



Use appropriate DNR letterhead

Dear landowner,

Thank you for your commitment to sound forestry, as shown by your recent application for enrollment in the Managed Forest Law (MFL) program. I am your DNR Tax Law Forestry Specialist (TLFS) and available to assist you with the future management of your MFL lands. Please read this letter about your proposed management plan and respond by DATE.

Your proposed MFL enrollment has been identified as containing one or more stands that are at high risk of losing productivity because of threats to forest regeneration, forest health, or both.* In contrast, the other stands in your management plan that do not have these threats are expected to become or remain productive for the length of your order period, 25 or 50 years, consistent with the purpose of MFL, to produce forest crops for commercial use.

The risks identified in your proposed enrollment are detailed in the "Stand Conditions" sections of your management plans for STAND(S). "Identified Risk" is a way of highlighting the intensive management required for this stand, as well as uncertainty that management practices will succeed.

You may have been advised by your Certified Plan Writer (CPW) of the risks to these stands and knowingly taken on the challenges of their management. That option is still available to you, however new Rule provisions (NR 46, Wis. Admin. Code) mean that if your MFL parcel becomes unable to produce timber products in the required amount, or cannot successfully regenerate, due to the risks identified, that parcel will not be eligible for a productivity or sustainability withdrawal without tax and fee. Productivity and sustainability withdrawal types are available to landowners whose land becomes non-productive due to an unforeseen cause.

The options available to you at this point include those listed below. A combination of these approaches could also be used in consultation with me and/or your CPW.

- A. **Enroll and manage the stands with identified risk.** The identified risk in these stands will exclude these risks from later becoming the cause of a withdrawal without tax and fee. Your management plan has been updated to reflect this option and is enclosed with this letter. If you agree with managing these stands with identified risk, please sign the enclosed signature page and return it to me by DATE.
- B. **Exclude the affected stands from your MFL enrollment.** Your CPW or I will work with you to update your application and management plan. This option is only available if minimum acreage requirements after you exclude the stands with identified risk will still be met.
- C. **Place the stands in the "non-productive" category.** You have the option to enroll up to 20% of each MFL parcel as unmanaged land. You may choose this option if, after moving those stands into the non-productive category, the parcel will still be 80% productive by area.
- D. **Cancel your enrollment.** If the majority of your proposed MFL enrollment consists of stands with identified forest health or regeneration risks, this may be your best option.

If you wish to pursue options other than choice "A" above for adjusting your MFL application and management plan, please contact me as soon as possible. I encourage you to reach out and discuss your options, and to support your successful participation in the MFL program. **If I have not heard back from you by DATE, I will deny your application for enrollment.**

Sincerely,

TLFS Name and Contact Info
CPW Name and Contact Info

CC: CPW for plan

*Chapter NR 46, Forest Tax Program, Wisconsin Administrative Code was updated on March 1, 2020. This Rule guides DNR's implementation of the MFL program and the recent update requires that forest regeneration or health concerns be identified in 2021 and future MFL management plans. *NR46.18(9) IDENTIFIED RISK. Forest regeneration or health concerns that have foreseeable repercussions on stand productivity shall be identified in the management plan. These 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.*