

## Managed Forest Law Landowner Roles and Responsibility Table

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*This table is NOT a complete list of Managed Forest Law (MFL) requirements, landowner responsibilities, or enforcement actions and shall not be used as such. Landowners should reference their Managed Forest Law contract and plan, WI State Statute, and WI Administrative Code chapter NR46 for complete requirements and responsibilities of the program*

Program Requirement	Completing Mandatory Practices	Ensuring Forest Productivity and Regeneration	Ensuring Compatible Land Use	Providing access to the public for recreation on Open MFL land	Maintaining Parcel Requirements
<b>Summary</b>	Mandatory Practices are based on your goals and the state of your woodland. If mandatory practices are included in your plan it is your responsibility to complete the practices as prescribed in order to remain in the program.	<p>Timber production is the primary purpose for MFL lands and landowners must ensure their forests continue to produce timber now and into the future.</p> <p>Management practices must follow sound forestry guidelines that maintain or improve the forest, its timber, health, and soil.</p> <p>After a timber harvest, adequate regeneration must be achieved.</p>	<p>Land uses that are not compatible with forestry practices are not permitted on MFL lands. These include but are not limited to:</p> <ul style="list-style-type: none"> <li>• Buildings not used exclusively for storage or any improvement associated with a building including landscaping or gardening</li> <li>• Use for agriculture</li> <li>• Developed for commercial recreation</li> <li>• Developed for industry</li> </ul> <p>NOTE: Development, planting, and maintenance of wildlife foot plots IS permitted in MFL.</p>	<p>NOTE: The following information applies only to Open MFL lands.</p> <p>Open MFL lands must be accessible to the public on foot for the following activities:</p> <ul style="list-style-type: none"> <li>• hunting</li> <li>• fishing</li> <li>• hiking</li> <li>• sightseeing</li> <li>• cross-country skiing</li> </ul>	<p>MFL parcels are defined as a contiguous block of enrolled property under the same ownership, must be at least 80% productive forested acres and at least 120 feet wide.</p> <p>If enrolled before 2017 or one-time renewal:</p> <ul style="list-style-type: none"> <li>• At least 10 acres</li> </ul> <p>If enrolled after 2016:</p> <ul style="list-style-type: none"> <li>• At least 20 acres which may consist of at least two, 10 acre parcels connected by a tract of land under the same ownership</li> </ul>
<b>Landowner Actions</b>	<p><b>You are often required to complete timber harvests on your property, including thinning and regeneration harvests.</b></p> <p>DNR encourages landowners to hire a cooperating forester to assist with these forest management practices. DNR does not set up nor market commercial timber sales on MFL lands.</p> <p><b>It is your responsibility to ensure your MFL lands are accessible for management practices, which may include road and trail construction.</b></p> <p><b>You are required to file a MFL <u>Cutting Notice Form 2540-032</u> with your Tax Law Forestry Specialist at least 30 days before any commercial harvest on MFL.</b></p>	<p><b>You may be required to remove undesirable tree species or invasive plants and/or harvest or remove insect or disease impacted trees.</b></p> <p><b>After a timber harvest you may be required to plant trees if natural regeneration is not established in a reasonable time frame.</b></p> <p><b>It is your responsibility to ensure that sound forestry is accomplished during management activities.</b></p> <p>These projects may require significant time and/or money inputs.</p>	<p><b>You must ensure that prohibited land uses do not take place on your MFL lands.</b></p> <p>If there are portions of your land you intend to use for prohibited uses, you may be permitted to withdraw them from the program prior to beginning the incompatible use. Voluntary withdrawals of 1 to 5 acres are allowed on a limited basis and are subject to the limited <b>withdrawal tax and fee.</b></p>	<p><b>You must provide the public foot access to your Open MFL lands.</b></p> <p>You may not place “No Trespassing” signs on Open MFL lands.</p> <p>If your Open MFL lands don’t border a public road or other public lands you are required to place signs which indicate how to access your Open MFL lands.</p> <p>You may NOT restrict the number of people using your Open MFL lands or the time of year it is used.</p>	<p>When MFL properties are split through a sale or change of ownership (Placing in a Trust or LLC), it may impact the parcel requirements and may result in withdrawal of ineligible parcels.</p> <p><b>If you sell or change ownership of your MFL properties, you are required to file MFL <u>Transfer of Ownership Form 2450-159</u> and associated paperwork with the DNR within 30 days of closing.</b></p> <p>Ensure that there are no conflicts between MFL requirements and those of other programs and/or commitments you have made or will consider making during the MFL Order commitment period.</p>
<b>Enforcement Action for Non-compliance</b>	<p><b>A \$250.00 non-compliance fee</b> may be assessed for each mandatory practice not in progress in the year it is prescribed. If the practice remains incomplete, the property will be withdrawn from MFL with limited <b>withdrawal tax and fee.</b></p> <p>A <b>penalty forfeiture fee</b> may be assessed for harvesting contrary to your MFL plan or sound forestry principles as well as failure to file a MFL <u>Cutting Notice Form 2450-032</u>.</p>	<p>Failure to maintain the productivity requirements or failure to follow sound forestry guidelines may result in withdrawal from MFL with limited <b>withdrawal tax and fee.</b></p>	<p>MFL land being used for incompatible purposes will be withdrawn from MFL with limited <b>withdrawal tax and fee.</b></p>	<p>A citation of up to \$500 may be issued for failure to allow access to Open MFL lands, or for violating land posting requirements.</p> <p>Continued failure to provide public access to Open MFL lands will result in withdrawal from MFL with limited <b>withdrawal tax and fee.</b></p>	<p>MFL land not meeting the above requirements will be withdrawn from MFL with limited <b>withdrawal tax and fee.</b></p> <p>Failure to file <u>Transfer of Ownership Form 2450-159</u> within 30 days of closing will be withdrawn from MFL with limited <b>withdrawal tax and fee.</b></p>

### What is “Withdrawal With Tax and Fee”?

When land is withdrawn from Managed Forest Law prior to the end of the order period, whether voluntary or involuntary, the landowner will be assessed a limited tax and fee (in most cases). The tax is based on the number of years the land has been enrolled in Managed Forest Law (capped at 10 years), the net property tax rate of the property being withdrawn, and the assessed value of the property being withdrawn. Therefore the tax is extremely variable but can be many thousands of dollars. The fee is \$300 and is in addition to the tax penalty. For a full explanation of the withdrawal cost, process for obtaining withdrawal cost estimate, and the formula used to calculate the cost, visit the DNR website and search for MFL.