

**CHAPTER 100: PROGRAM HISTORY AND REFERENCE INFORMATION**

**I. PURPOSE and SCOPE**

This chapter provides high-level information on the administration and history of the Tax Law Programs.

**II. POLICY**

It is Tax Law **Section (TLS)** policy to update this chapter to reflect statute, rule, processing deadlines and procedural changes over time for easy reference. This chapter does not contain specific operational procedures that need to be followed **by TLS or Certified Plan Writers (CPWs)**, rather it's generally descriptive and summative in nature.

**III. DEFINITIONS**

N/A

**IV. PROCEDURES**

A. Processing Schedule (All Laws)

January 1		New Managed Forest Law (MFL) orders <b>become effective</b> . <b>Changes to</b> open/ <b>closed status</b> become effective. Withdrawals become effective (all laws).
January	TLS	<b>First reminder letters sent to notify</b> landowners of mandatory practices <b>due in</b> the next year.
<b>January-March</b>	<b>TLS</b>	<b>Initiate stepped enforcement with landowners who have not made progress to compete mandatory practices due the previous year.</b>
February	TLS	Mandatory <b>practice lists are created</b> and <b>provided to</b> cooperating foresters. <b>The lists contain practices due in the current year and the next year.</b> <b>Mandatory practice lists</b> for future <b>years</b> are <b>also</b> available on request.
June 1		Deadline for submission of an application <b>in WisFIRS</b> for entry effective the following January 1.
June- <b>July</b>	TLS	Sends notification to landowners and foresters of <b>Forest Crop Law (FCL)</b> and MFL orders expiring December 31 of the following year.
July 1	<b>DNR</b>	Aid in lieu-of-tax payments for MFL and FCL lands are paid to the local municipality <b>by this date</b> .
August 15	TLS	MFL list <b>of applications provided</b> to county treasurer to check for delinquent taxes for lands applied for entry effective the following January 1. Response requested by October 1.
	TLS	<b>MFL list of applications</b> effective the following January 1 <b>provided to municipalities</b> . Municipalities may provide information regarding why lands should not be enrolled.
September 15	CPW	Deadline to resubmit returned <b>applications</b> in WisFIRS to be approved by October 1 ( <a href="#">NR 46.18(5)(dm)</a> , Wis. Admin Code)
September 15-30	County	Treasurer returns list of delinquent taxes on MFL applications to TLS.
October 1	Landowner	Deadline for submitting FCL Declaration of Withdrawal (Form <a href="#">2450-008</a> ) to TLS to be processed and effective the following January 1.

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October 1	TLS	Deadline for approval in WisFIRS of all MFL management plans for entry effective the following January 1 ( <a href="#">NR 46.18(5)(bm)(1)</a> , Wis. Admin Code)
	DNR	Resource Aid Payment made to counties s. <a href="#">23.09(18)</a> , Wis. Stats. by this date.
October 15	Landowner	Submits verification of payment of delinquent taxes for MFL application.
November 1	DNR	Stumpage values are effective ( <a href="#">NR 46.30</a> , Wis. Admin Code)
November 20	TLS	Orders of Designation or Orders of Denial issued for MFL applications by this date.
	Landowner	Deadline for voluntary FCL withdrawal payment for the withdrawal order to be effective the following January 1. FCL voluntary withdrawals must be issued by this date to be effective the following January 1.
December 1	Landowner	MFL Declaration of Withdrawal ( <a href="#">Form 2450-140</a> ) must be received by this date to be effective the following January 1.  Public Access Modification Requests ( <a href="#">Form 2450-193</a> ) and MFL Transfer Forms ( <a href="#">Form 2450-159</a> ) which include a request to change open/closed designation must be received by this date for the change to be effective the following January 1.
December 14	TLS	Deadline for all MFL withdrawal orders and MFL amended orders (including changes in open/closed designation) received prior to December 1 to be issued for an effective date of the following January 1.
December 31	Landowner	Requests to cancel an MFL application or part of an application for the following January 1 be must be received (in writing) by this date.
	Landowner	Landowners must demonstrate progress towards completion of mandatory practices in the calendar year they are due.
Quarterly	DNR	MFL and FCL withdrawal taxes are continuously received by DNR; 100% are disbursed to local municipalities.

Must be sent through supervisory channels	Must be sent to Tax Law Administration Specialist by Tax Law Forestry Specialist
<ul style="list-style-type: none"> <li>• Enforcement cases</li> <li>• Involuntary withdrawals</li> </ul>	<ul style="list-style-type: none"> <li>• Voluntary withdrawals (except if part of an enforcement case)</li> <li>• Transfers</li> <li>• Amendment requests</li> <li>• Name changes</li> </ul>

B. Distribution of Revenues from the Tax Law Section

The taxes and aid payments handled by DNR follow a complex distribution. The following tables show the allocation of funds.

**MFL Revenue Distribution**

	<b>Who Pays?</b>	<b>% To Municipality</b>	<b>% To County</b>	<b>% To DNR Conservation Fund</b>
Acreage Share Tax (\$.72/acre 1987-2004) (\$1.90/acre 2005 and later*) ss. <a href="#">77.84(2)(a)</a> , <a href="#">(am)</a> , <a href="#">(c)</a> , <a href="#">(cm)</a> and <a href="#">77.89(2)(a)</a> , Wis. Stats.	Landowner	80%	20%	0%
Closed Acreage Fee (\$0.96/acre 1987-2004) (\$7.59/acre 2005 and later*) ss. <a href="#">77.84(2)(b)</a> , <a href="#">(bm)</a> , <a href="#">(c)</a> , <a href="#">(cm)</a> , and <a href="#">77.89(2)(b)</a> , Wis. Stats.	Landowner	80%	20%	0%
Supplemental Fee for Proposed Ferrous Mining Site (\$7.37/acre 1987-2004) (\$7.59/acre 2005 and later*) s. <a href="#">77.89(2)(a)</a> , s. <a href="#">77.84(2)(bp)</a> , and s. <a href="#">77.84(2)(am)</a> , and <a href="#">(bm)</a> , Wis. Stats.,	Landowner	80%	20%	0%
Yield Tax (5% Stumpage) <b>NO LONGER COLLECTED</b>	Landowner	80%	20%	0%
Withdrawal Tax ss. <a href="#">77.88(5)</a> , and <a href="#">77.89(1)</a> Wis. Stats.	Landowner	80%	20%	0%
Aid Payment (\$.20/acre) ss. <a href="#">77.85</a> and <a href="#">77.89(2)(a)</a> , Wis. Stats.	DNR	80%	20%	0%
Resource Aid Payment (only to counties with 40,000 or more MFL and FCL acres) s. <a href="#">23.09(18)</a> , Wis. Stats.	DNR	0%	100%	0%

\* For 2005 and later entries, acreage share tax and closed acreage fee rates are recalculated every 5 years. These values are effective through 2027.

**FCL Revenue Distribution**

	Who Pays?	% To Municipality	% To County	% To DNR Conservation Fund
Acreage Share Tax (\$3.60/acre*) ss. <a href="#">77.04(2)</a> and <a href="#">(3)</a> , Wis. Stats.	Landowner	80%	20%	0%
Severance Tax and Termination Tax (10% Stumpage) <b>NO LONGER COLLECTED</b>	<del>Landowner</del>	<del>80%*</del>	<del>20%*</del>	<del>*Same as below</del>
Withdrawal Tax ss. <a href="#">77.10(2)</a> and <a href="#">77.04(3)</a> , Wis. Stats.	Landowner	80%**	20%**	**Before disbursing any revenue, the state first recovers aid payments that have been made under s. <a href="#">77.05</a> , Wis. Stats.
Aid Payment (\$20/acre) ss. <a href="#">77.05</a> and <a href="#">77.04(3)</a> , Wis. Stats.	DNR	80%	20%	0%
Resource Aid Payment (only to counties with 40,000 or more MFL and FCL acres) s. <a href="#">23.09(18)</a> , Wis. Stats.	DNR	0%	100%	0%

\*Acreage share tax rates are recalculated every 10 years. These values are effective through 2032.

**C. Wisconsin Forest Tax Law History**

Forest Tax Law History Table

- 1927 A Constitutional Amendment to allow an exception from uniform taxation for forest lands is adopted. The FCL is enacted the same year.
- 1928 First FCL entry (40 contiguous acres or more).  
All FCL contracts are 50 years in length, and both private individuals and county governments are eligible to participate.  
Annual FCL acreage share payment is set at \$0.10/acre.  
Interest rate used in the FCL withdrawal tax formula is set at 5%.  
FCL withdrawals are allowed if 40 acres or more of contiguous land remained under the law.  
There are no FCL penalties if the landowners fail to comply with the law from 1928-1932.
- 1933 A double severance tax penalty is developed for destructive cutting on forest croplands.
- 1939 The Conservation Department is given additional authority to limit the amount of forest products to be removed in harvests, to ensure adequate growing stock for the future.
- 1950 FCL Special Classification designation applied to lands lying outside intensive forest protection districts from 1950-1963. Annual acreage share payment is \$0.20/acre. No severance tax.
- 1954 The Woodland Tax Law (WTL) is enacted to provide a forestry incentive program for owners of farm woodlots not large enough for FCL participation.  
All WTL contracts are 10 years in length. No voluntary withdrawals are allowed. The only way for a landowner to leave the WTL program is to use the land for a non-forestry purpose or to otherwise violate the law. Even then, no penalties are provided for. The annual acreage share payment is \$ 0.20/acre. Private owners of lands less than 40 acres in area can apply. There is no minimum acreage requirement.
- 1962 The FCL and County Forest Law are separated into Chapters 77 and 28, Wis. Stats., respectively. Governmental units are no longer allowed to enroll land in the private forest tax programs.
- 1971 An annual aid payment is implemented to pay the municipalities and counties for each acre entered in FCL (\$.20/ac).
- 1972 FCL contract length is changed to 25 years or 50 years, to be chosen by the landowner.  
FCL acreage share payment is raised to \$ 0.20/acre with a 10-year interval formula adjustment.  
One year moratorium is declared for FCL entries (no 1972 entries).  
FCL eligibility criteria is revised to allow entry or withdrawal of only entire descriptions.  
Apportionment of FCL income is changed from 20% county/40% town/40% school to 20% county/80% town.
- 1973 Chapter NR 46, Wis. Adm. Code, is first published to interpret statutes regarding tax laws.  
WTL entries are required to be a minimum of 10 contiguous acres. A maximum 20% non-productive limit is established for FCL and WTL entries.
- 1976 The Wisconsin Legislature makes extensive revisions to the WTL:  
The WTL contract length is changed to 15 years.  
Presence of assessed improvements is prohibited on woodland tax lands.  
Signed management plans (including mandatory practices) are required for the first time as a condition of entry.  
WTL acreage share payment is raised to \$ 0.40/acre with a 10-year interval formula adjustment.  
A WTL withdrawal and declassification penalty is implemented.
- 1978 Interest rate used in the FCL withdrawal tax formula is raised to 12%
- 1979 Initial proposals for a "Managed Forest Law" to unify the FCL and WTL are formulated. Numerous advisory groups make recommendations for changes to forest tax laws.
- 1980 Chapter NR 46, Wis. Adm. Code revision modifies the criteria for entry of land into WTL and FCL, including productivity requirements. These changes became effective on February 1, 1980, affecting FCL Orders issued after that date (s. NR 46.07 (1)(c) Wis. Admin. Code
- 1981 A Legislative Audit Bureau report prompts the DNR to prepare management schedules for all forest croplands in non-industrial private ownership.  
A project to complete forestry plans for all existing FCL entries is initiated.
- 1982 FCL and WTL 10 year interval formulas for adjusting acreage share taxes are implemented.

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- 1982 An Attorney General's opinion determines that landowners must provide access to FCL lands across adjacent non-FCL lands.
- 1983 The FCL acreage share payment is raised to \$0.74/acre.  
The WTL acreage share payment is raised to \$1.49/acre.
- 1985 The FCL and WTL are repealed, and the Managed Forest Law (MFL) is enacted.
- 1987 The first MFL entries take effect January 1.  
Minimum acreage requirement is 10 contiguous acres per parcel of MFL land.  
Maximum 20% non-productive limit per parcel of MFL land.  
Order period is 25 or 50 years, to be chosen by the landowner.
- 1987 Only lands in towns and villages allowed.  
Initial acreage share rate set at \$0.74 and initial closed acreage fee set at \$1.00. Rates to be recalculated in 1992 for use in 1993.  
Recalculation to be done every fifth year thereafter with adjustments used in the following year.  
Up to 80 acres can be designated as "closed" to public access per ownership per municipality.  
Public allowed to hunt, fish, hike, cross country ski, and sightsee on lands designated as "open".
- 1989 Legislation is passed to decriminalize FCL cutting notice/report violations and provide for civil forfeitures.  
Legislation is passed to provide citations and civil forfeitures related to posting open MFL lands.
- 1991 Legislation is passed to allow withdrawal of FCL, WTL, and MFL lands without assessment of a withdrawal penalty if the land is transferred to a governmental agency for parks, wildlife and fishery areas, or public forests, or if land is transferred for use as a public road, railroad, or utility right-of-way.  
In December, the 5-year study of MFL program is submitted to the Legislature by DNR and UW-Extension. The study found the program basically sound but recommended action on sixteen identified issues.
- 1992 Five-year review mandated by Wisconsin Statutes. The Wisconsin Legislative Council initiates a "Study On Private Forest Lands Programs" but fails to reach consensus on major changes.
- 1993 Legislation included in the state budget bill changes the MFL petition deadline for non-industrial ownerships to January 31, allows adjustments in the petition fee, and makes other minor changes affecting closed areas and transfers. Prior to this an ownership was allowed to have 80 acres closed per contiguous ownership. This allowed for some owners to have more than 80 acres closed if their ownership was not contiguous.  
Adjusted tax rates for FCL, WTL, and MFL acreage share payments and the MFL closed fee go into effect. The rates are increased as follows: FCL was raised to \$0.83, WTL was raised to \$1.67, MFL acreage share fee raised to \$0.85 and MFL closed fee raised to \$1.15 (\$2.00 total) per acre per year.
- 1994 The Legislature enacts a law to allow FCL participants to roll into MFL enrollment without paying an FCL withdrawal tax. Petitions for an FCL to MFL conversion accepted between September, 1994 and January, 1998.  
The definition of an MFL closed area changes to allow closure of up to 80 acres (or two quarter-quarter sections, two government lots or two fractional descriptions) per civil township regardless of the configuration of the closed areas. The closed area no longer has to be contiguous. The change benefits landowners whose woodlands may be separated by fields or other non-forest cover types.
- 1995 NR 46.16(2), Wis. Adm. Code, is changed to require the submission of property tax bills or other documents showing the county parcel identification numbers. These numbers are required on documents recorded at the Register of Deeds office in the counties.
- 1996 Orders are issued converting FCL orders to new MFL orders, for FCL participants who chose this option from 1996-2001. These orders are given sequence numbers from 200 to 499 to make them easily identifiable, e.g., 04 213 1997.
- 1997 Chapter 77, Wis. Stats., changes to direct the DNR to define "human residence" to include a residence of a petitioner regardless of whether it is the petitioner's primary or secondary residence.
- 1998 Adjusted tax rates for MFL acreage share payments and the MFL closed fee go into effect. The rates are adjusted as follows: MFL acreage share fee lowered to \$0.74 and MFL closed fee lowered to \$1.00 (\$1.74 total) per acre per year.  
List of 8 building characteristics is created in s. NR 46.15(9), Wis. Adm. Code, to judge whether a building being used as a dwelling should be considered a residence. As of 1999 buildings meeting 5 or more of the 8

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- 1998 characteristics used as a dwelling should be considered a residence. Buildings meeting 5 or more of the 8 characteristics are considered a residence, and the land they are on (minimum 1.0 acres) must be excluded from MFL designation. This change applied and continues to apply to all new buildings on MFL lands regardless of date of entry. Some exceptions are granted depending on the date of the construction and the dates in implementation of this provision. Grandfathered buildings that exceed the allowed 4 characteristics include buildings that were present on January 1, 1999 prior to the effective date of s. NR 46.15(9), Wis. Admin. Code (effective date of January 2, 1999), and buildings that were built prior to September 2004 on lands that were entered on or before January 1, 1999 or on lands converted from FCL to MFL from 1996 through 2001. These buildings are allowed to remain on MFL lands but may not be renewed under MFL. See the MFL buildings pages for more information.
- 2000 DNR was directed by the Joint Finance Committee to require that any management plan for the Forest Tax Law program, prepared with staffing or funding approved at the May 3, 2000, s. 13.10 (emergency funding) meeting, include a component dealing with spongy moth pest management activities. Money and staffing approved at the May 3, 2000 s. 13.10 meeting included additional funds for contracting MFL plans with consultants and 1 FTE in the TLS. Spongy moth funding was requested and approved at the same meeting. It was decided that all MFL plans would include a component on spongy moth pest management, not just the contracted plans to provide uniformity.
- Deadlines for landowner filings are established by rule as follows:
- October 1 FCL Declaration of Withdrawal
  - December 1 MFL Declaration of withdrawal
  - December 1 Requests to change MFL open/closed designations
- New policy is established by rule stating when land is sold after a petition has been filed, the new owner must submit a new and separate petition. The new landowner cannot use the petition filed by the previous owner.
- Last WTL contracts expired.
- 2002 2001 Wisconsin Act 109 enacts several changes to the MFL and FCL including the following:
- Increases the MFL petition fee to \$100 for petitions submitted without an approvable plan.
  - Retains a \$20 MFL petition fee for petitions submitted with an approvable plan and for additions to existing entries.
  - Re-opens the opportunity for FCL participants to rollover/convert to MFL prior to the expiration of the FCL order without a withdrawal tax.
  - Unlike the first window of opportunity, which was only available from September 1, 1994 through January 1, 1998, there is no ending date to this opportunity.
- 2003 Adjusted tax rates for FCL/MFL acreage share payments and the MFL closed fee go into effect. The rates are increased as follows: FCL was raised to \$1.66, MFL acreage share tax was raised to \$0.83 and MFL closed fee was raised to \$1.12 (\$1.95 total) per acre per year.
- 2004 2003 Wisconsin Act 228 modifies the MFL including the following: (Changes apply to all entries unless specifically noted.)
- Required DNR to certify independent certified plan writers (ICPW) and to promulgate rules specifying the qualifications that a person must satisfy to become a CPW.
  - Increases the MFL petition fee to \$300 for petitions submitted without an approvable plan.
  - Increases the transfer fee to \$100.
  - Creates a withdrawal fee of \$300.
  - Changes the MFL petition deadline from January 31st to July 1st (18 months prior to entry).
  - Creates second petition deadline of May 15 for petitions submitted with a completed management plan package prepared by a certified plan writer, for entry effective the following January 1st. First available deadline is May 15, 2006.
- 2003 Wisconsin Act 228 modifies the MFL including the following: (Changes apply to all entries unless specifically noted.)
- All legal instruments (deeds, land contract, etc.) must be recorded before submission with an MFL petition.
  - Additions to 1987-2004 MFL entries no longer allowed.
  - Additions to new MFL (2005 and after) entries will be allowed.

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- 2004      Increases allowable closed acreage to 160 acres, but only 80 of the 160 can be entered in 2004 or earlier. The closed acreage entered may exceed 80 acres only if it consists of 2 entire legal descriptions (or due to past wording in statute or due to past interpretations).
- Establishes new formula for calculating the MFL tax rates. Applies to all lands entered in 2005 and later. Acreage share tax equal to 5% of the average statewide tax on forest land. Closed acreage fee equal to 20% of this average.
- The open/closed designation of MFL land can be modified up to 2 times.
- Creates a \$250 non-compliance penalty to be used in the enforcement process when landowners fail to complete the mandatory practices.
- No yield tax in first 5 years of 2005 and later MFL entries. Does not apply to FCL conversions or MFL renewals.
- MFL land may be withdrawn if personal property tax for buildings on the MFL land is delinquent.
- Land within a city is eligible for entry.
- 2005      2005 Wisconsin Act 25 modifies petition process.
- Requiring charging of a plan preparation fee for plans written by DNR foresters. PPF for 2008 entries set at \$375 plus \$5.60/acre.
- Petition fee decreased from \$300 to \$20.
- 2005 Wisconsin Act 64
- Effective date of Act 25 changed from July 1, 2005 to July 2, 2005 so all applications for 2007 were subject to the same provisions of the law.
- Two exceptions added to the 5 year yield tax exemption. Expiring Forest Crop Law lands being entered in to managed forest law and Withdrawal and Re-designations are not exempt from paying yield tax the first 5 years of the managed forest land order.
- Withdrawal taxes for Withdrawal and Re-designation modified. If lands are withdrawn and re-designated any subsequent withdrawals will be the sum of a withdrawal tax for the original acres using the tax rate established the year before withdrawal and re-designation PLUS a withdrawal tax using the previous year's tax rate for all acres designated by the withdrawal and re-designation order. This unique withdrawal tax stays in effect until the original acres order will have expired. For the remaining order years the normal MFL withdrawal tax calculation applies.
- Chapter NR 46, Wisconsin Administrative Code creates procedures for administering the Certified Plan Writer Program.
- Referral process developed for landowners petitioning to enter MFL without a prepared management plan. Petitions put on referral list for 60 days if petition submitted without a plan and landowner has not hired a Certified Plan Writer. List made available for Certified Plan Writers the first of each month.
- Procedure developed for DNR foresters to write management plan for landowners not offered a plan by the Certified Plan Writer referral process. Department forester writes plan if landowner does not receive an offer from a Certified Plan Writer.
- NR 46.18(2)(c), Wis. Adm. Code, modified to read "Release of conifers and hardwoods from competing vegetation".
- NR 46.18(2)(e), Wis. Adm. Code, modified to read "Pre-harvest and post-harvest treatment to insure adequate regeneration".
- Draft deadline for May 15 entries set to March 1st.
- Forestry Operations Team (FOT) (now known as Field Implementation Team, or FIT) approved unmarked thinning in pine plantations on Managed Forest Law and Forest Crop Law lands.
- 2005 Wisconsin Act 299
- Petition by ownership not by municipality allowed. Made it possible to enter lands in multiple municipalities on one petition.
- Policy Changes:
- Tax Law stopped listing trusts as owners and listed the trustee, not the trust as owner; this policy was reversed in 2010.



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- 2007 NR 46 Administrative Rule Changes  
 Catastrophic loss provision increased the reduction in yield tax payment for tree mortality due to fire from 30% to 70%. Also decreased acreage to qualify for catastrophic loss from 10 acres to 5.  
 Application fee modified to \$20 per county to pay for recording of MFL lands in multiple counties.  
 2007 Wisconsin Act 20  
 New statutory provision created to prohibit the receiving of consideration for recreational activities on MFL lands. Exceptions exist for non-profit organizations as described in the Internal Revenue Codes.
- 2008 Tax rates adjusted for MFL acreage share payments and the MFL closed acreage fee go into effect. The adjusted tax rates are as follows: MFL acreage share tax for lands entered before 2005 (1987-2004) decreased to \$0.67; MFL acreage share tax for lands entered after 2004 (2005 and later) increased to \$1.67; MFL closed acreage fee for lands entered before 2005 (1987-2004) decreased to \$0.90; and MFL closed acreage fee for lands entered after 2004 (2005 and later) increased to \$6.67.
- 2009 Policy Changes:  
 Lands in which certified surveys were completed and recorded within recorded subdivision plats are no longer allowed entry under MFL. All lands within recorded subdivision plats must be legally vacated before entry into MFL. The policy is effective for lands entered on or after January 1, 2011. (Note: This policy supports criteria in NR 46.15(18), Wis. Admin. Code.) This policy was updated in 2020 to allow a CSM be created over the top of the subdivision plat, which has the same effect as vacating the plat.  
 Lands that are sold by land contract must meet the transfer requirements and are no longer allowed to be partitioned in a manner not allowed under the law. The policy is effective for all transfers received by the Department on May 15, 2009. (Note: This policy supports criteria in NR 46.14(23), Wis. Admin. Code). Land owned per deed and land owned per land contract are no longer considered different ownerships and a separate application for each is no longer required (i.e. acreage under a land contract should be on the same application as acreage owned through a deed provided the ownership is the same).
- 2010 NR 46 Administrative Rule Changes:  
 Consideration definition added.  
 Ownership definition changed to include trusts as an ownership, reversing 2005 policy.  
 Ability for landowner to amend application after application deadline.  
 Multiple municipality applications are allowed only if lands on either side of a municipal line do not qualify on their own.  
 2009 Wisconsin Act 365  
 New statutory revision to combine March 31, May 15 and July 1 deadline to June 1.  
 DNR has new enforcement authorities: Issue a citation for failure to file cutting report; File a cutting report when landowner fails to do so; No longer need to prove intent for filing false report and cutting contrary to the management plan or approved notice.  
 Real estate disclosure requirement  
 Withdrawal tax estimates given by Department of Revenue (DOR)  
 Stumpage values removed from rule making process  
 2009 Wisconsin Act 186  
 Created exemption from withdrawal tax for up to 10 acres of land withdrawn from MFL due to the placement of a public safety communications tower.  
 2009 Wisconsin Act 28  
 Tribal lands transfer
- 2011 NR 46 Administrative Rule Changes:  
 Application fee is increased to \$30 per application and county.  
 Landowners who purchase lands from a large landowner are required to submit a management plan to the DNR Forester within one year of the date of the transfer.  
 It was the responsibility of the DNR to prepare the plan if lands were transferred prior to January 1, 2012, but new owners will have to hire a CPW to prepare the plan.

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- 2011 Large landowners who lose their status as a large landowner under NR 46.18(4), Wis. Admin. Code are required to submit a management plan to the DNR Forester within one year of losing large landowner status. Conditions under which DNR may agree to develop an MFL application are changed so that if by the January 1 prior to the application deadline services from a certified plan writer are not available in the county in which the MFL land is located DNR may develop the MFL application.
- 2012 Private Forest Land Open to Public Recreation Web Mapping Tool developed to show the location of MFL-Open and FCL lands. (Effective March 11, 2013.)  
Landowners who no longer qualify for Large Ownership classification required to prepare and submit site-specific management plan within one year of losing Large Ownership classification. (Effective Jan. 1, 2012)
- 2013 2013 Wisconsin Act 1  
Allowed landowners to conduct bulk sampling of their lands for ferrous ore material without withdrawal from the MFL program. Sampling sites cannot exceed 5 acres. (Effective March 11, 2013)  
2013 Wisconsin Act 20  
Allowed landowners who enrolled lands in the MFL Program prior to October 11, 1997 to withdraw one to three or more acres from the MFL program for the purposes of building a residence. The withdrawal option affects landowners with effective dates of January 1, 1997 or earlier.
- 2013 2013 Wisconsin Act 81  
Allowed landowners within a proposed ferrous mining site to temporarily close MFL-Open lands to public recreation which are within 600 feet of fixed sampling equipment and roads used for ferrous mining activities. Lands would be taxed as MFL-Closed the following year. A supplemental fee for a proposed ferrous mining site would be assessed on lands that were originally enrolled in MFL in 1987-2004.
- 2015 2015 Wisconsin Act 55 made the following changes to the MFL and FCL programs:  
Cutting Notices (MFL and FCL)  
DNR approval is no longer required for cutting notices that are submitted by any of the following and the cutting is required under the terms of the management plan: A Cooperating Forester; A forester accredited by SAF, WCF, or ACF  
Supplemental Distributions to Municipalities  
\$1,000,000 in fiscal year 2015-16 and \$1,000,000 in fiscal year 2016-17: The distribution to the municipality is based upon the MFL closed acres within the municipality as compared to the statewide total of MFL closed acres. The municipality pays 20% of these monies to the county and retains the remaining 80%.  
MFL Certification Group Opt-In  
An MFL landowner must now affirmatively elect to have their MFL land enrolled under the MFL Certification Group (opt-in). Previously, an MFL landowner's MFL land was automatically opted-in to the MFL Certification Group unless the landowner affirmatively elected to not enroll it under the Group (opt-out).
- 2016 2015 Act 358 made a number of changes to the MFL and FCL programs:  
Severance/Yield taxes:  
Severance and yield taxes will no longer be collected by the department beginning 4/16/16  
FCL Termination taxes (FCL)  
For lands that expire on 12/31/2016 or later, the DNR will no longer be requiring the payment of FCL termination taxes  
Cutting Notices (MFL and FCL)  
DNR approval is no longer required for cutting notices that are submitted by any of the following and the cutting is required under the terms of the management plan: A Cooperating Forester (2015 Wisconsin Act 55); A forester accredited by SAF, WCF, or AC ACF (2015 Wisconsin Act 55); A person who has 5 years of full-time experience engaged in managing forests (includes timber harvesting, wildlife management, water quality and recreation to maintain a healthy and productive forest)

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2016 Buildings and Improvements (MFL):

For 2017 and future entries (or renewals), buildings or improvements associated with buildings are prohibited on MFL lands. According to statute an improvement does not include any of the following: Public or private road; Railroad or utility right-of-way; Fences, unless the fence prevents the free and open movement of wild animals; Culverts; Bridges; Hunting blinds; Structures and fixtures needed for sound forestry (examples of structures and fixtures needed for sound forestry practices are described in Chapter 20).

Minimum Acres (MFL):

The minimum acreage requirement per MFL parcel has been increased from 10 to 20 acres for all 2017 and future entries.

Pre-2017 MFL landowners seeking to renew their land in the program may be eligible for a one-time exception to the 20 acre requirement.

Access (MFL):

All land designated as MFL-open (to public recreation) must be accessible to the public on foot by public road or from other land open to public access.

Leasing (MFL):

The prohibition of leasing MFL lands was repealed.

Closed Acreage Limit (MFL):

The amount of land a MFL landowner can designate as closed to public recreation has increased from 160 acres to 320 acres.

Additions (MFL):

Additional land can be added to any MFL order as long as the addition is at least 3 acres in size, has no buildings or improvements, is under the same ownership and at least part of the lands being added must be contiguous to the existing MFL entry. Productivity requirements must also be met (evaluated on the additional plus contiguous current land).

Withdrawal Taxes and Fee (MFL):

Calculations for withdrawal taxes have been changed. Additionally, the withdrawal tax calculation now distinguishes between landowners who own more or less than a total of 1,000 acres that are enrolled in a forest tax program (FCL and/or MFL).

Voluntary Withdrawals (MFL):

There are two new withdrawal types: Landowners can now withdraw 1 to 5 whole acres for the purpose of a construction or small land sale. Landowners can use this withdrawal type 1 time per parcel for a 25 year order, and 2 times per parcel for a 50 year order. A withdrawal tax and fee will be assessed for this type of withdrawal.

Landowners can now withdraw land for productivity and sustainability if the land has become less than 80% productive or more than 20% unsuitable for producing merchantable timber due to environmental, ecological, or economic factors. Landowners may be required to attempt a restoration plan for areas that can be restored if the land has become less than 80% productive due to a natural disaster. A withdrawal tax and fee may not be assessed for this type of withdrawal.

Transfer of Ownership (MFL):

When land enrolled in the MFL program is sold, the transferred and remaining land will be evaluated to see if they meet the eligibility requirements. If the transferred land does not meet the program requirements the stepped enforcement process will be initiated and a withdrawal tax and fee may be assessed.

Contracts (MFL):

All current and future MFL orders are now considered contracts.

Renewals (MFL):

If a landowner of MFL land meets several criteria (see s.77.82 (12), Wis. Stats.) and the renewal application is submitted by the June 1st before the current entry/order expires, they are eligible for a renewal and renewal applications are not required to include a MFL management plan.

Current MFL entries that are less than 20 acres may be eligible for a one-time renewal if all other criteria are met.

Forest Tax Law History Table

2016 Supplementary Distributions to Municipalities

\$4,600,000 in fiscal year 2016-17; \$6,000,000 in fiscal year 2017-18; and \$7,000,000 in fiscal year 2018-19: The distribution to the municipality is based upon the MFL closed acres within the municipality as compared to the statewide total of MFL closed acres. The municipality pays 20% of these monies to the county and retains the remaining 80%.

2020 NR 46 Administrative Rule Changes:

General

Rule was updated to reflect Statutory changes wrought by 2015 Act 358 and longstanding department procedures. The Rule update was comprehensive and included elimination of any mention of severance tax for FCL and yield tax for MFL, and information on the woodland tax law and new forest crop applications and renewals were also eliminated throughout the chapter, and references to forms were updated to reflect their availability as electronic forms through WisFIRS.

Subchapter I—Forest Croplands. Forestry practices.

Requirement to return incomplete cutting notices to the submitter, and lack of a department approval requirement provided the cutting notice is consistent with the management plan and sound forestry, is submitted by a qualified individual, and the owner does not request department review were added.

Subchapter II—Managed Forest Land. Definitions Added or Updated:

Definition of “building” was updated to reflect prohibition of buildings on MFL designated after 2016.

Definition of “capable of producing 20 cubic feet of merchantable timber per acre per year” was updated to allow more flexibility to enroll lands that don’t meet minimum density or productivity requirements at time of enrollment if they are capable of doing so in a reasonable amount of time.

Definition of “Grazing” was updated to allow for the use of animals to accomplish silvicultural purposes approved by the department.

Definition of “Improvements associated with a building” was added.

Definition of “Material change” was added.

Definition of “Non-productive area” or “non-productive land” was added, and replaced the term “non-stocked land,” which was deleted.

Definition of “Restoration” was added

Definition of “Structures and fixtures needed for sound forestry” was added

Definition of “Utilities” was added

Managed forest land application

Requirements for onetime renewal of parcels less than 20 acres were added.

The options for ownership changes during the application process were modified to clarify the new landowner may choose to request a transfer or the department will rescind.

Requirement that the application fee be submitted to the department within 14 days of submitting the application was added.

Mapping requirements for non-productive cover types and productive stands were modified to require non-productive area be mapped if 1 contiguous acre or more and that productive stands be at least 2 acres effective January 1, 2022

Requirements for additions were revised including to reflect the minimum parcel size of 3 contiguous acres and requirement that additions meet all eligibility criteria except productivity and minimum acreage, which must be met at the time the combined parcel is designated.

Requirements for onetime renewals of parcels less than 20 acres were added, notably the requirement that existing and renewed land be identical is spelled out and allows for a small acreage withdrawal to be used to rectify eligibility issues so long as the withdrawal form is submitted along with the application for renewal.

Managed forest land eligibility

Requirement to consider non-productive area that is 1 contiguous acre or more when calculating productivity for land designated after January 1, 2022 was added; for MFL designated prior to 2022, non-productive area must be used in calculating productivity.

Forest Tax Law History Table

2020	<p>Allowances for land that is deemed capable of producing merchantable timber to be enrolled without meeting minimum medium density standards provided mandatory practices to achieve minimum stocking are in the management plan were added.</p> <p>Eligibility requirements for lands designated before 2016 were added to reflect continued allowance for certain buildings.</p> <p>Allowances for hunting blinds and structures needed for sound forestry were added.</p> <p>Specification that lands that are withdrawn due to loss of productivity under s. 77.88 (1), (3k), or (3L), Wis. Stats., must be subject to a change in the environmental, ecological, or economic conditions that caused the failure to meet productivity in order to be re-enrolled in MFL was added.</p> <p>Clarification that leasing is allowed if it is compatible with all MFL requirements was added.</p> <p><b>Management Plan</b></p> <p>Requirement to use WisFIRS was added.</p> <p>Requirement to complete mandatory practices including measures to ensure regeneration in order to qualify for a productivity analysis was added.</p> <p>Allowance to add mandatory practices beyond the order period was included.</p> <p>Afforestation added as a category of mandatory practice.</p> <p>Minimum density standards were updated.</p> <p>Requirement that the management plan reflect practices needed to restore land if required to reestablish productivity was added.</p> <p>Calculations of percent non-productive updated to require consideration of areas of non-productive land that are 1 acre or more in size as of January 1, 2022 and at least 2 acres prior to 2022 were added, and provision allowing food plots of less than an acre was clarified.</p> <p>The large ownerships subsection was updated to reflect the requirements to qualify for and maintain large ownership status. Requirements for management commitments were spelled out and that large ownership management plans including current and suitable maps, reconnaissance data and management schedules be readily available to the department on request. A provision was added allowing land that is under a nationally recognized forest certification standard to be enrolled with fewer application requirements provided maps that meet requirements are provided. Department procedures for revocation of large ownership status if requirements are not met were added.</p> <p>Deadline of September 15 for CPW's to resubmit returned plans to the department for them to be approved for designation the following year was added.</p> <p>Identified risk: the requirement to identify forest regeneration or health concerns with foreseeable repercussions on stand productivity in the management plan was added, along with the provision that identified risks to lands enrolled that are identified in the management plan may not be the cause for an analysis under s. NR 46.215, thus disqualifying parcels that lose productivity due to identified risk from qualifying for a voluntary withdrawal under s. 77.88(3k) or (3L).</p> <p>Amending a management plan subsection was added specifying that reasons for amending management plans by mutual agreement under s. 77.82 (3) (f), Stats., may include a change requested by the landowner, changes in stand conditions, and changes to acceptable silvicultural practices.</p> <p><b>Forestry practices</b></p> <p>Forestry practices section was added. The forestry practices section specifies that incomplete cutting notices are to be returned to the submitter, and that if the cutting notice is consistent with sound forestry and the management plan, is submitted by a qualified individual as per s. 77.86 (1) (b) 2., Wis. Stats., and the landowner does not request department review and approval, then department approval is not required, whereas in all other cases it is. Provisions for renewal of cutting notices were added, reflecting that the department will renew cutting notices so long as a new notice would not be different from the notice on file, and the owner or filer are in communication with the department and have adequately shown that a plan for the cutting within a reasonable timeframe is in place.</p> <p><b>Closed Area</b></p> <p>In accordance with statute the section on closed area was updated to reflect the maximum of 320 acres per ownership per municipality. Language describing allowable closed area configuration was updated to reflect the 320-acre limit.</p>
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Forest Tax Law History Table

2020 Public Access

Requirement for open MFL to be accessible on foot from other land or public roads that are open to public access on foot was added. Provisions were added allowing for access to open MFL via land under the same ownership and via an easement or agreement on other lands if appropriate signage and mapping requirements are met and there is an open land agreement kept current with the department.

Posting Standards

Sign and posting standards for open and closed MFL were added. The section was updated to reflect requirements to indicate access to open MFL on the map as a comment, along with location of signs that show the access route.

Productivity

The productivity section was created to operationalize the voluntary withdrawal types under s. 77.88 (3k) or (3L), and the requirement to create restoration plans as per s. 77.88 (2m). The productivity section requires owners attempt restoration of land that has become non-productive provided the loss of productivity was not due to identified risk as written in the management plan, and the department determines it is reasonable to restore productivity. Restoration plans requested by the landowner and approved by the department must be reflected in an amended management plan. The productivity analysis referred to in the updated voluntary withdrawal section is required for the department to find a landowner eligible for withdrawal under s. 77.88 (3k) or (3L), and relies upon a comparison of estimated restoration costs for the minimum whole acres needed to restore productivity and the withdrawal taxes for the parcel.

Withdrawal

Subsections for withdrawal by department order and voluntary withdrawal for productivity and sustainability along with voluntary withdrawal for construction and small land sales were created. The voluntary withdrawal: other construction, small land sales section specifies that the land remaining after the withdrawal must remain eligible, and a clear map showing the land to be withdrawn and land remaining must be provided for the voluntary withdrawal to be approved. The voluntary withdrawal: productivity; sustainability subsection specifies the requirement for a productivity analysis and department determination that the cause of productivity loss was not the landowner's noncompliance with their management plan or other program requirements. Although the rule provides for an involuntary withdrawal if the land remaining after a productivity / sustainability withdrawal does not meet minimum acreage requirements, the department has subsequently determined it will issue a withdrawal under s. 77.88 (3k) or (3L) for the entire parcel in these cases and no withdrawal tax or fee will be charged.

Sale or Transfer

Separate subsections for department-ordered transfers and land conveyed from a large ownership were created. The department-ordered transfer subsection describes the requirement for both conveyed land and land remaining after a conveyance meet eligibility requirements in order to continue as designated MFL. Transfer or voluntary withdrawal forms must be filed within 30 days of the land conveyance or the land will be involuntarily withdrawn with tax and fee. The use of the voluntary productivity and sustainability withdrawal types to rectify conveyance of land that doesn't meet minimum productivity requirements, but is otherwise eligible for designation, is described. In the land conveyed from a large ownership section, the new owner of land conveyed from a large to a regular ownership is allowed one year from the conveyance to submit an approvable management plan.

Information on location of managed forest land

Updated to state that information on the location of open MFL is available online in report and map formats.

Department Orders

The department orders section was created to describe the orders the department issues to correct department error and accommodate changes to county land information, and to codify how the department will operationalize material change to MFL orders as contracts. Department changing orders are broken down into rescinding orders and correcting and amending orders. The orders of designation as contract subsection lays out department procedures for providing landowners the opportunity to withdraw without tax and fee if there is a material change to their order due to a statute or rule change.

Forest Tax Law History Table

2020 Landowner Contact Information

This section was created stating the requirement that landowners keep their contact information current with the department, and that mail returned to the department as undeliverable due to an incorrect address or otherwise meets department’s obligation of notifying the landowner for all aspects of MFL program administration.

2022 2021 Wisconsin Act 230 made a number of changes to the MFL and FCL programs:

**Minimum Acreage**

Allows the 20-acre minimum enrollment requirement to be comprised of two 10 contiguous acre portions, that are not contiguous to each other, if they are on a tract of land under the same ownership and meet the other eligibility requirements. Requires that the owner of a tract of land connecting these smaller parcels notify DNR of any sale or transfer of land not enrolled in MFL from the tract, as it may impact eligibility of the MFL parcels.

**Buildings and Improvements**

Removes “accessory building” from the list of prohibited improvements.

Provides that the prohibition on buildings and improvements on land designated in 2017 or later does not apply to a building used exclusively for storage.

**Additions.**

Allows additions of any size if they are contiguous to MFL land, and allows for additions of parcels that are at least 10 contiguous acres if they are connected by a tract of land under the same ownership. All additions must also meet the eligibility criteria from the original enrollment order, and are allowed to have the same building characteristics as the original order. As the same eligibility requirements are applicable to additions and the land being added to, this statutory change also has the effect of harmonizing requirements for productivity analyses and mapping found in NR 46.

**Material Change**

Specifies that a statutory change does not constitute a material change to an MFL order unless the act that makes the change states that the act or a provision in the act makes a material change to orders entered under prior law. Similarly, the act specifies that a promulgated rule does not constitute a material change to an order unless the rule includes a statement that it constitutes a material change to orders entered under prior rules, and DNR includes in its report to the Legislature a statement that the rule constitutes a material change to orders entered into under prior rules and an analysis of this determination.

**Withdrawal Tax and Fee for Voluntary Withdrawals and for Withdrawals due to Conveyance or Retention of Ineligible Land**

Clarifies that DNR is required to assess a withdrawal tax and fee for general voluntary withdrawals.

Clarifies that assessing withdrawal taxes and fees when ineligible lands are conveyed or retained is authorized but not required.

**Withdrawal for Small Land Sales**

Eliminates the voluntary withdrawal for the sale of land, but retains the voluntary withdrawal option for use as a construction site. (Section 77.88(2)(a) separately allows an MFL owner to sell all or part of their MFL land an unlimited number of times per order.)

**Withdrawal for Productivity or Sustainability**

Clarifies that if the land remaining after either a withdrawal for sustainability or productivity will not meet the eligibility requirements under the owner’s MFL order, DNR must withdraw the entire parcel from the program without withdrawal tax and fee.

2022 Exempt Withdrawal for a Public Purpose

Adds an exemption from the assessment of a withdrawal tax and fee when MFL land is conveyed for a public purpose to a city, village, town, or county that is a taxing jurisdiction for the land.

**Large Ownerships**

Specifically authorizes DNR to subject large ownerships exceeding 1,000 acres to management plan requirements that are different from the plan requirements in the MFL statute.

**Leasing**

Clarifies there are no statutory restrictions on leasing land enrolled in the MFL program.

Forest Tax Law History Table

2023	2023 Wisconsin Act 12
	The personal property tax is repealed statewide.
	Buildings and improvements on MFL and FCL are subject to taxation as real property as of the January 2024 assessment, for property taxes levied in December 2024 and due in 2025.



**Tax Law Comparison Table**

<b><u>Woodland Tax Law</u></b> (Enacted 1954 – Repealed 1985) Last WTL expired 12/31/2000	<b><u>Forest Crop Law</u></b> (Enacted 1927 - Repealed 1985)	<b><u>Managed Forest Law</u></b> (Enacted 1985)
<p><b>Tax Rate</b></p> <p>\$1.67/acre/year.</p>	<p>\$0.10/acre/year for entries prior to 1972.</p> <p><b>\$3.60/acre/year for entries after 1972.</b></p> <p>All special class entries have expired.</p> <p>Rates will be re-adjusted in <b>2032</b> and every 10<sup>th</sup> year thereafter for lands enrolled after 1972.</p>	<p><b>Years 2023 – 2027:</b></p> <p><b>\$1.68/acre/year</b> on closed lands (1987-2004 entries); <b>\$0.72/acre/year</b> on open lands (1987-2004 entries).</p> <p><b>\$9.49/acre/year</b> on closed lands (2005 and later entries);</p> <p><b>\$1.90/acre/year</b> on open lands (2005 and later entries).</p> <p><b>\$7.37/acre/year/year</b> (1987-2004 entries) and <b>\$7.59/acre</b> (2005 and later entries), in addition to the applicable acreage share tax within a proposed ferrous mining site.</p> <p><b>Rates will be adjusted in 2027 (applied in 2028) and every 5th year thereafter.</b></p>
<p><b>Public Access</b></p> <p>Not required.</p>	<p>Open to hunting and fishing only (not trapping or use of vehicles).</p>	<p>Open lands must permit hunting, fishing, sightseeing, hiking, and cross-country skiing (does not include trapping or use of vehicles). Up to 320 acres may be closed to public access per municipality, per ownership.</p>
<p><b>Enrollment Period</b></p> <p>15 years</p>	<p>25 or 50 years</p>	<p>25 or 50 years</p>
<p><b>Timber Harvest Tax</b></p> <p>None</p>	<p>Beginning in 2016, no severance taxes are collected.</p>	<p>Beginning in 2016, no yield taxes are collected.</p>
<p><b>DNR Cutting Notices*:</b></p> <p>No DNR cutting notice required, but harvests must conform to the management plan.</p>	<p>Must be filed at least 30 days before cutting is planned. Approved notices are valid for one year. Cutting reports due within 30 days of the approval year for partial harvests. No cutting report required on Special Class.</p>	<p>Must be filed at least 30 days before cutting is planned. Cutting must commence within one year. Cutting reports due within 30 days of completed harvest.</p>

*\* A county cutting notice, to be filed with the county clerk, is required for all timber harvests on private land in Wisconsin. The county may deny permission to harvest timber if there are unpaid property taxes on a parcel.*

<u>Woodland Tax Law</u>	<u>Forest Crop Law</u>	<u>Managed Forest Law</u>
<b>State Aid Payments</b> None	\$0.20/acre/year	\$0.20/acre/year
<b>Minimum Acreage:</b> Minimum 10 contiguous acres not to include a full quarter-quarter section, government or fractional lot (no more than 20% of area may be non-forested).	After 1972, full quarter-quarter section, fractional or governmental lot (no more than 20% of area may be non-forested).  Pre 1972, minimum of 40 contiguous acres.	For land entered in 2017 or later, minimum 20 contiguous acres (at least 80% of area must be capable of producing 20 cu. ft. of merchantable timber per year).  For 2016 and earlier entries (and some 2017 and later renewals), minimum 10 contiguous acres (at least 80% of area must be capable of producing 20 cu. ft. of merchantable timber per year).
<b>Withdrawal Tax:</b> 1% of average F1 value in county in year prior to withdrawal multiplied by the number of acres multiplied by the number of years. Partitions allowed only under limited circumstances.	Difference between ad valorem tax and forest crop tax paid with credit for annual acreage share payments to the town plus 5% or 12% simple interest less any severance tax paid plus interest. Authorized withdrawals and transfers vary with year of entry.	Withdrawal tax is defined by property type, years enrolled, and ownership. See withdrawal tax section for details.
<b>Termination of Contract or Order</b> No penalty for non-renewal.	For lands that expire on 12/31/16 and later, there is no penalty for non-renewal.	No penalty for non-renewal.
<b>Management Requirements:</b> Follow signed management plan	Use sound forestry practices.	Follow signed management plan and follow sound forestry practices. A \$250 non-compliance penalty will be assessed when the landowner fails to complete mandatory practices on time.
<b>Transfer of Ownership</b> Transfer required within 30 days of the conveyance.	Notify DNR within 10 days of the conveyance on an official transfer form.*	Notify DNR within 30 days of the conveyance on an official transfer form. Pay a \$100 transfer fee.*
<i>*Failure to file a DNR transfer form could result in declassification from the forest tax law program and assessment of a substantial withdrawal tax.</i>		
<b>Expiration Dates</b> The last WTL contracts expired December 31, 2000.	The last FCL contracts expire December 31, 2035.	New designations are now only MFL entries, enrolled for 25 or 50 year order periods.

<u>Woodland Tax Law</u>	<u>Forest Crop Law</u>	<u>Managed Forest Law</u>
<b>Building Restrictions</b> No improvements whatsoever are allowed	Non-commercial buildings, hunting cabins, and seasonal cabins are allowed (but taxed as personal property). No permanent residences are allowed.	For 2017 and later orders, no buildings or improvements associated with buildings are allowed, <b>except that buildings used exclusively for storage are allowed.</b>  For 2016 and earlier entries, non-commercial buildings, hunting cabins, and seasonal cabins are allowed (but taxed as personal property). No domiciles (places of permanent or secondary residence) or buildings for human residence (NR 46.15(9), Wis. Admin. Code) allowed.

**V. BACKGROUND**

Background information can be found in “C. Wisconsin Forest Tax Law History” in this chapter.

**VI. REFERENCES and RELATED DOCUMENTS**

Source	Summary of Requirement
Administrative Code <a href="#">NR 46</a>	2015 Act 358 led to many updates. Summary of changes are in “C. Wisconsin Forest Tax Law History” in this chapter.

**VII. DOCUMENT HISTORY**

<b>This version Rescinds and Replaces</b>	<b>-Chapter 100: Overview dated March 2022</b>
<b>Summary of Changes from previous version</b>	The history section was updated to detail changes wrought by 2021 Act 230 and 2023 Act 12, and acreage share tax rates were updated in the MFL and FCL revenue tables. The processing schedule was updated with updated information and roles.