherwise eligible



# IS THIS ADDITION ELIGIBLE?



## ADDITION:

- 3 acres
- 100% productive
- Owned by 123 LLC

## Existing 1999 entry:

- 25 acres
- 100% productive
- Owned by 123 LLC

# IS THIS ADDITION ELIGIBLE?



## ADDITION:

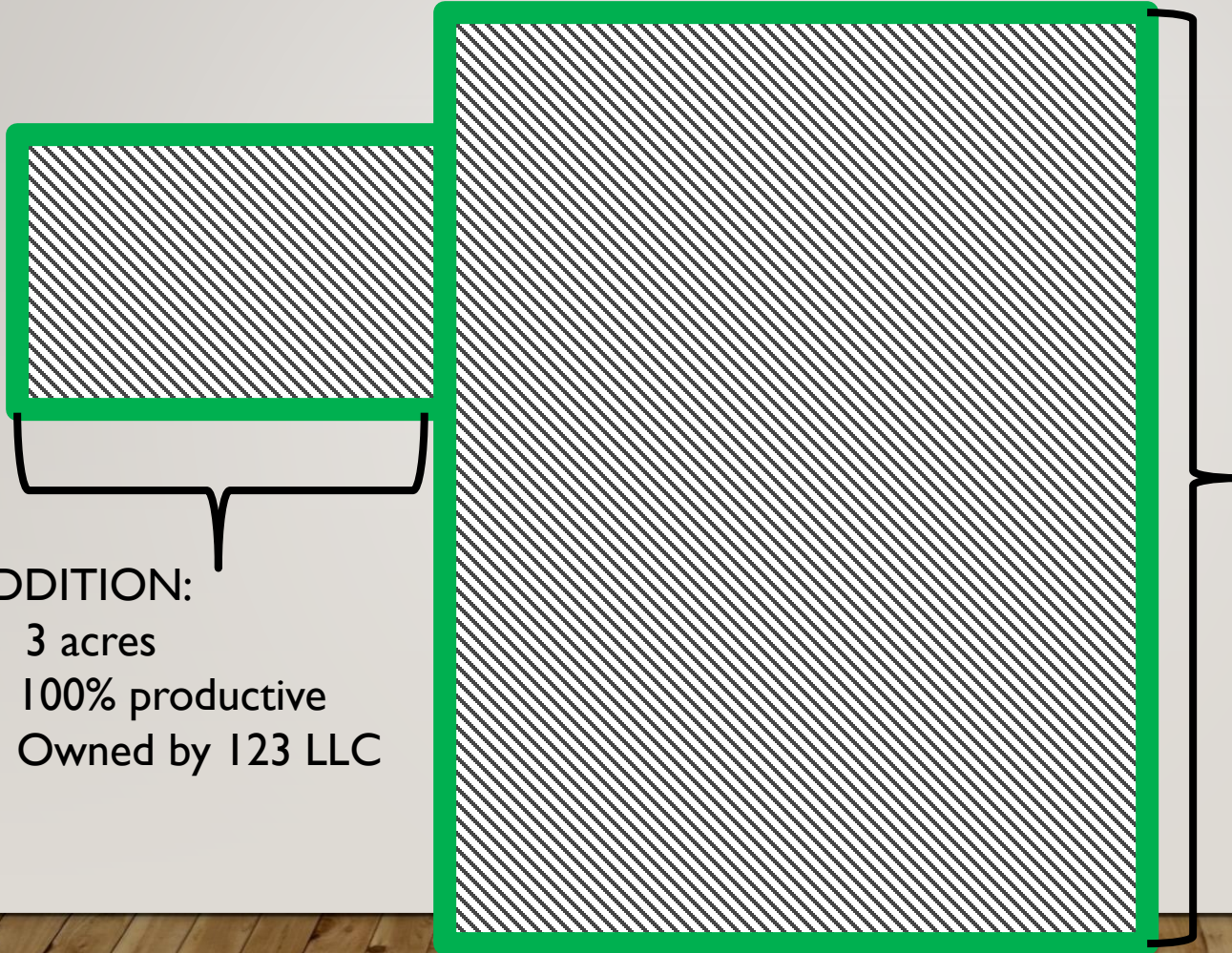
- 3 acres
- 100% productive
- Owned by 123 LLC
- Building has 2 of the characteristics

## Existing 1999 entry:

- 25 acres
- 100% productive
- Owned by 123 LLC



# IS THIS ADDITION ELIGIBLE?



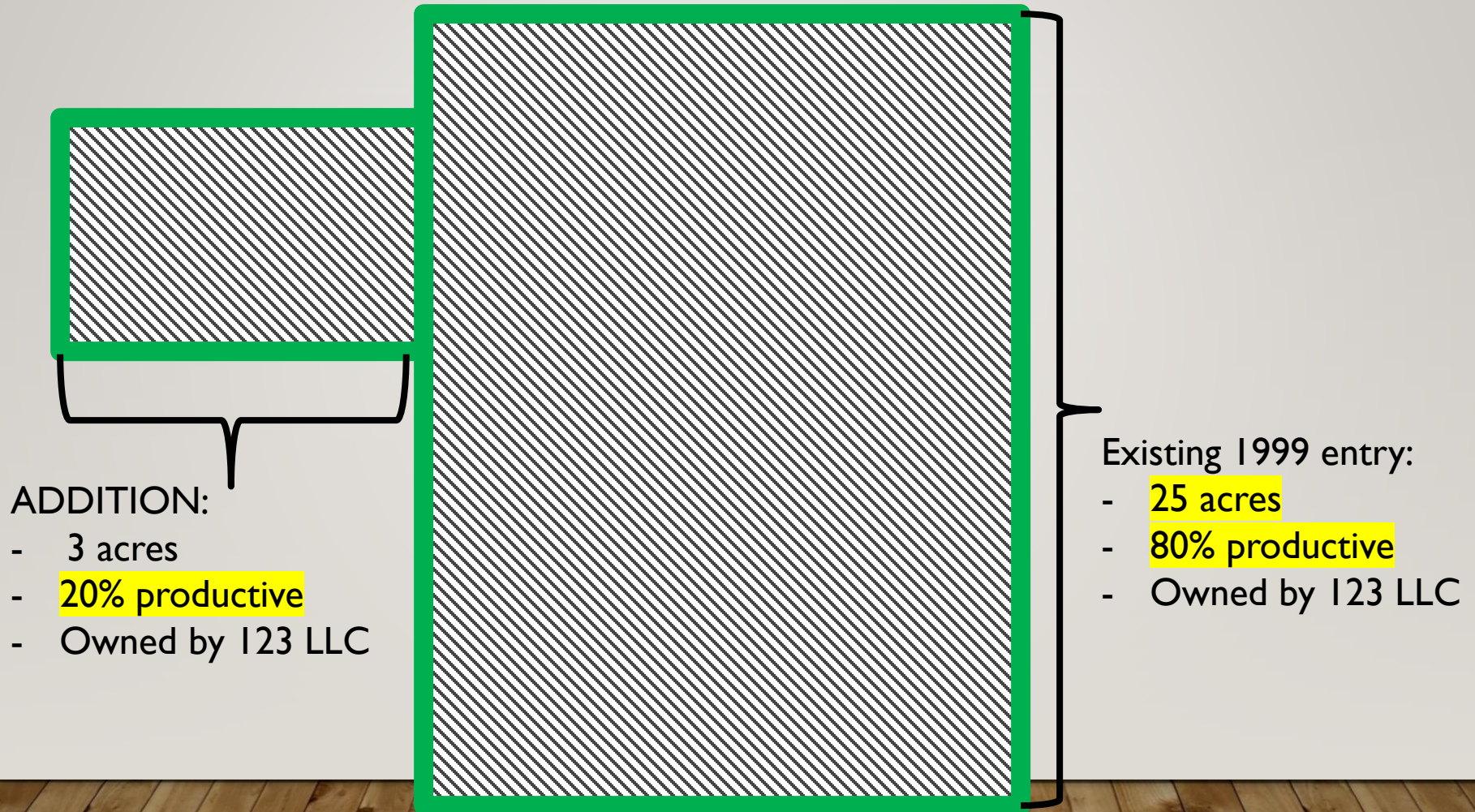
## ADDITION:

- 3 acres
- 100% productive
- Owned by 123 LLC

## Existing 1999 entry:

- 11 acres
- 100% productive
- Owned by 123 LLC

# IS THIS ADDITION ELIGIBLE?



# IS THIS ADDITION ELIGIBLE?

## ADDITION:

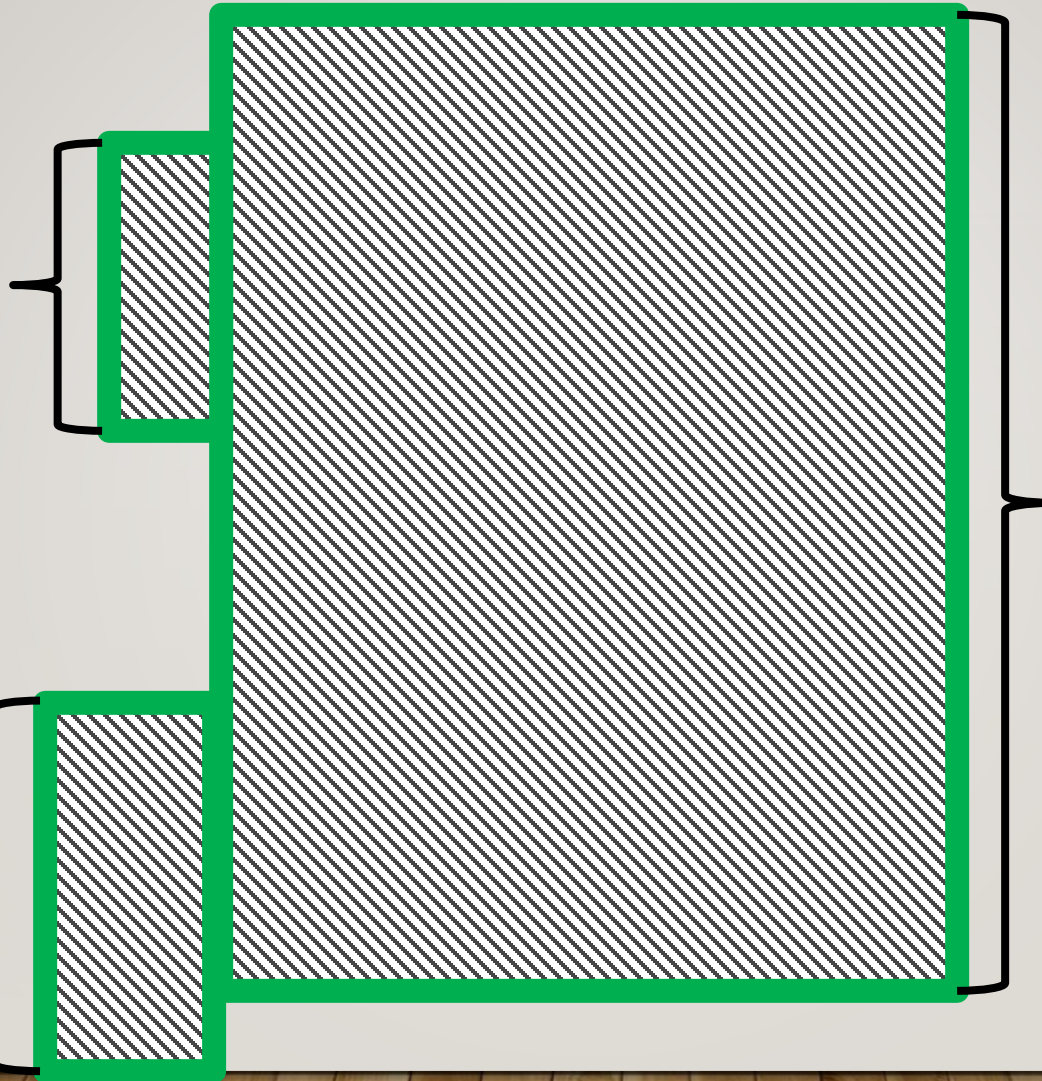
- 1 acres
- 100% productive
- Owned by 123 LLC

## ADDITION:

- 2 acres
- 100% productive
- Owned by 123 LLC

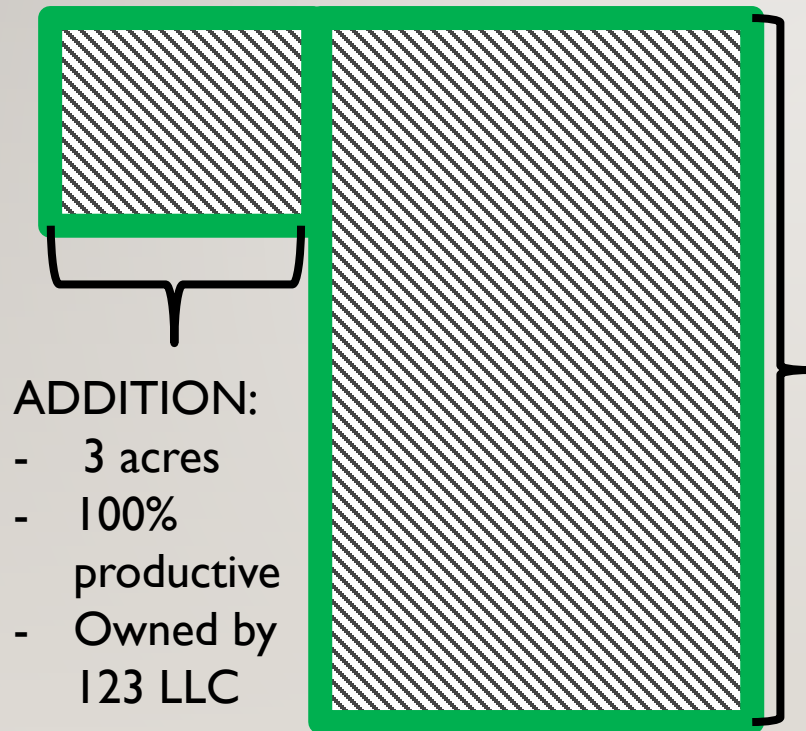
## Existing 1999 entry:

- 25 acres
- 80% productive
- Owned by 123 LLC





# IS THIS ADDITION ELIGIBLE?



ADDITION:

- 20 acres
- 100% productive
- Owned by 123 LLC

# MAP

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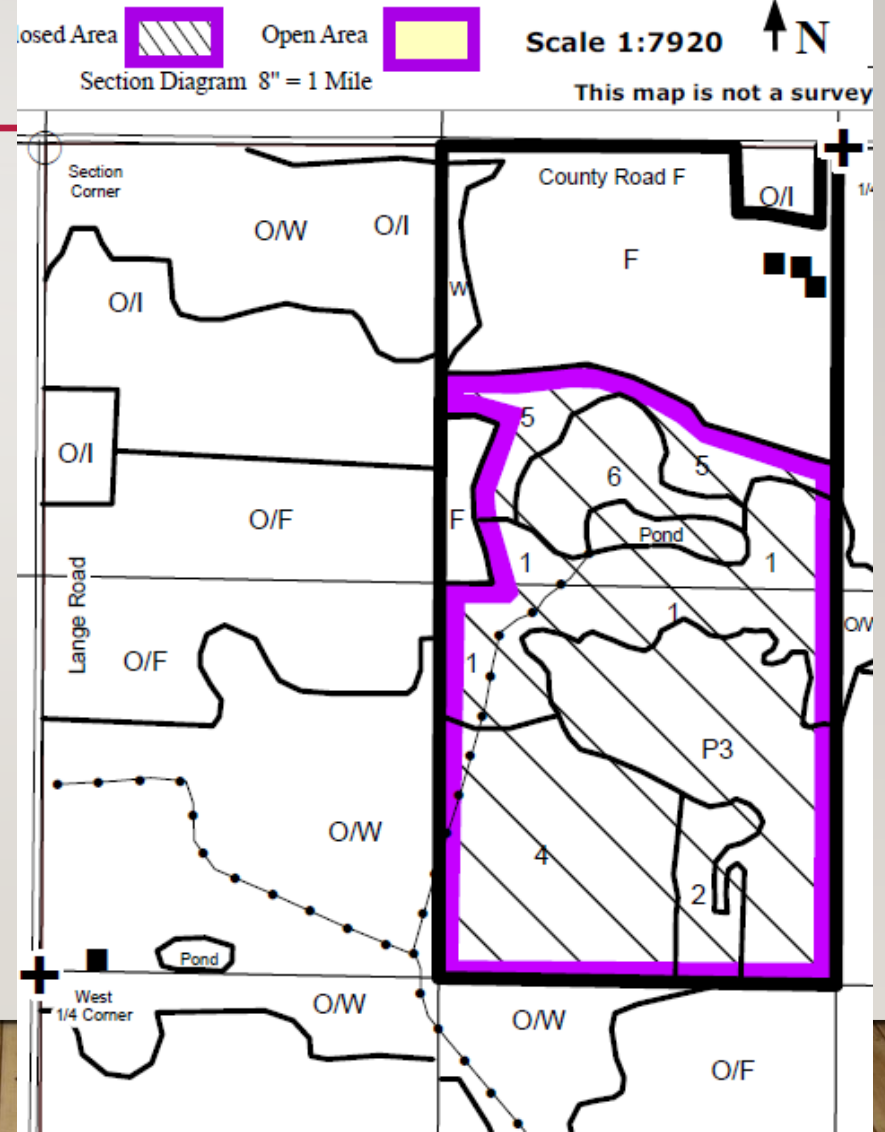
- Show all acres under the order that fall within the area of the section map (original plus addition).
- All land should be highlighted.
- The open and closed acreage listed in the header should reflect the land under the order in the area depicted (original plus addition).
- The map must be uploaded to WisFIRS.

# ADDITION MAP EXAMPLE

Original Map



Map included with the addition application





# ADDITION QUESTIONS

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# DEADLINE AND OTHER REMINDERS

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# IMPORTANT DEADLINES

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- Withdrawals: Dec. 1 for voluntary withdrawals
  - Small acreage withdrawals to make land eligible for a renewal must be submitted with an application in order for the application to be approvable
- Land sales between when the application is approved and the order being issued (around 11/20) will make the application invalid.
- Open & Closed Changes: Dec. 1 in order to be effective Jan. 1
- **Resubmitting applications after a return**
  - As soon as possible
  - **Sept. 15 so we have time to review and approve. Any later may result in denial if changes are needed.**



# OTHER REMINDERS: NEW TAX RATES

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## **Effective 2018-2022:**

### **Land entered before 2005 (1987 - 2004)**

- Open land (acreage share tax): \$0.74
- Closed land (acreage share tax plus \$1.01 closed acreage fee): \$1.75

### **Land entered after 2004 (2005 and later)**

- Open land (acreage share tax\*): \$2.04
- Closed land (acreage share tax plus \$8.16 closed acreage fee\*\*): \$10.20

# OTHER REMINDERS

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- **Please get landowner email addresses and phone number when possible**
- **Please check that the landowner is not already In WisFIRS before creating a new landowner record**
- **Handbook has been updated**
- **MFL checklist has been updated**

# FUTURE OF RECERTIFICATION

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- Consistency moving forward
  - Will be held in the fall
  - Options:
    - part online and part in person
    - a number of different smaller sessions throughout the year and CPWs have to attend a few

Provide feedback on the survey provided to you.





## **Next:**

- |       |                          |
|-------|--------------------------|
| 11:30 | Short Case Studies       |
| 12:00 | Lunch                    |
| 12:45 | Case Study – Plan Review |
| 2:15  | Open forum               |
| 3:00  | Adjourn                  |
- 