

Send completed form to the Department of Natural Resources Forester in the county where the land is located.

## Declaration of Withdrawal Managed Forest Law (Form 2450-140) Instructions

When a landowner wants to withdraw from Managed Forest Law (MFL) designation, the Declaration of Withdrawal Managed Forest Law (form 2450-140) must be completed. A separate form must be completed for each MFL order.

**WARNING: Once the Declaration of Withdrawal Managed Forest Law form is submitted and a withdrawal order is issued, the land will be withdrawn from MFL designation.**

**Notice:** The Declaration of Withdrawal Managed Forest Law form is required to withdraw land from the Managed Forest Law (MFL) program under s. 77.88, Wis. Stats. Personally identifiable information will be used in the administration of the MFL Program and for educational efforts, and may be provided to requesters as required by Wisconsin's Open Records law (ss. 19.31-19.39, Wis. Stats.).

**Annual Filing Deadline:** Declarations of Withdrawal must be submitted to the DNR forester in the county where the land is located. Any MFL Declaration of Withdrawal received **on or before December 1** will be processed and will become effective on the following January 1. MFL Declarations of Withdrawal received **after December 1** will be processed and will become effective on the second January 1 following the date received.

Landowners are strongly encouraged to contact their local DNR forester prior to filling out the Declaration of Withdrawal form. Contact information for DNR foresters by county is available online at: [dnr.wi.gov](http://dnr.wi.gov); keyword "Forester".

### **WITHDRAWAL TYPE**

- Select the type of withdrawal being declared from the options listed.**

**Note the following apply:**

- If the land is subject to city, village, town or county zoning ordinance that establishes a minimum acreage for ownership of land or for a construction site, the amount of land requested to be withdrawn must not be less than that minimum acreage.
- By selecting to withdraw land for construction or small land sale and submitting the form, you certify that if your land is subject to a city, village, town, or county zoning ordinance that establishes a minimum acreage for ownership of land or for a construction site, you are requesting withdrawal of not less than that minimum acreage, as required by Wis. Stats. s. 77.88(3j)(a)3. You are also certifying that you understand and agree that you are fully and solely responsible for any and all consequences that may arise if you are found to be in violation of this requirement.
- If the land is being withdrawn for construction or small sales, the land withdrawn must be at least one and no more than five whole acres (i.e. 1, 2, 3, 4 or 5 whole acres; 1.5, 2.3, etc. acres are not eligible for withdrawal under this provision).
- If the land being withdrawn or part thereof is either unable to produce (productivity) or is unsuitable (sustainability) for the production of merchantable timber, DNR approval must be obtained prior to submitting the form. See "Approval Requirement" section below.
- All remaining land after any type of withdrawal must meet the eligibility requirements. Land remaining that fails to meet the eligibility requirements may be involuntarily withdrawn with a withdrawal tax and fee. Contact your local DNR forester if you have questions about MFL eligibility.

### **APPROVAL REQUIREMENT (applies only to land being withdrawn for productivity/sustainability)**

- If the land that is being withdrawn is unable to produce (productivity) merchantable timber or is unsuitable (sustainability) for the production of merchantable timber at the required level to meet MFL eligibility, you must first work with the DNR Forester before filing the Declaration of Withdrawal Managed Forest Law form. In these instances you may be required to attempt restoration before a withdrawal can be issued. Contact the DNR forester in the county where the land is located.**

### **LAND INFORMATION**

- MFL order number.**

Enter the MFL order number, xx-xxx-xxxx (county code - sequence number - year of entry). This can be obtained from the original order of designation, transfer order, etc., or from the DNR forester.

- Write in the county and municipality in which the land is located.**
- Write in the town, range and section number in which the land is located.**
- List the legal description(s) (e.g. NWSE), parcel identification number(s) (the legal description and parcel identification number(s) can be found on the tax bill, or the DNR Forester can provide assistance determining), and acreage of the land being withdrawn.**

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### **PARTIAL WITHDRAWALS**

**By signing and submitting this form, the landowner agrees to the accuracy of the new map of the MFL enrollment. Updated MFL maps must be submitted with withdrawal form.** Maps should be prepared by a DNR Forester or Certified Plan Writer (CPW). Contact information for DNR foresters by county is available online at: dnr.wi.gov; keyword "**Forester**". Contact information for CPWs are available online at: dnr.wi.gov; keyword "**CPW**".

### **WITHDRAWAL TAX AND FEE**

Be sure you fully understand the ramifications of withdrawal prior to submitting the Declaration of Withdrawal Managed Forest Law form. If a withdrawal tax and fee will be invoiced, you will not receive that invoice for 6-12 weeks after the Withdrawal Order is issued. The withdrawal cannot be reversed once the Withdrawal Order is issued.

Tax and fees can be estimated using the calculations on page 2 of the Declaration of Withdrawal Managed Forest Law form. Withdrawal taxes can be substantial and the DNR is not able to estimate the taxes for you. For a fee, you can submit a [Request for Estimate \[PDF exit DNR\]](#) from the Department of Revenue.

**Do not send payment with the form.** An invoice will be issued in approximately 6-12 weeks, after the tax is calculated by the Department of Revenue. If the invoice is not paid by the due date, the county treasurer will begin the process of collecting the delinquent amount.

In instances where land is being withdrawn because all or part of the land is unable to produce (productivity) merchantable timber at the required level to meet MFL eligibility or unsuitable for the production of merchantable timber at the required level due to environmental, ecological or economic factors (sustainability), a withdrawal tax and fee may not be assessed. If you wish to withdraw the land for one of these reasons, you need to work with the DNR forester in the county where the land is located to see if the land enrolled qualifies for this type of withdrawal **before** submitting the form.

### **LANDOWNER INFORMATION**

- Write in name of the landowner and the primary contact for this ownership. Include trust or company name if applicable.** Correspondence from the DNR will be sent to the primary contact.
- Fill in the primary contact's address, phone, and e-mail information.**

### **AGREEMENT AND SIGNATURE**

- Read the agreement information.**
- Each new owner, including life estate holders, must print his/her name, sign, and date the form.**

The president of a corporation/company, trustees of a trust, partners of a partnership, members of an LLC, or all individual landowners must sign.

### **REQUIRED ATTACHMENTS**

- Proof of ownership.**  
Enclose a copy of the recorded legal document(s) (e.g. deed, land contract) giving you interest or ownership in the land. If this is missing, the form may be considered incomplete and returned for completion. Please note, a real estate transfer return, satisfaction of mortgage, abstract, or title insurance is NOT considered proof of ownership.
- Map, if not an entire withdrawal of an MFL order number/entry**

### **SUBMITTING THE FORM**

- Send completed form to the DNR Forester in the county where the land is located.** Contact information for DNR foresters by county is available online at: dnr.wi.gov; keyword "*Forester*". The DNR Forester will review the form and send it forward for processing.
- Do not include payment with the form.** An invoice for the withdrawal tax and the \$300 withdrawal fee for each order, if applicable, will be sent in 6-12 weeks.