

**CHAPTER 201: MANAGED FOREST LAW PROCEDURES FOR APPROVABLE APPLICATIONS
AND MANAGEMENT PLANS**

I. PURPOSE AND SCOPE

The Department provides this guide to assist Certified Plan Writers (CPWs) in preparing approvable MFL applications and management plans that meet the eligibility requirements outlined in statute and code. These procedures apply when landowners choose to enroll land into MFL (new enrollment, reenrollment, renewal, addition), convert land from FCL to MFL, or when a management plan is required within 1 year following a large to small ownership (account) classification change. These procedures do not cover enrollment of new large ownerships or adding land under existing large ownerships; guidance for large ownerships is available from the assigned Tax Law Forestry Specialist (TLFS). Prior to enrollment, the comparative tax advantage of MFL should be considered to ensure that MFL will suit the landowner's tax goals. Though cost-sharing may be available for writing MFL forest stewardship plans, cost-sharing is not addressed in this chapter. These procedures are not comprehensive guides for WisFIRS but do guide the collection of consistently pertinent data to inform adoption of sound forestry and best practices reflecting the best available science and management practices recommended by Department experts. The procedures for submitting a complete and approvable application and management plan are laid out in recommended order of completion. Key statute and code references and related documents are included in the references table at the end of this document, instead of references throughout, with a few exceptions.

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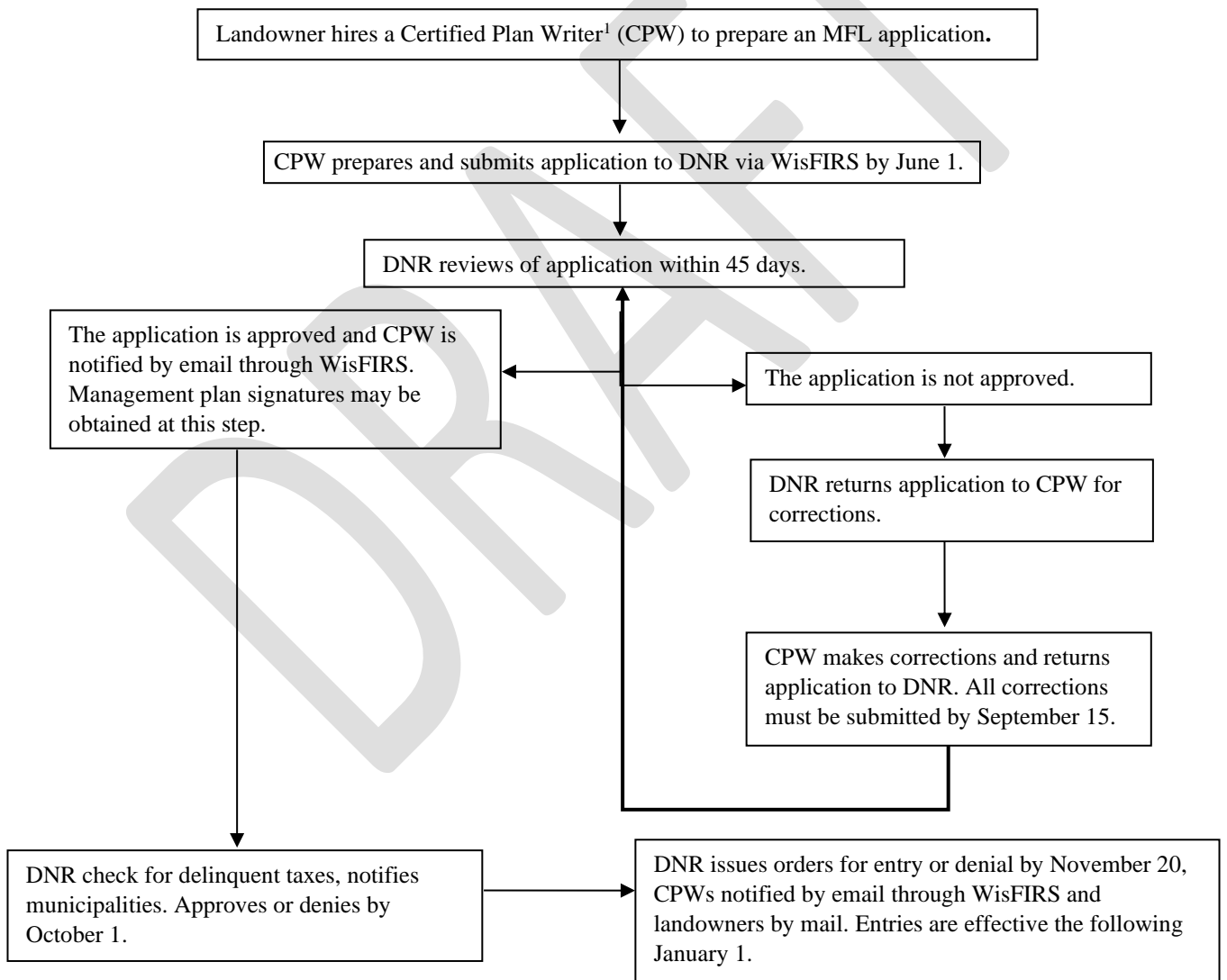
List of Appendices:

- 201A: Standard Description Codes
- 201B: Standard Abbreviations
- 201C: Mapping Symbols and Cover Type Abbreviations
- 201D: Type Classification Procedure
- 201E: Calculating Timber Volume
- 201F: Productivity Table
- 201G: Obtaining and Sharing NHI Data
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- 201J: Plan text report
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- 201L: Generally Accepted Natural Regeneration Methods (GAP) by Forest Cover Type

II. POLICY

Complete applications submitted to the Department by June 1 will be approved or denied by October 1 for designation beginning the following January 1. Applications received after June 1 will be considered for designation in the year after the following January. All applications and management plans must be developed using the WisFIRS program which requires a state Web Access Management System (WAMS) ID. Tax Law Forestry Specialists may develop an MFL application if services from a CPW are not available by January 1 in the year the MFL application is due. CPWs must follow Department guidance and collaborate with TLFS to agree on sound forestry practices; TLFSs review applications and plans to determine if the procedures in this chapter and other relevant procedural requirements are followed, and using the MFL Application Review Checklist, summarize any changes required for the application and management plan to be approved by the Department. The Tax Law section will review applications within 45 days of submission. Plans requiring corrections must be resubmitted by September 15 or the application may be denied.

Figure 201- 1 Application Flow Chart



¹ CPWs work directly for a landowner.

III. DEFINITIONS

“**Application**” means all the information and documents required to be submitted to the department to establish eligibility criteria and landowner intent to enroll their land in MFL, and includes MFL application form signed by landowners and encumbrance holders, application fee, and remittance form.

“**Inclusion**” means a distinct cover type which because of its size is not required to be mapped as a stand or non-productive area.

“**Parcel**” means MFL parcel, unless referring to parcel identification numbers (PINs) which belong to tax parcels.

“**Reenrollment**” means, for the purpose of distinction with “renewal” the re-designation of MFL that meets minimum acreage, after it has expired from the program, with no gaps in enrollment.

“**Renewal**” means the one-time reenrollment of a parcel that is at least 10 acres but is less than 20 acres and which will remain less than 20 acres when reenrolled, with no gaps in enrollment. To qualify for renewal, the parcel on the renewal application must be identical to the current enrollment without any changes to acreage other than those shown by county records.

“**Stand**” means a contiguous group of trees sufficiently uniform in species composition, structure, and age-class distribution, and growing on a site of sufficiently uniform quality, to be considered a relatively homogeneous and distinguishable unit. The basic unit of management for regulating the forest vegetation is the stand. Stands are areas of relatively uniform site and forest conditions. Stands must meet a minimum size of 2 acres; contiguous species composition areas less than 2 acres are considered inclusions. If the areas collectively meet the 2-acre minimum, they may be classified as a stand or an inclusion. They vary in size according to management goals, the size of the overall forest, and the practical considerations of harvesting and applying silvicultural practices.

“**Tract of land under same ownership**” means land under the same ownership that connects parcels applied for designation as MFL.

“**Wisconsin Forest Inventory and Reporting System (WisFIRS)**” means the online database program and set of electronic forms, which must be used to create and submit applications and management plans to the department. The department uses WisFIRS to manage MFL orders throughout enrollment. WisFIRS records landowner names and addresses, land description, stand reconnaissance (recon), management recommendations, completed land management practices and other information regarding private lands enrolled in the Forest Tax Law programs (MFL and FCL). All data entry is completed by TLS staff and Certified Plan Writers (CPWs).

Table 201-1 Considerations for Enrolling Applications and Management Plans by Type and Required Components				
Type of Application or Management Plan	Application and proof of ownership	Management Plan	Map	Considerations
New enrollment, reenrollment, renewals, and FCL conversions	Required	Required	Required	If there are eligibility issues, they must be rectified before an application for onetime renewal of an identical parcel can be approved. Withdrawal forms to rectify eligibility issues must be submitted prior to or along with the application for renewal.
Additions	Required	Required	Required	Allowances for buildings (changes effective 2017) and tax rates (changes effective 2005) that apply to the addition are those that apply to the land being added to. Rules for productivity mapping and calculations (changes effective 2022) apply to the entire parcel including the addition. Identified risk must be used on all lands added after 2020 if applicable regardless of the designation year of the land being added to.
Large to small management plan and map	Not required	Required	Required	Productivity (changes effective 2022) must be determined within one (1) year of transfer and a productivity/sustainability withdrawal form submitted for excess nonproductive land. Identified risk is required for large to small management plans written for land designated in 2021 or later.

Table 201-1 Considerations for Enrolling Applications and Management Plans by Type and Required Components				
Type of Application or Management Plan	Application and proof of ownership	Management Plan	Map	Considerations
Loss of Large Account Status	Not required	Required	Required	Management plans are required within one year of losing large account status. Identified risk is required for large to small management plans written for land designated in 2021 or later.

IV. PROCEDURES

A. Roles and Responsibilities

Landowner desires entry into the MFL program with a commitment to practice sound forestry, hires a CPW to prepare the MFL application, supplies proof of ownership and other documents, and is ultimately responsible for timely submission of a complete and approvable application. Provides the CPW with their management goals and objectives and information on the land they desire to enroll. One landowner and their address will be identified as “primary” for the purposes of maintaining contact with the department. All landowners sign the application and management plan attesting to their knowledge of program requirements and prescribed mandatory practices.

Certified Plan Writer (CPW) represents the DNR Tax Law program to prospective MFL landowners. The CPW is responsible for informing landowners of program and eligibility requirements, providing complete and accurate information in the application and management plan, provision of the management plan to the landowner, and on-time submission of complete materials through WisFIRS. CPWs must be responsive to DNR requests for corrections to the application after submission, and coordinate as needed with the landowner to gather additional information or new signatures.

Tax Law Forestry Specialist (TLFS) provides advice regarding specific eligibility issues ahead of application. Provides review of MFL applications for completeness and accuracy. Reviews application to ensure that stand acreage and productivity and adherence to program requirements are met. Advises CPWs of any changes needed for the application and management plan to be approved, within 45 days of submission. Recommends approval or denial of applications and management plans.

Administration Specialist (TLAS) Assist the Tax Law Administration Coordinator with delinquent tax checks. Assist with amending and rescinding orders after applications have been approved, may offer support in deciphering deeds and other application documents. Conducts and provides Archeological/Historical information to CPW during the plan writing process.

Tax Law Operations Specialist (TLOS) administers CPW program including WisFIRS access and support.

B. Confirming landowner understanding of conditions of enrollment: Discuss pertinent reminders for a successful enrollment. Ensure the landowner agrees with and understands the following key topics early on in the process:

Delinquent Property Taxes Must be Paid

- Lands with delinquent property taxes are ineligible for designation. Any delinquent taxes must be paid by October 1 the year before the land is designated.
- If split payments are made or if there are delinquent taxes, the landowner, upon request of the DNR, must provide proof of full payment (s. NR 46.16(4), Wis. Adm. Code).
- By August 15 of the year in which the MFL order will be issued, DNR will notify each county treasurer of MFL applications to determine if there are unpaid property taxes. Notifications are sent after the July 31 split property tax payment date. If the department is notified of delinquent taxes, Tax Law Forestry Specialist will assist the landowner and determine if taxes are paid or if the application will be denied entry.

No lands with incompatible timber cutting restrictions are eligible for designation in the productive category

- Land with timber harvest restrictions incompatible with production of merchantable timber (as shown on the deed) are not eligible to be designated in the 80% productive category.

- The restrictions on the productive area would need to be removed from the deed for the land to be eligible.

Application Deadline is June 1

- Applications which are submitted by the June 1 deadline will be considered for enrollment effective the following January 1.
- Revisions to applications must be submitted by September 15 or the application may be denied.
- Applications submitted after June 1 will be considered for the following year.

Order of Designation

- An approved application results in an order of designation including a map which is recorded at the county register of deeds and thus will be revealed by a title search.

Buildings except for those used exclusively for storage are prohibited on new entries and renewals; applications for addition to 2016 and earlier orders must not be developed for human residence.

- Confirm that there are no ineligible buildings on the land being proposed for designation and that none will be built. Additions have the same expiration date, tax rate, and allowances for buildings as the order to which it is added.

Onetime Renewals must be Identical

- Provided the expiring and renewed parcels are identical, 2016 and earlier parcels that are at least 10 acres but less than 20 acres and not connected by ownership tract to another parcel qualify for a onetime renewal under the same ownership. If the acreage originally entered and the parcel the landowner wants to renew have different acreages, contact the TLFS as an amendment may be needed.
- If there has been a change of ownership that's not shown in the WisFIRS ownership for the parcel to be enrolled, a transfer to the correct ownership must occur prior to beginning the application.
- Ineligible buildings existing on expiring MFL enrollment need to be withdrawn from the expiring order to qualify the parcel for renewal.
- Transfer forms and withdrawal forms and deeds should be filed early

Do not sell or otherwise transfer land during the Application Period

- Land sold after the application is submitted may make it ineligible for designation in the year for which it is applied.
- Avoid conveying land until the order is issued. This includes not selling land in the ownership tract if the ownership tract is required for the parcels applied for to meet minimum acreage requirements.

Land transferred from Large Ownerships require Productivity Analysis and Potentially a Withdrawal of Nonproductive Land

- Land that is transferred from a large ownership may not meet productivity requirements, and if not, land in excess of the allowable 20% nonproductive must be voluntarily withdrawn within 1 year of the transfer for enrollment to continue.
- Work with the landowner to determine which nonproductive acres will be withdrawn and only create a map and management plan for the eligible parcel(s).
- Remind the landowner to submit the withdrawal form using the productivity sustainability withdrawal type.

Right of DNR Staff to Enter Land

- Confirm understanding of DNR right to enter land during the application process and during MFL enrollment to investigate and monitor program eligibility and compliance. This includes regeneration monitoring.

Forest Certification Opportunity

- Inform the landowner of their opportunity to join the MFL Certified Group (small ownerships only), direct them to the forest certification rights and responsibilities webpage “MFL Certified Group Acknowledgement” and mention additional responsibilities of certified group members including:
 - allowing access to enrolled lands for Forest Certification Audits,
 - not using prohibited chemicals on MFL, reporting pesticides used, and
 - adhering to all Forestry Best Management Practices for Water Quality.

Participation in Other Programs Must be Compatible and Subordinate to MFL

- Any other programs the land may be enrolled in must be compatible with and subordinate to MFL provisions.
- Landowners may need to decide which program is best suited to their needs if program provisions are not compatible.
- Examples of other programs could include Farmland Preservation, Environmental Quality Incentive Program (EQIP), Conservation Reserve Program (CRP), Deer Management Assistance Program (DMAP), Young Forest Initiative (YFI) and Forest Carbon.

Land cannot be enrolled in more than one (1) forest tax law program at a time

- Make sure that if the land is currently enrolled in MFL, that it will expire before the year it is re-designated.
- Make sure that if the land is currently enrolled in FCL, it will expire before it is designated as MFL, or it can be converted to MFL with a special application type before it expires.

Landowner Information (must be unique-No duplicates)

- Land is entered into MFL based on ownerships. An ownership includes all entities that hold interest in a property. For the purposes of MFL, any person who has interest in the property should be listed as an owner. Even if there are owners in common or the same signature requirements, they are separate ownerships for the purposes of MFL and separate applications are required for each ownership/combination of owners.
- In cases where there are formal organizations of owners (i.e., trusts, corporations, etc.), the name of the organization should be indicated as the landowner—not all of the individuals. Encumbrance holders shouldn't be listed as owners on the management plan.
- All owners of a piece of property must be entered into WisFIRS.
- Ask the landowner if they have participated in MFL or FCL in the past. This means they may have a landowner or contact record in WisFIRS.
- Make sure that the landowner's correct contact information is used to update the existing records, use the broadest search possible and do not create duplicate ownership records, as it will create problems later on.
- Errors or changes in names, and owners missing from ownership records on active plans must be processed by **Tax Law Administration Specialists**.
- If ownership changes are needed, make sure a transfer form is filed and ownership information is corrected **before** starting an application for addition, onetime renewal or conversion.

- One landowner will be designated as the primary contact, and will receive contacts and correspondence from the department, make sure this person knows to keep their information current with the department, including phone and email.

Options to Cancel or Change Applications

- Explain that the landowner has the option to cancel their application once submitted, up until December 31 before the effective date of the order, by indicating their desire to cancel in writing with at least one landowner signature.
- Certain changes may be allowed after the application and plan have been approved but before the land is designated; updated landowner signatures may be required.

C. Using WisFIRS

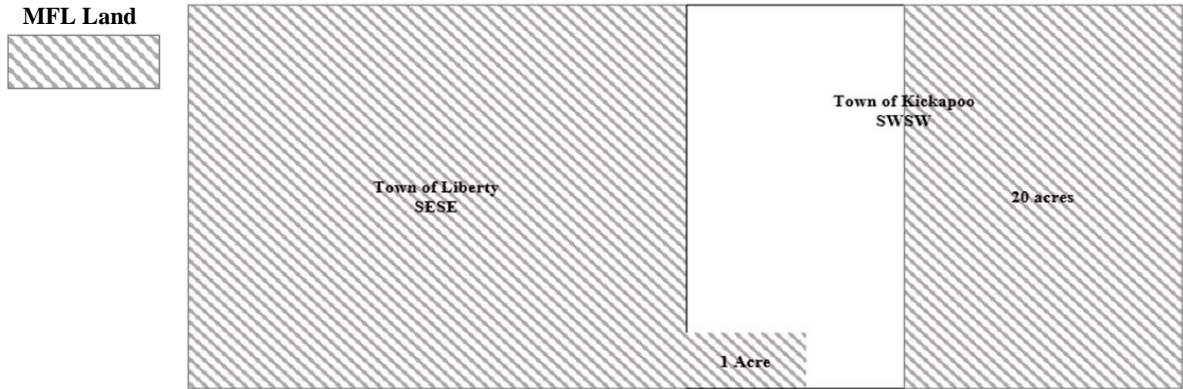
Especially crucial WisFIRS procedures and information are highlighted in this Handbook chapter, but complete information on completing the WisFIRS data fields is provided through HELP menus in the WisFIRS program. Data entered into WisFIRS automatically fills the appropriate information on the application and management plan forms for landowner and encumbrance holder signatures.

Ownership Records: Importance of searching for duplicates

- All owners of a piece of property must be entered into WisFIRS. It is very important that CPWs and Tax Law Forestry Specialists check the WisFIRS database to determine if the landowner name is already present in WisFIRS. Errors or changes in names, and owners missing from ownership records on active plans must be processed by Tax Law Administration Specialists.
- Addresses are checked through the U.S. Postal Service database via WisFIRS. The address entered for the primary landowner should be a mailing address with a mail receptacle. This might not be the MFL property location.

Table 201-2 Considerations for Enrolling Parcels by Order Type and Eligibility Rules		
MFL Order Type / Municipality	Eligibility Rules	Considerations
Designation/Single Municipality	New entry “from scratch”/re-enrollment “copy info from expiring”	A new entry/reenrollment can have any number of eligible parcels including renewals, and only 1 application/ownership/municipality is allowed.
	Renewal Identical requirement and “copy info from expiring”	
Designation/Multi Municipality	Only allowed if the applied for land includes land that would not qualify on its own for designation in a single municipality.	All land applied for a new entry in one municipality must be combined into one application, along with any land in another municipality that wouldn’t qualify on its own, and all other land in that municipality. Two orders are issued, one for each municipality, but they are administered as one order (See Figure 201-2)
Addition /Single and multi-municipality	Addition	Multiple parcels in a single order can be added to one application for addition. Additions in another municipality may be made to single municipality orders regardless of whether the land could qualify on its own.
FCL Conversion	FCL Conversion	All FCL land within a municipality must be converted
*For administrative purposes, WisFIRS identifies multiple municipality orders with a (+) sign.		

Figure 201-2 Example: Because the 1 acre piece in the town of Kickapoo doesn't qualify on its own, all the land in the Town of Kickapoo and all the land in the Town of Liberty must be combined into one application.



D. Eligible Parcels

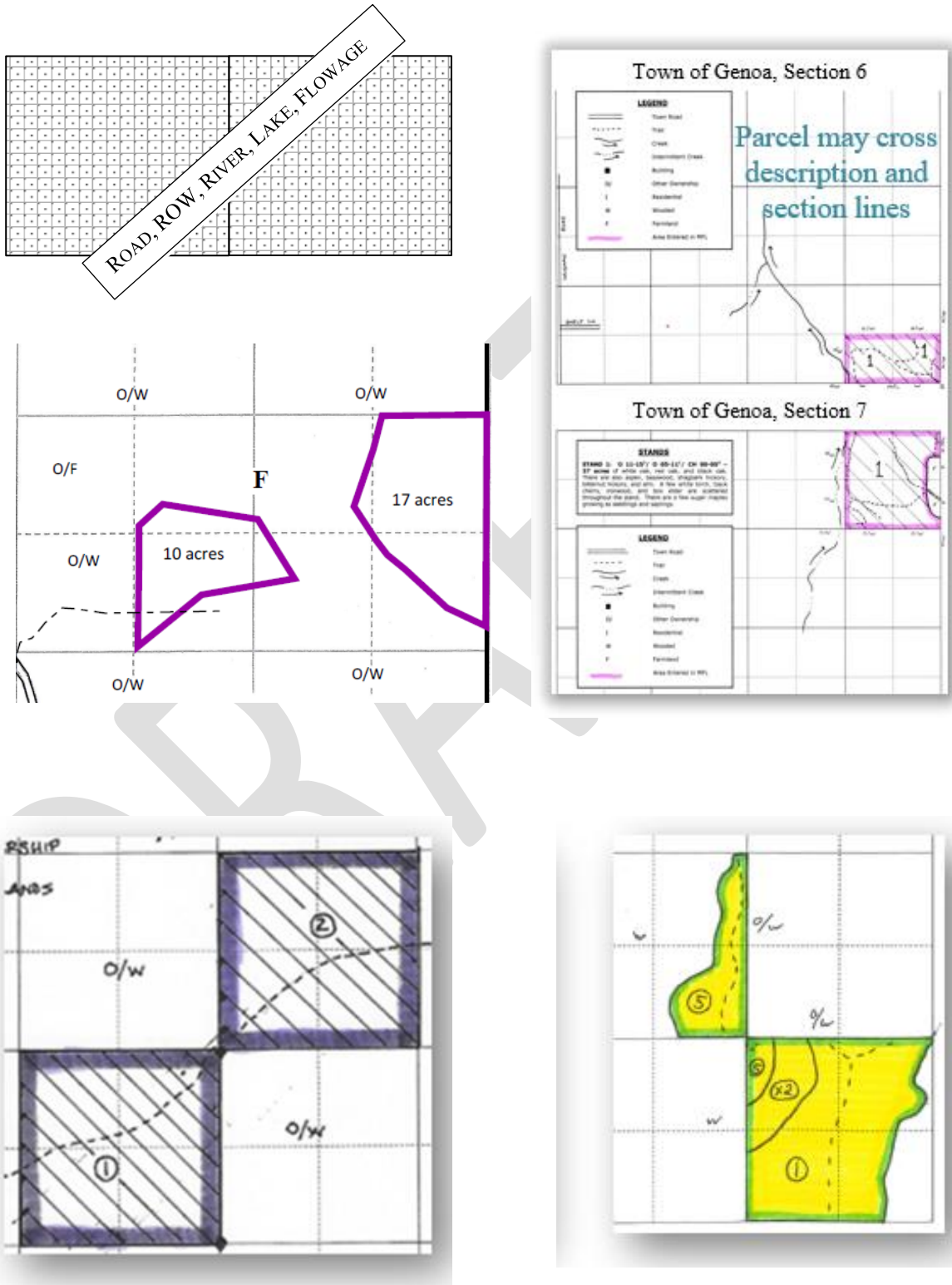
Each parcel applied for entry into MFL must meet the minimum acreage requirements in the table below, after any ineligibilities are excluded. New entries after 2017 must be at least 20 acres but may consist of 2 or more parcels that are at least 10 acres if they are connected by a tract of land in the same ownership. Keep this in mind as you investigate the eligibility of buildings and land use on the parcel.

Eligibility is determined at the MFL parcel level. The parcel must be at least 80% productive: assess this before determining the productive category for each stand and prescribing practices. When assessing eligibility of land for MFL, remember that unless it is a onetime renewal of a 2016 and earlier parcel, each parcel must be 20 contiguous acres or consist of at least 2 parcels that are each 10-acres and which are connected by the same ownership tract. Onetime renewals must be at least 10 acres and meet all other eligibility criteria.

Year of Entry	For	Minimum Acres	Minimum Parcel Size
2016 and earlier	All	10	10
2017 and later	New entries	20	10
2017 and later	Onetime renewals	10	10
Additions to existing parcels	Contiguous to existing parcel	Any size	None
Additions to existing parcels	Connected by same ownership tract	10	10

For the purposes of eligibility, the fact that a lake, river, stream, or flowage, a public or private road, or a railroad or utility right-of-way separates any part of the land from any other part does not render a parcel of land noncontiguous. Contiguous means touching at any point, and is not affected by section lines or descriptions, public or private roads, or a railroad, or utility right-of-way, lake, river, stream, or flowage. Each of these features are treated equally in statute, thus a parcel not rendered noncontiguous by a road is the same as a parcel not rendered noncontiguous by a lake or a river, as shown on the figures below. The figures also illustrate that contiguity means touching at one point; that section lines do not render a parcel noncontiguous and a tract of land in the same ownership can connect at least 20 acres in qualifying parcels smaller than 20 acres. Note, recreation trails on a railroad right-of-way do not render a parcel noncontiguous since railroad rights-of-way, when converted to public trails, must stay, or remain available as transportation corridors.

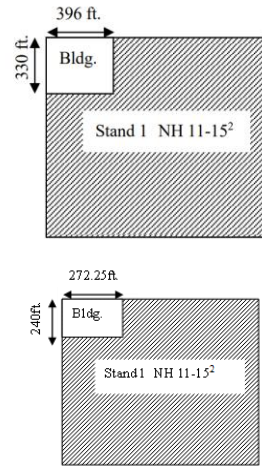
Figure 201-3 Examples of eligibility of parcels by virtue of contiguity



E. Entering Whole Acres

If only part of the land owned in the description is being entered into the MFL program, the acreage should be in WHOLE NUMBERS. Decimal acreages, meaning there are non-zeros after the decimal point, can be enrolled under the following circumstances. More information on enrolling lands in MFL can be found in the sections on Buildings and Improvements; and MFL Maps.

- *There is a certified survey showing the exact acreage of the land being entered.* An example may be that a landowner had purchased all of the land in Lot 1 and wishes to enroll the entire acreage. The CSM shows that Lot 1 contains 20.56 acres. All of the lands can be enrolled in MFL since the CSM and tax statement show that the acreage owned by the landowner is 20.56 acres.
- *There is a certified survey showing the exact acreage of the land being excluded.* An example may be that a landowner purchased all of the land in SESE and part of the SWSE. A Certified Survey Map was created to identify the lands that were purchased and included Lot 1. The landowner has decided to exclude Lot 1 from entry into MFL. Since the entire acreage purchased equals 50.75 acres, and since Lot 1 equals 5.0 acres, the lands that can be enrolled in MFL is 45.75 acres ($50.75 - 5.0 = 45.75$). Note, dimensions are not needed on the map because there is a Certified Survey Map showing exactly 5.0 acres. Note that in certain circumstances there may be more decimal places on the CSM than allowed by the county in question. Always use the acreage on the tax bill if possible.
- *The Parcel ID number, legal description or CSM lot shows decimal acreage and an exact whole number of acres is excluded and the dimensions for the excluded area are shown on the MFL map.* Illustrated in Figure 201-4, an example could be that the legal description is 39.75 acres according to landowner's property tax statement, and the landowner wants to leave out exactly 3 acres. Dimensions must be included on the map (for example, 330' x 396') for a 3.0 acre exclusion in order to enter 36.75 acres into MFL.
- *The landowner wishes to exclude decimal acreage, resulting in decimal acreages being entered, and dimensions of the excluded land are shown on the MFL map.* For example, the landowner wants to exclude exactly 1.5 acres and enter 38.5.
- *A decimal acreage is needed to bring the closed acreage up to the 320 acre limit.* An example may be that a landowner has enrolled four descriptions of land into MFL, one being a fractional description, in 2015 for a total of 163.375 acres. In 2017, the landowner purchased the lands directly south of the MFL lands and is enrolling these lands under MFL as well. The landowner would like to close the maximum amount of acreage to public recreation and keep the remaining lands on the regular property tax rolls. The additional land that can be enrolled is 156.625 acres ($320 - 163.375 = 156.625$).



Note when multiple parcel ID numbers occur within the same or multiple legal description(s), you may need to determine the acreage within each legal description for recording into WisFIRS. The acreage determinations should be made in conjunction with the taxing authorities (assessor, property lister, etc.). To figure out how the Parcel ID numbers fall within the legal descriptions being entered, use county websites, and reach out to local taxing authorities as needed. This may result in decimal acreages in 2 or more descriptions.

F. Screening For Ineligible Land Uses and Development

Development of the parcel for commercial recreation, industry, or any development incompatible with the practice of forestry, are all prohibited on MFL. If landowners want to develop or use land for these purposes, or the land has been altered such that it's incompatible with the practice of sound forestry, it must be excluded from the application.

Table 201-5 NR 46 Incompatible development definitions

NR 46.15(8) "Developed for commercial recreation" means the alteration of the land or its features or the addition of improvements which impede, interfere with, or prevent the practice of forestry.

NR 46.15(10) "Developed for industry" means the alteration or use of the land for the purpose of conducting trade, production, or manufacturing activities other than forest products production.

NR 46.15(11) "Developed for use incompatible with the practice of forestry" means the alteration or use of the land for any purpose which impedes, interferes with, or prevents the practice of forestry.

Using the parcel as a place to conduct business, manufacturing, or production other than timber products production often includes activities that take place inside of buildings. Ensure that any buildings on a parcel designated in 2017 or later are used exclusively for non-commercial storage, as no other use is allowed. For activities in buildings on land designated 2016 and earlier, make sure that the use is not for conducting trade or industry. While there are some non-timber production activities allowed on MFL, they are allowed only to the extent that activities are recognizably non-industrial and non-commercial.

G. Screening For Ineligible Buildings

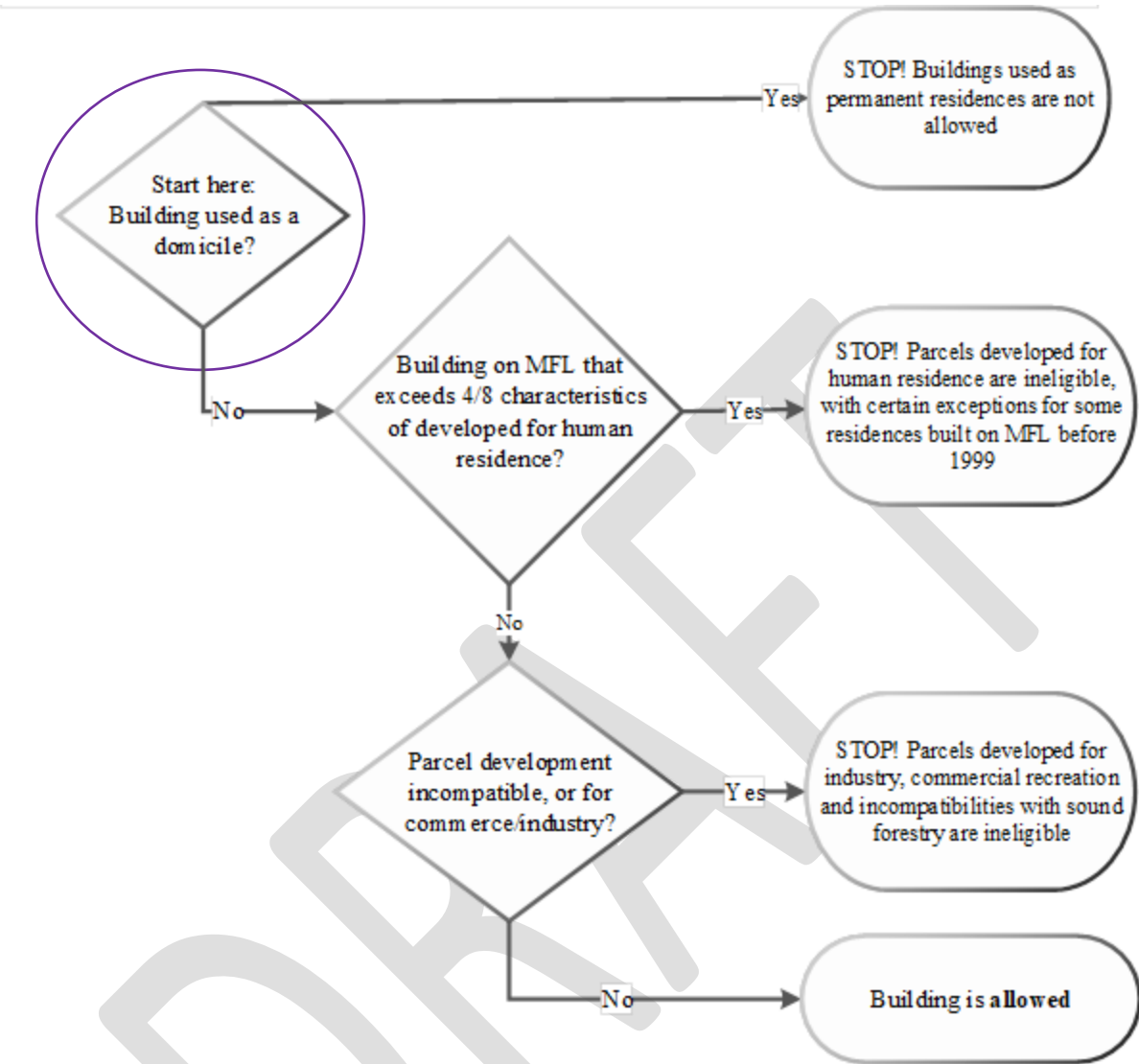
Make sure to include a conversation about any buildings on the parcel and make sure they are eligible to be included in the new enrollment or addition. For new orders of designation and additions to 2017 or later orders, only buildings used exclusively for storage are allowed. For additions to 2016 and earlier orders, buildings must not be a permanent residence or meet the definition of "developed for human residence." Buildings are allowed if they have up to 4 of the 8 characteristics as long as they are not permanent residences. See decision flows for ineligible buildings and improvements and table of buildings and improvements.

Table 201- 6 NR 46 Building Characteristics of Developed for Human Residence

Buildings that contain 5 or more of the following 8 characteristics are defined as "developed for human residence" and are prohibited:

1. 800 sq. ft. or more in total area, using exterior dimensions, of living space (finished basements count as living space), including each level and not including porches, decks, or uninsulated screen porches.
2. Indoor plumbing, including water and sewer piped to either municipal or septic system.
3. Central heating or cooling, including electric heat, a furnace, or heat with a circulation system.
4. Full or partial basement, excluding crawl spaces and frost walls.
5. Electrical service by connection to the lines of a power company.
6. Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.
7. Telephone service based locally.
8. Insulated using common insulation products (logs in a log cabin do not count as common insulation).

Figure 201-5 Decision Flow for ineligible buildings - 2016 and earlier orders



H. Screening For Ineligible Improvements (2017 And Later Parcels)

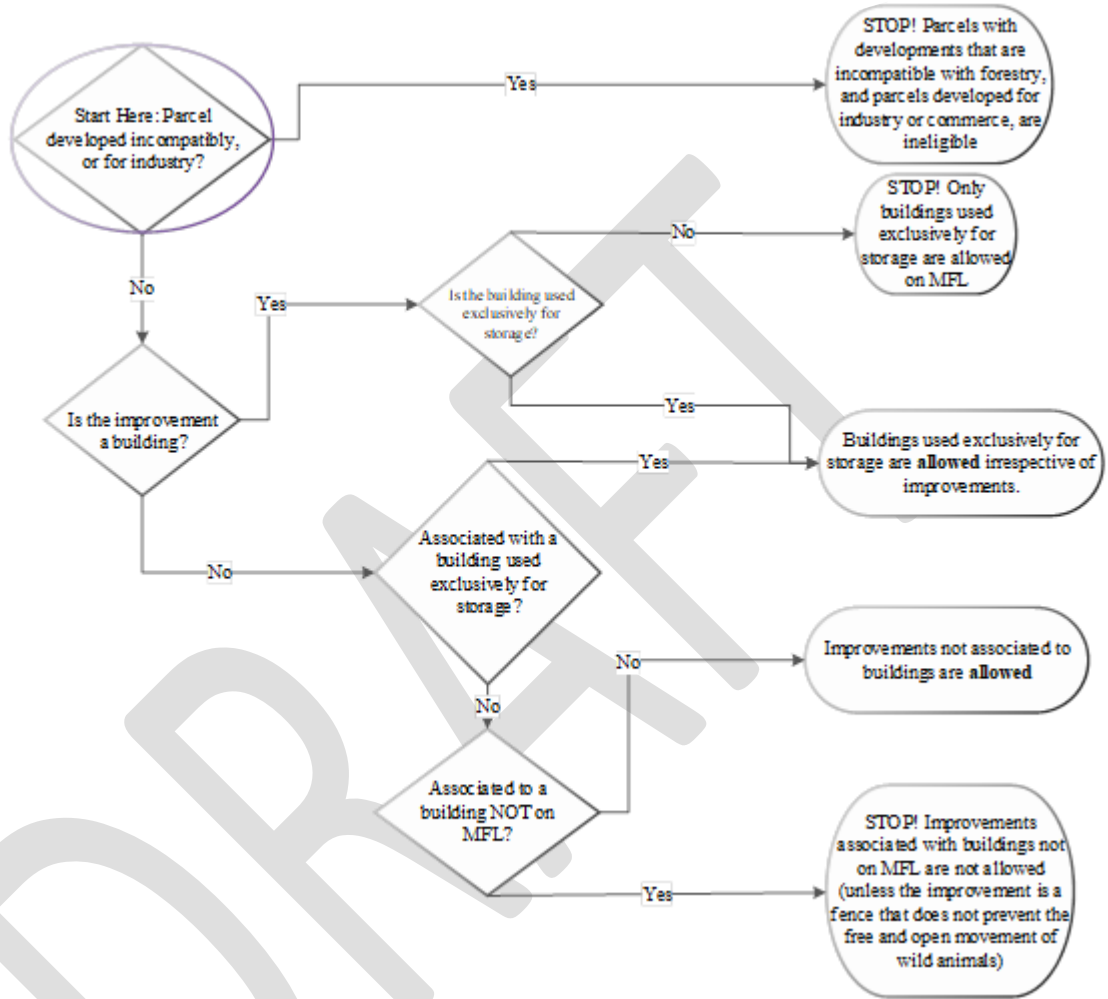
Improvements to 2017 and later parcels include landscaping and any structures or fixtures that are built or placed on the parcel for its benefit. Improvements are not allowed if they are associated to a building that isn't located on the MFL parcel, see decision flow for buildings and improvements. Improvements do not include public or private roads, railroad or utility rights-of-way, most fences, culverts, bridges, hunting blinds, or structures and fixtures needed for sound forestry practices. Examples of structures and fixtures needed for sound forestry practices may include deer exclosures. Fences that are not associated with buildings are not improvements. See *Figure 201-6 Decision Flow for ineligible buildings and improvements 2017 and later*, below.

I. Excluding Land with Improvements or Buildings from The MFL Enrollment

If an ineligible building, improvement, or land use exists or is planned for the land proposed for enrollment, the acreage must be excluded from the application. Keeping in mind that whole acres must be entered into MFL with few exceptions, exclude a minimum of one acre for ineligible buildings, improvements, and ineligible land uses. Exceptions may be made if excluding decimal acreage results in whole acres being entered into MFL, or if the landowner can provide documentation for a more precise acreage. Documentation for a more precise acreage can include CSMs or dimensions written on the

map. However, dimensions on the map results in a stricter, measurable limit to the excluded land. Landowners should be advised to match municipal building acreage requirements whenever possible to ensure that if buildings are sold or mortgaged the resulting actions will not affect lands in MFL.

Figure 201-6 Decision Flow for ineligible buildings and improvements 2017 and later



Buildings and Improvements Allowances and Restrictions			
Building or potential improvement, and use	Order Year	Permitted on New Designations	Explanation
Any building used exclusively for storage	2017 or later	Yes	Buildings used exclusively for storage are allowed
Barn --Housing of animals	Any	No	Developed for industry, and 2017 or later must be exclusively for storage of nonliving things.
Buildings without any current use, perhaps in disrepair	2017 or later	No	Only buildings used exclusively for storage are allowed.
Cabin, Secondary or vacation home -- Recreating on the land enrolled in MFL	2017 or later	No	Only buildings used exclusively for storage are allowed

Buildings and Improvements Allowances and Restrictions			
Building or potential improvement, and use	Order Year	Permitted on New Designations	Explanation
Cabin, Secondary or vacation home -- Recreating on the land enrolled in MFL*	2016 or earlier	Conditionally	Provided it does not exceed 4/8 characteristics of developed for a human residence are not exceeded.
Church/Information center-- Ceremonies, meetings, and other activities.	Any	No	Developed for industry, and 2017 or later must be exclusively for storage
Fences	Any	Yes	Unless is an incompatible development (industry, commercial recreation, or incompatible with the practice of forestry), fences are allowed unless associated to a building not on MFL acres and are preventing the free and open movement of wild animals.
Maple syrup boiling shack --Boiling down sap for home use or retail	2017 or later	No	Buildings must be exclusively for storage
Maple syrup boiling shack --Boiling down sap for home use or retail	2016 or earlier	Conditionally	Provided building does not exceed 4/8 characteristics of developed for a human residence are not exceeded.
Maple syrup processor --Boiling and packaging sap for retail	Any	No	Developed for industry, and 2017 or later must be exclusively for storage
Outhouse	2017 or later	No	Only buildings used exclusively for storage are allowed
Outhouse	2016 or earlier	Yes	Unless is an incompatible development (industry, commercial recreation, or incompatible with the practice of forestry)
Parking Lots, Wells, power supplies, free-standing solar panels, permanent targets-- associated with a building NOT used exclusively for storage	2017 or later	No	No buildings or associated improvements that aren't used exclusively for storage are allowed
Parking Lots, Wells, power supplies, free-standing solar panels, permanent targets-- associated with a building used exclusively for storage	2017 or later	Yes	Improvements associated to buildings used exclusively for storage are allowed
Parking Lots, Wells, power supplies, free-standing solar panels, permanent targets--Associated to a building not on MFL	2017 or later	No	Improvements associated to buildings not on MFL are not allowed
Parking Lots, Wells, power supplies, free-standing solar panels, permanent targets--Associated to a building on MFL	2016 or earlier	Yes	Provided the building it's associated with doesn't exceed the 4/8 characteristics of developed for a human residence.
Parking Lots, Wells, power supplies, free-standing solar panels, permanent targets--Not associated with a building	Any	Yes	Unless is an incompatible development (industry, commercial recreation, or incompatible with the practice of forestry)
Permanent Residence --A domicile	Any	No	2016 and earlier parcels developed for human residence are ineligible; 2017 and later parcels with any building not used exclusively for storage are ineligible.
Storage Rental Unit --Renting for storage of personal property	Any	No	Developed for industry

Buildings and Improvements Allowances and Restrictions			
Building or potential improvement, and use	Order Year	Permitted on New Designations	Explanation
Storage/ Pole Sheds/Garage --Storing anything non-commercially	Any	Yes	Provided 4/8 characteristics of developed for a human residence are not exceeded for 2016 or earlier
*Certain exceptions exist for buildings on MFL designated before 1999.			

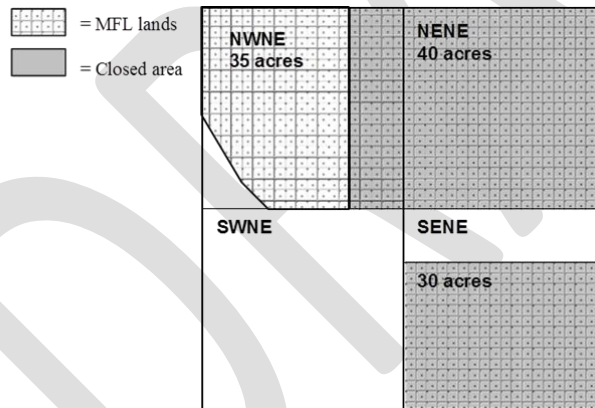
J. Closed Areas and Closed Area Acreage Limitations

An owner may designate an area(s) of managed forest land as closed to public access, not to exceed 320 acres per **municipality per ownership**. WisFIRS checks to ensure the landowner does not already own 320 acres per municipality and provides a report of the landowner’s MFL by municipality once legal descriptions are added. A closed area may consist of an area or areas consisting of any combination of:

- an entire parcel(s) of MFL.
- all of an owner's MFL within a quarter-quarter section(s), government lot(s) or fractional lot(s).
- an additional block of acreage within a legal description if it is contiguous to existing closed acreage and does not exceed a length to width ratio of 4 to 1, unless limited by the size of the entry.

Unless the owner is closing an entire MFL parcel, they must close all acres in one legal description before closing additional acres in another description. Remember, existing MFL closed acreage under the same ownership and in the same municipality is part of the total closed acreage limitation.

Figure 201-7 All MFL closed acreage under the same ownership and in the same municipality is part of the total closed acreage limitation.



K. Open Areas

Lands under MFL are open to public access unless specifically designated as closed. A landowner may not restrict the number of people who access land designated as open-MFL for an approved use. Approved uses include only the following recreational activities: hunting, fishing, hiking, sightseeing, and cross-country skiing. It is the position of the DNR for purposes under Ch. 77 of the Wisconsin Statutes that hunting does not include trapping, bear dog training, target practice, sighting a rifle or driving of motorized vehicles for any reason. Recreational users who wish to conduct recreational activities not authorized under MFL must obtain the permission of the landowner.

Open MFL must be accessible on foot from a public road or other land open to public access on foot, or other reasonable access through the landowner’s other land, or their neighbor’s land documented in an open access agreement, provided recreational activities are not restricted in the access corridor, and signage is provided. Access must be indicated on the MFL map, and the landowner must inform the DNR if access changes. Landowners may change the open or closed status of land in their MFL enrollment twice during their enrollment.

L. *Gathering Required Documents*

Required documents must be uploaded into WisFIRS to complete the application. Landowners may have the documents on hand; some could already be in WisFIRS. Tax documents may be accessed online via local county websites; proof of ownership and CSM’s can be obtained from paid online services or from the register of deeds for a fee. Required documents are:

- **Recent Tax Document** that contains the correct parcel identification number (PIN). The tax document includes the land legal description and acreages, name of the owner(s) of record and any relevant certified survey maps. Recorded deeds and relevant certified survey maps for the property may also be referenced in the tax document.
- **Proof of Ownership** A copy of the recorded legal instrument(s) giving interest in the property and any tract of land under the same ownership required to qualify any parcels must be provided with the MFL application for all owners and must be recorded prior to the application deadline. 100% of ownership must be shown. A copy of what was provided to the county for recording is not sufficient. The most common document transferring title or ownership interest in property is a deed. Common types of deed include warranty, personal representative’s, quit claim, trustee’s, and transfer on death. Other proof of ownership documents include land contracts, probate documents, and judgments. The copy of the recorded proof of ownership does not have to be certified or notarized. Insurance policies, abstracts, title insurance, real estate transfer returns, satisfactions of mortgage or tax receipts are not sufficient proof of ownership. The DNR may require additional ownership information to assure eligibility, proper open/closed areas, and mapping of the land applied for entry. Certified documents may be required if the authenticity of copies is in doubt.
- **Certified survey map(s) (CSM)** A copy of a recorded CSM must be submitted with an application for the land applied for entry, if applicable. A CSM showing the boundaries of excluded land may also be required if referred to in the CSM covering the land applied for entry.

Table 201-8 Type of Plat or Survey by eligibility and requirement	Eligibility	Required
<p>Certified survey maps (CSM)</p> <p>Certified survey maps are created by landowners to delineate the boundaries of properties and are recorded at the register of deeds office. A copy of a recorded certified survey map(s) (CSM) must be submitted with an application for the land applied for entry, if applicable. If a CSM describes the land excluded from the designation or enrollment exists, it should be uploaded as “Survey Map (not CSM).”</p>	Eligible	Required--if one exists for the land being enrolled upload as “CSM.” If the CSM shows land to be excluded, upload as “Survey Map-not CSM.”
<p>Other Plats and Surveys</p> <p>Lands within an assessor's plat are eligible for entry. These plats are created by a governing body whenever any platted or unplatted land is owned by two or more persons and when the description of one or more of the parcels is not sufficiently certain and accurate for purposes of assessment. Plats of survey are stored with the zoning office and used as verification for acreage changes and adjustments.</p>	Eligible	In general, not required. Would be useful if it describes land that is excluded or the boundary of the enrollment. Upload as “Survey Map-not CSM.”
<p>Recorded Subdivision Plats</p> <p>Lands within a recorded subdivision plat created under ss. 236.02(12) or 236.03(1), Wis. Stats., including outlots, are not eligible since the intent is to subdivide. If the recorded subdivision plat has been overlaid with a CSM or legally "vacated" then the land is eligible.</p>	NOT eligible	In general, not required. Useful if it describes land excluded or the boundary of the enrollment. Upload as “Survey Map-not CSM.”

Table 201-9 Common Types of Land Ownership
<p><i>Sole or Individual Owner, an unmarried person</i></p> <p>Sole ownership of the property is granted to the person listed on the deed. An unmarried individual owner can transfer lands at any time to another person. Upon death, the lands go through probate court to determine the new owner.</p>
<p><i>Sole or Individual Owner, a married person</i></p> <p>Wisconsin is a marital property state, which means that property purchased by one spouse while in a marriage is owned jointly by the other spouse. The listing of one name on the title to property does not automatically make it individual property, however the un-named spouse does not have the right to manage and control that property. The law requires the titled spouse to treat the non-titled spouse fairly if the item is marital property.</p> <p>Upon death of a married person, the estate will consist of the individual property plus half of all marital property. The deceased spouse may leave his or her estate to whomever they choose, including property. If the property is given to someone other than the living spouse, the living spouse must consent to the transfer of the real property to others and give up certain rights, such as the dower and curtesy or statutory share rights.</p>
<p><i>Husband and wife, as survivorship marital property</i></p> <p>Ownership is by a husband and wife during a marriage. Upon death of one spouse all of the marital property goes to the surviving spouse without passing through a will. The survivor must record a copy of a termination of decedent's interest at the register of deeds to change the name on the MFL lands.</p>
<p><i>Trust</i></p> <p>A trust is a relationship whereby property is held by one party for the benefit of another. A trustee holds in trust, i.e. takes all title of the settler or other transferor, and holds title subject to the duties bestowed through the trust document for the benefit of a beneficiary. Trusts are created under ch. 701, Wis. Stats.</p> <p>A trustee has complete power to sell, mortgage or lease trust property without notice, hearing, or order. On the death of a trustee a successor trustee is appointed by the court. If one of several trustees dies, resigns, or is removed, the remaining trustees shall have all rights, title, and powers of all the original trustees.</p>
<p><i>Joint Tenancy</i></p> <p>Ownership is held by more than one individual and each person owns an undivided interest in the entire forest parcel, with all parties having the right to use the land and the right of survivorship. Upon the death of one owner the other owner(s) retain title of the deceased person's share of the land. If one of the joint tenants is deceased, the survivor must record a termination of decedent's interest and record the document at the register of deeds.</p>
<p><i>Tenants in Common</i></p> <p>Ownership is held by two or more persons with an undivided interest in the property and an equal right to use the land, even if the percentages of interests are not equal. There is no right of survivorship if one of the tenants in common dies. Each interest may be sold separately, mortgaged, or willed to another.</p>
<p><i>Corporations (Corp., Inc.)</i></p> <p>A corporation is typically owned by shareholders and managed through a board of directors. A corporation is created under chapters 180, 181, or 182, Wis. Stats. All lands acquired by a corporation are the property of the corporation and not of the members individually.</p> <p>Corporations may purchase, convey, mortgage, pledge, lease, exchange or otherwise dispose of all or any part of its property. Individuals may become members through purchase of publicly traded stock or through established operating procedures.</p>

Table 201-9 Common Types of Land Ownership
<p><i>Limited Liability Companies (LLC)</i> Ownership of land that blends elements of a partnership and corporate structures and that provides limited liability to its owners. A limited liability company is created under ch. 183, Wis. Stats. All lands acquired by a limited liability company are the property of the limited liability company and not of the members individually.</p> <p>Lands may be transferred by any member in the name of the LLC, or if management of the LLC is vested in one or more managers, lands may be transferred by any manager in the name of the LLC. Individuals may be accepted into the LLC if other members unanimously agree and in accordance with the LLC operating agreement.</p>
<p><i>Partnership</i> A partnership is an association of 2 or more persons to carry on as co-owners of a business for profit. All partners are jointly liable for everything chargeable to the partnership, including debts and obligations of the partnership. A partnership is created under ch. 178, Wis. Stats. All lands acquired by a partnership can be conveyed only in the partnership name. A partner has an equal right with other partners in property.</p> <p>A partner’s right in specific partnership property is not assignable except in connection with the assignment of rights of all the partners in the same property. On the death of a partner, the partner’s specific partnership property vests in the surviving partner or partners.</p>
<p><i>Limited Liability Partnership (L.P., LP, L.L.P. or LLP)</i> A partnership formed by two or more people and having one or more general partners and one or more limited partners. General partners have all responsibilities for a general partnership; however limited partners are not liable for the obligations of the LLP unless he or she is also a general partner or participates in the control of the business. Interest in an LLP is personal property; therefore an LLP interest is assignable in whole or in part.</p> <p>On the death of a partner, the partner’s personal representative, guardian, conservator, or other legal representative may exercise all of the partner’s rights for the purpose of settling his or her estate or administering his or her property, including any power the partner had to give an assignee the right to become a limited partner.</p>

Required Signatures by Ownership Type		
Ownership type	Signatures required on application***	Notes
Individuals and married couples	All named on deed or other ownership document	All individuals including married couples having ownership rights in a property must agree to MFL enrollment by signing. Note, minors who are deeded owners may not sign the application themselves: an authorized adult must sign on their behalf.
Marital Property	Owner named on deed or other ownership document	Non-titled spouses from marital property do not need to sign the application or other tax law forms because they do not have a management or control interest in the land.
Life Lease or Life Estate Holder(s), Life Lease Holder(s)	All named on deed or other ownership document	Life estates and leases are limited ownership interests and are often retained when parents deed land to their children giving the individuals the right to live on the land and use it until they die. The life estate or lease holder is an owner and must sign the application. Life estate or lease holders with land management rights must agree to the management prescriptions before signing the MFL

Required Signatures by Ownership Type		
Ownership type	Signatures required on application***	Notes
		application. If the life estate or lease is no longer valid, documentation must be provided.
Partnerships	Any partner	The signature of any partner binds the partnership unless the Department knows that a particular partner lacks the authority to bind the partnership. The signature of all partners should be requested, however. Partnership documents are not required.
Encumbrance Holder*	All Encumbrance Holders*	Encumbrance holders must sign the application, including vendors of a land contract, mortgagee's (loan officer), timber rights holders or easement holders where the easement controls/restricts the management of the land.
Joint Tenancy	All named on deed or other ownership document	Ownership is held by more than one individual and each person owns an undivided interest in the entire parcel, with all parties having the right to use the land and the right of survivorship. Upon the death of one owner the other owner(s) retain title of the deceased person's share of the land. If one of the joint tenants is deceased, the survivor must record a termination of decedent's interest and record the document at the register of deeds.
Tenants in Common	All named on deed or other ownership document	Ownership is held by two or more persons with an undivided interest in the property and an equal right to use the land, even if the percentages of interests are not equal. There is no right of survivorship if one of the tenants in common dies. Each interest may be sold separately, mortgaged, or willed to another.
Partnerships**	Any partner	Ownership is by a partnership, including Limited Partnerships (LP) and Limited Liability Partnerships (LLP).
Trusts**	Any trustee	Ownership is by a trust, including sub-trusts and unitrusts, controlled by trustees. A trustee has authority to sell, mortgage or lease trust property.
Corporation**	Corporate Officer	Ownership is by a corporation, managed by corporate officers (president, vice-president, secretary, etc.).
Limited Liability Company (LLC)**	Any member	Ownership is by an LLC that provides limited liability to its owners.

* Encumbrance holders are not considered owners, and do not need to sign the management plan or transfer form. By signing the application form, the encumbrance holder agrees to the management plan. By signing the transfer form, the landowner is indicating that encumbrance holders agree to the management plan.
** Although not required, additional members, trustees, partners etc. should be offered the opportunity to sign.
*** If deceased individuals are named on the proof of ownership, additional documentation is required, see table, “Proof of ownership according to survivorship after death”

M. Gathering Required Signatures

Signatures of all owners and encumbrance holders are required for the application to be approvable. Management plans must be signed by all owners, but signatures may be provided after department approval of the plan. Provided landowners agree to DNR’s terms and use an acceptable service, Tax Law will accept valid electronic signatures. The terms and conditions for electronic signatures are located on the public internet (www.dnr.gov) and can be found by searching keywords “MFL electronic signatures.”

N. Sending the Application Fee and Remittance Form

A non-refundable application fee of \$30.00 is required for each application, and for each county indicated on a multiple municipality application. The application fee must be submitted with the remittance form printed from WisFIRS. The remittance form and fee must be received by the Tax Law Forestry Specialist within 14 days of application submittal.

O. General Considerations for MFL Map, Stewardship Management Plan and WisFIRS Overview

- **Consider regional and landscape factors** that may contribute to productivity concerns. Assess whether the stand will be lost to a non-forested cover type due to EAB and/or hydrological risk and thus (if designated or added in 2021 or later) must be categorized as productive with identified risk or as nonproductive. Do this knowing that our best scientific predictions lead us to expect more than 99% of susceptible white, green and black ash trees to be killed by emerald ash borer (EAB). Scientific consensus also shows that hydrological risk, often exacerbated by changing climate as well as increased development, is increasing across the state and that the effects of permanently heightened water tables result in permanent conversion of affected stands. Consider using the Identified Risk Stand Evaluation Tool elements at the parcel level when determining which stands to enroll in the 80% productive category.
- **Decisions of which land to enroll in MFL, and whether to designate it productive or non-productive, and all silvicultural prescriptions** must be considered within the context of compatible landowner objectives. Defining a landowner’s objectives becomes even more critical for ash-dominated lowlands because of the challenges and potential costs associated with managing these systems. A significant investment may be needed to implement some of the management treatments described in the Emerald Ash Borer Silvicultural Guidelines, which are the state of the art of ash management. Many ash-dominated lowland stands will have no management potential and the forest stand will be permanently succeeded by a non-forested cover type. If the landowner chooses to passively allow EAB mortality to run its course in these situations, the stand must be categorized in the non-productive category. Other stands will have greater opportunities, and silvicultural treatments can be used to build resilience to EAB impacts, improve future stand productivity, and utilize the ash resource that is being lost. CPWs are only to prescribe practices that will result in successful regeneration of a timber type. Using the Identified Risk Stand Evaluation Tool and good professional judgement, CPWs must help landowners to create viable management plans through careful stand assessments and judicious application of the identified risk productivity category. Prioritization may be based on multiple considerations such as stand size, accessibility, ecological importance, probability of treatment success, impacts to hydrology, and several other factors discussed here. If categorized as identified risk, EAB or hydrological risk may not be the cause of a withdrawal of MFL without tax and fee.

P. Overview Section

The information in the WisFIRS overview section is used to help determine land eligibility and to understand current stand and land use conditions. Wording in the General Comments section is not included in the landowner’s management plan but must include the following information:

- **Non-productive percentage of each parcel.** Each parcel must be 80% productive and have no more than 20% non-productive area including forest lands that are non-stocked, unsuitable for producing merchantable timber or a combination of both, as well as any areas of productive forest the landowner chooses not to manage. The percentage of non-productive and unsuitable lands must be recorded for each parcel of land using on-the-ground acreage.
- **Acreage Discrepancies.** If the on-the-ground acreage differs from the county (tax bill) acres, list the on-the-ground acreage by stand for future reference. Include any helpful notes (e.g., enroll all acreage in the description; enroll only closed land, size of exclusion).

Q. MFL Map

The importance of MFL Maps

All tax law entries require a section-level map or maps. The map is the legal document showing and describing the designated areas open and closed to public access for MFL entries. Maps are recorded at the county register of deeds offices. Maps with lands open to public access will also be linked to the web mapping tool on the DNR public web site at <http://dnr.wi.gov/>, search keywords “MFL open land”. This allows the public to view the actual MFL map for a particular property when looking for lands open to public recreation.

MFL Map Requirements:

To check you’ve met all the requirements below, use the MFL Application Checklist in WisFIRS

- Use MFL Map Form 2450-133 within WisFIRS, which pre-populates header information, or an acceptable GIS template (available on the [CPW collaboration site](#)).
- Maps must accurately reflect on the ground conditions at time of application.
- A separate map is required for each section. Maps must be 8 1/2 " x 11" for photocopying purposes. Map fractional lots or government lots by adjusting section and description lines. Changes in scale must be approved by TLS.
 - Make sure to map parcels in the proper legal descriptions
- Margins are required to be 1/2 inch at the top of the page and 1/4 inch on the sides and bottom. These margins are required by the register of deeds (s. 59.43(2m), Wis. Stats.) and are needed for recording purposes. Failure to leave these margins may result in the map not being recorded. Page size must be 8.5 x 11.
- A scale of 8 inches equals one mile is required for MFL. When showing less than a full section for correction sections, identify 1/4 corners, section corners, and lines.
 - For instances where section corners and 1/4 corners differ from the standard MFL map with gridlines template (i.e., irregular sections and correction sections), section and 1/4 corners must be identified. A minimum of 2 section corners are identified when possible. If not possible to include 2 section corners, a minimum of 1 section corner and 2 1/4 corners are required.
- Photocopies of aerial photographs are not acceptable MFL maps, but they may be uploaded as the air photo document type.
- Provided the correct form is used, use of GIS (Geographic Information Systems) or digital maps are acceptable.
- It is important that the map be neat and easy to read to determine the land being entered, stand boundaries, and closed/open designations.
 - All maps must be scanned and submitted in COLOR regardless if any acres are MFL-Open.
- Maps must clearly show each parcel is at least 20 contiguous acres (10 acres for 1-time renewals of 2016 and earlier orders; for 2017 and later orders, may consist of at least 2, 10-acre parcels connected by a tract of land in the same ownership)
 - One-time renewals of parcels less than 20 acres must be identical to the parcel being renewed.

- Maps must clearly show minimum 120 foot width requirement is met, or it must meet the 4:1 ratio requirement.
- Map header information must be filled out completely. WisFIRS automatically lists as many landowner names that will fit in the box. WisFIRS automatically fills in the open and closed acreage as entered, however, draw the map to reflect the on-the-ground acreage and make sure any discrepancies are noted in the Overview General Comments.
- On all MFL maps, the Open/Closed legend boxes in the header must be highlighted inside the boxes with a different colored highlighter, and the Open Area box must be filled with yellow highlighter. These requirements are needed for all MFL applications regardless of whether there are any MFL-Open lands.

Figure 201-9
Open/Closed Map Header

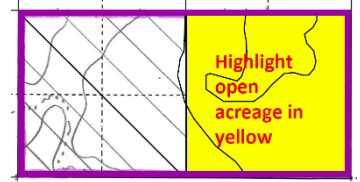


- Note: The MFL map template from within WisFIRS Private Lands (which pre-populates the information in the header) does not include a legend. It is the map preparer’s responsibility to develop the appropriate legend for the MFL map.
- All symbols represented on the map must be included in the legend. The symbols and labels provided in Appendix 201C are recommended however not mandatory. Customized symbols are acceptable as long as they are identified in the legend.
- When the entire section is being enrolled in MFL and the legend cannot be placed on the same page as the map without obscuring important information, a second page legend is acceptable.
- For large ownerships, map legends must also include stand acreage and cover type and an indication of whether stands are productive since large landowners are not required to submit forest stand data into WisFIRS.
- For additions, the map should show all acres under the order that fall within the area of the section map (original plus addition if possible). All land should be highlighted since this will be the new official map for this legal description. The open and closed acreage listed in the header should reflect the land under the order in the area depicted (original plus addition). Remember that additions must be contiguous to the original entry or be a parcel of at least 10 acres and connected by a tract of land under the same ownership to be eligible: clearly show this on the map.
 - Stand numbers for additions must be unique, even if the stand is identical to a stand already in the plan, this avoids arbitrary stand numbers assigned by WisFIRS.
- Fractional or government lots should be mapped maintaining the required map scale and margins, and displaying as many section and quarter corners as possible. A minimum of two (2) section corners should be displayed whenever possible. When not possible to include two section corners, a minimum of one (1) section corner and two (2) quarter corners are required. Keep in mind this map is intended to be a map of the section. All visible section and quarter corners should be labeled.
- Adjacent ownership and land use around the MFL entry in the section in which the MFL lands lie must be noted. Label the adjacent land use frequently enough so that it is clear what the adjacent ownership is around the entire entry. This labelling is also what establishes visual confirmation of the tract of land under the same ownership that may be needed to connect a 2017 or later parcel to another if it is less than 20 contiguous acres. Order numbers of adjacent MFL/FCL may be included but are not required; therefore, it is not necessary to label adjacent MFL entries as “O/MFL” or “O/FCL.” If this labeling is used in the map, it should be described in the legend, however.
- Note: Adjacent land use in the margins of the map is not required since the map represents the section in which MFL lands lie. Placing adjacent land use in the margins would require that a forester place information from an adjacent section onto the MFL map. Many times, adjacent land use placed in the margin cannot be

photocopied; therefore, it does not provide much extra data to determine if lands as shown on the map are eligible for entry.

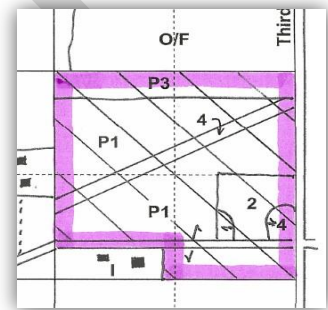
- On each map, outline all the acreage to be entered using a highlighter that consistently shows up when reproduced, doesn't obscure information on the map and contrasts with the yellow used to fill in open MFL areas. Green and purple are colors that work well for this.
- The highlighting must be placed inside the entry boundaries and outside of excluded areas.
- Highlight all lands open to public recreation in yellow. In an effort to make the location of lands open to public recreation more easily interpreted on the MFL maps, the open lands on all MFL maps are required to be entirely filled using a yellow highlighter. Yellow colored pencil, yellow crayon, or permanent yellow marker are acceptable as long as they don't obscure the other map details when photocopied. If you are using GIS software to prepare your MFL maps, you may also fill the open lands using a semi-transparent yellow fill. Maps that have both open and closed lands should be shown, with the open land filled in with yellow. Do not place a boundary highlighter color (green, purple) between the open and closed designation

Figure 201-10 Highlight open acreage in yellow



- Building sites that are being excluded from entry should be clearly identified on the map and include the dimensions of the exclusion if needed to justify enrollment of decimal acreage. Clearly show the lands to be enrolled and the land that is left on the regular property tax roll.
- Any person looking at the map should be able to determine what land is enrolled in MFL and what land is not enrolled. For example, on the map to the right, there are known landscape features that clearly indicate the location of the lands being excluded from entry into the MFL program. On the west and south sides, the quarter-quarter lines form part of the boundary. On the east side, the road is the boundary. On the north side, the pine plantation is the boundary.

Figure 201-11 Clearly show MFL enrollment on map



- Major land features on and around the MFL enrollment (forested and non-forested lands) such as lakes, rivers, ravines, roads, buildings, fences, power lines, etc. must be shown. Conventional mapping symbols and cover type abbreviations are provided in Appendix 201C.
- Indicate the area closed to public access with diagonal backslash marks (\\\\\\\\). There is no required number of lines or spacing for the diagonal backslash marks (\\\\\\\\), however, the slash marks should not be so far apart that their purpose is not clear nor so many that the lines obscure the underlying information on the map. Areas without slash marks and highlighted in yellow will be considered open to public access.
- Access to all open MFL land must be clearly explained on the map as a comment, even if the access is obvious such as a public road. Also, the location of any signs needed to locate the access route must be shown on the map.

Mapping Stands: Stand information for Productive and non-productive areas

- Stand Information
 - Stand numbers. Assign a consecutive number to each stand (including lakes, roads, etc.) on the map. If the same stand occurs in more than one section of an entry, it should be assigned the same number throughout the entry. Remember to assign unique numbers for an addition.
 - Recommended on Map: Prefix, if applicable. There are three (3) prefix codes.
 - **P** "Plantation" Means managed as a plantation
 - **X** "Non-productive forest type" means no management is chosen for a non-productive stand (These stands are included in the 20% non-productive category because they are not suitable or capable.)

- **Z** “No timber management zone” Means no management is chosen for a productive stand (These stands are included in the 20% non-productive category at the landowner’s discretion.)

For MFL designated before 2022, all non-productive areas 2 acres or more in size must be mapped, and stands must be mapped when they are at least 2 acres in size. After 2022, all non-productive areas 1 acre or more in size must be mapped, and stands must be mapped when they are at least 2 acres in size. Productive Stands managed for timber must be mapped if they are 2 acres or more in size. Stands or non-productive areas that are individually smaller than 2 or 1 acre respectively but that add up to 2 or 1 acre may be mapped collectively as stands or individually as inclusions.

The pre-2022 mapping and productivity calculation requirements should be used for management plans for large to small transfer of ownership for land designated before 2022. For additions to MFL designated after 2022, all non-productive areas 1 acre or more in size must be mapped, and stands must be mapped when they are at least 2 acres in size; the productivity of the combined parcel will be calculated using the rules for the parcel being added to.

Examples of non-productive areas included in the 20% allowable non-productive include the following:

- **Wildlife food plots.** Wildlife food plots may be planted to provide food for wildlife and enhance recreational hunting opportunities. Wildlife food plots are not allowed to be harvested as food crops for human consumption or feed crops for domestic animals. Note: Wildlife food plots have been excised from the MFL Group Certificate so genetically modified organisms (e.g. Roundup Ready® corn or soybeans) that may be used as wildlife food sources are allowed but not encouraged under the MFL program. FSC prohibited chemicals may also be applied on wildlife food plots; however, use of alternative, FSC approved chemicals is encouraged.
- **Reserved old growth stands.** Old growth forests are defined as relatively old and relatively undisturbed by humans. Landowners may choose to provide habitat and aesthetic needs through development of reserved old growth stands. These management techniques do not provide timber products and are thus included in the 20% non-productive/unsuitable category.
- **Unsuitable for producing timber products.** Lands unsuitable for producing timber products may include critical sites (steep, red clay soils) or habitats in which timber harvesting or management may adversely impact NHI species.
- **Stands with Identified Risk** Landowners may choose to enroll stands with forest health or regeneration concerns with foreseeable repercussions on productivity as non-productive areas.
- **Lands designated for non-timber management.** Lands in which management is done to enhance non-timber resource values may include oak savannah, native prairie, and aesthetic zones.

Table 201-10 NR 46 Productivity Mapping Requirements

NR 46.16(2)(g)1. Productive cover types must be individually mapped when the cover type consists of 2 or more contiguous acres.

NR 46.16(2)(g)3. For lands designated as managed forest lands on or after January 1, 2022, non-productive areas of the entry must be mapped when any contiguous area of non-productive land is at least 1 acre in size.

Mapping and Accounting for Non-Productive Areas -Additions to 2021 and earlier orders and large-to-small plans for 2021 and earlier orders				
Size	Required to be a Stand	Required to be mapped	Required towards 20% calculation	Other Notes
< 2 acres	No	No	No	Non-contiguous similar areas may be combined to form a numbered stand if they total 2 or more acres (same as for productive timber stands) or mapped as inclusions within another stand. "Land hooks" could be used to show that the non-productive area is included in the adjacent stand. Do not round up for areas smaller than two acres.
>2 acres	Yes	Yes	Yes	Standard rounding should be used.

Mapping and Accounting for Non-Productive Areas -2022 and later new entries, additions, and L-S plans				
Size	Required to be a Stand	Required to be mapped	Required towards 20% calculation	Other Notes
< 1 acre	No	No	No	Non-contiguous similar areas may be combined to form a numbered stand if they total 2 or more acres (same as for productive timber stands). "Land Hooks" could be used to show that the non-productive area is included in the adjacent stand. Do not round up for areas smaller than an acre.
1 < 2 acres	No	Yes	Yes	Non-contiguous areas may be combined to form a numbered stand or mapped as inclusions within another stand. "Land Hooks" could be used to show that the non-productive area is included in the adjacent stand. Standard rounding should be used.
>2 acres	Yes	Yes	Yes	Standard rounding should be used.

Mapping Productive Areas (timber stands)			
Size	Required to be a Stand	Required to be mapped	Other notes
< 2 acres	No	No	Non-contiguous similar areas may be combined to form a stand if they total 2 or more acres. "Land Hooks" could be used to show that the non-productive area is included in the adjacent stand.
>2 acres	Yes	Yes	Timber types including size and density must be shown in the map legend or in the mapped area. Make sure the stand detail on the map matches the plan.

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Figure 201- 8 Non-contiguous similar areas may be combined to form a numbered stand if the total is 2 or more acres

A. Stand Number		1			X 2		
1	Productivity	PRODUCTIVE 80% - Productive and meets minimum stocking			NON-PRODUCTIVE 20% - Not capable of growing 20 ft3/acre/year		
2	Stand Prefix				X=Non-Prod (<20 ft3/ac/yr)		
3	Exam Date	03/05/2020			12/07/2020		
4	Age Structure	Even-Aged			Even-Aged		
5	Timber Type - Primary	Red Pine	5-9	4	Lowland Herbaceous		
	Timber Type - Secondary						
	Timber Type - Understory						
6	Habitat Type						
7	Acres	32			8		

R. MFL Stewardship Forestry Plan

A written management plan is a condition of entry and transfer to comply with the requirements of the MFL law. The management plan identifies resource management concerns, including ecological landscape; endangered, threatened, or special concern species or plant communities; and archeological and historical sites. Management practices and silvicultural methods used to achieve the land management goals are prescribed for each productive timber stand on the MFL property. Wildlife management and aesthetic concerns are incorporated into the management practices through modifications to forestry practices or through specific management practices. All plans must be developed by a Certified Plan Writer or a Tax Law Forestry Specialist. All management plans must be developed using the WisFIRS program. Data entered into WisFIRS populates the landowner’s management plan template. The WisFIRS program will help plan writers enter the proper data, however information that plan writers need to determine prior to using WisFIRS to create a management plan is shown below. Generally accepted data collection methods must be used.

1. **The landowner's written management objectives.** Decision of which land to enroll in MFL and all silvicultural prescriptions must be considered within the context of compatible landowner objectives, which may require a significant investment to accomplish. Landowners do not often provide detailed objective statements or goals. Plan writers are expected to understand landowner objectives and write the objective on the management plan after visiting the site and communicating with the owner. The overriding objective must be to grow timber products for the forest products industry. By signing the MFL application, the landowner accepts the land management objectives. Below are examples of landowner objectives.
 - Grow aspen, oak, and pine species for forest products.
 - Maintain oaks for long periods as mast producers for wildlife food.
 - Provide wildlife habitat for deer, turkeys, grouse, woodcock, and songbirds.
 - Improve and add shallow ponds for waterfowl and wildlife water supply.
 - Protect threatened sundew plants found in a wetland community on the property.
 - Enjoy the property for hunting, nature observation, camping and hiking.

2. **a. Natural Heritage Inventory (NHI).** Plan writers will use WisFIRS to generate a list of species and plant communities that may be present on the MFL lands based on the legal description entered. Plan writers will be

required to do the following to conduct the Natural Heritage Inventory (NHI) search and to evaluate the results.

- Obtain the permission of the landowner to conduct the WisFIRS NHI search and check the box to certify that permission was received.
 - Evaluate the species and plant communities to determine whether the species or suitable habitat exists on the MFL lands and indicate the occurrence in WisFIRS. If suitable habitat is present, consideration will be made while recommending management practices to protect the species and habitat, as afforded by state and federal endangered and threatened species laws, and forest certification standards. Links in WisFIRS will take plan writers to the public web site for information on habitat, species and community requirements, threats, opportunities, and mitigation techniques. Additional information is often available for landowners who wish to maintain or enhance habitat for rare species and high-quality habitats.
 - The special features section of the management plan can be used to identify mitigation practices necessary. Landowners should be supplied with information regarding the NHI occurrence, however specific species names must be avoided due to confidentiality of NHI data. Only mitigation should be documented in the management plan. Appendix 201G contains other information needed to complete a review of the NHI database.
2. **b. Archeological and Historical Concerns** Plan writers will obtain Archeological, Historical, and Cultural information, and document whether there are any sites. If a site is on the property, describe the property-level measures that will be taken to protect the site. See Appendix 201H for details on obtaining and sharing archeological, historical, and cultural resource data.

Sound Forestry Considerations for Management Prescriptions at time of Practice Implementation: The following additional considerations must be addressed as part of the cutting notice if applicable, and should be discussed as part of the management plan:

- **Transportation system and soil conservation objectives/practices** Implementing practices will require assessing and describing existing roads, trails, landings, stream crossings, etc. for compatibility with management activities and landowner use. Measures to prevent/control erosion due to management and recommend for non-management (recreational use) will be prescribed.
- **Best Management Practices (BMPs) for Water Quality.** Implementing BMPs for soil conservation water quality is mandatory under the MFL program, but certain BMPs for water quality are voluntary unless the landowner is enrolled in the MFL Certified Group. Specific BMP practices must be identified at the time the management practice occurs. BMPs are available for review on the public web site. Plan writers should discuss BMPs with landowners.
- **Best Management Practices for Invasive Species.** BMPs for invasive species reduce the impact that invasive plants, insects, diseases, animals, and other organisms have on the ecosystem. Wisconsin's Forestry Best Management Practices for Invasive Species can be found on the DNR public web site; invasive species should be discussed with landowners.

Other sound forestry practices that are common to the entire property, such as leaving snags, den trees, mowing of trails and access roads, etc. are documented in the MFL management plan template, but are not included as menu choices in the MFL management plan template. Landowners can learn more about non-mandatory practices through links to the DNR public web site. Forest health issues, which may impact management practices when practices are established. Learn more about forest health issues through links to the DNR public web site. CPWs, Cooperating Foresters and Tax Law Forestry Specialists are encouraged to review the forest health links to ensure that prescribed management practices are sound.

Forest certification requirements. Forest certification through ATFS and FSC are included in the MFL management plan template and describe requirements for landowners. Learn more about forest certification requirements through links to the DNR public web site

Stand-Level Elements

Many WisFIRS menu options allow for plan writers to insert additional information at the stand level. Practices that divide clear-cuts into smaller blocks; shorten or lengthen rotations; create irregular cutting boundaries; modify species composition, substitute partial cuts for clear-cuts or vice versa, etc. are handled through delineation of timber stand boundaries, choices in silvicultural systems, and modification of management practices through the submenus imbedded in the MFL management plan template for each stand.

Stand number. Assign a unique number to each stand (including lakes, roads, etc.) in the entry. If the same stand occurs in more than one section of an entry, it should be assigned the same number throughout the entry. Different stand numbers can be assigned to stands of the same timber type (cover type, size class, density) if it is necessary due to the stands having different prescriptions.

Stand numbers for additions: even if the timber type is identical, stand numbers for the addition must be unique. If the timber types and supporting recon data for the stands in the addition are different from the original order, use the next consecutive number available. For example, if the original order included stands 1, 2 and 3, then the stand number for the addition should start with stand 4. Assign a different stand number to the addition, keeping the two stands separate for record keeping purposes. For example, although the stands are identical, the CPW or Tax Law Forestry Specialist retains stand 1 of the original order as 15 acres and assigns stand 4 to the addition’s 10 acres (the next consecutive number available).

1. **Productivity.** Choose the correct productivity category- for the stand. For inclusion within the productive category, there are two options for productive cover types (80%-productive and meets minimum stocking; 80% productive with Identified Risk) and one option for including land that is capable of being productive and which will be managed to meet minimum stocking requirements in a reasonable amount of time: 80% Capable 80%-capable of producing minimum requirement. There are eight options for the non-productive area, make sure that the most accurate descriptor is chosen as stands can be in the non-productive category by choice, for a timber stand where no management is chosen, or because the cover type is non-forested.
2. **Stand Prefix, if applicable.** There are three (3) prefix codes. P Plantation; X “Non-productive forest type” means no management is chosen for a non-productive stand (These stands are included in the 20% because they are non-suitable or capable), and Z “No timber management zone” means no management is chosen for a productive stand (These stands are included in the 20% non-productive at the discretion of the landowner).
3. **Exam Date:** fill in the date the data were collected.
4. **Age Structure:** Indicate current age structure as even-aged, two-aged or uneven-aged¹.
5. **Timber Types.** Choose only one primary type, one secondary type and one understory type based on basal area (poles & saw timber) or stems / acre (seedlings & saplings). Include the size class and density where appropriate (e.g. A 5-11²). Each forest stand will be given a type classification showing cover type, size class, and density. The primary cover type will be required in all cases. If a secondary and /or understory type are present, they may also be recorded. Always try to record a secondary and/or understory type because they provide insight into the species composition of the primary type, and the next successional stage most likely to occur. The secondary and/or understory type data is valuable when reviewing the data in the office.

Example:

- Primary Type A 5-11⁴

¹ Bearing in mind that there are few truly uneven-aged stands in Wisconsin, year of origin and total height are preferred for even-aged Northern Hardwood (NH) stands, even if management is conversion to uneven-aged or all-aged management.

- Secondary Type NH 5-11²
- Understory Type PW 0-5²
- NOTE: Density is written in numeric characters.

The goal of stand typing is to best describe the condition of a stand, and some subjectivity may be involved. When determining the primary cover type and size class, if it is unclear as to what type to assign to a stand (e.g. 50 ft² of aspen & 50 ft² of oak) the forester should make a determination based on what best represents the current and/or anticipated near term stand condition. Cover types typically have a threshold of 50% stocking of a given species, or suite of species, and the forester will have to choose the best cover type without meeting these requirements.

Size Classes - The predominant stand of each classified type is designated according to the following size class chart: (The split between pole-timber and small sawtimber is 9 inches for softwoods and 11 inches for hardwoods.)

Symbol	Class	DBH
0 - 5	Seedling and sapling	0 – 5”
5 - 9 or 5 - 11	Pole-timber	5 – 9” or 5 – 11”
9 - 15 or 11 - 15	Small saw-timber	9 – 15” or 11 – 15”
15+	Large saw-timber	15”+

Sawtimber Stands - Stands of sawtimber trees having a minimum net basal area of 10 sq. ft./acre. Sawtimber trees are 9.0 inches dbh or larger for softwood species and of 11.0 inches dbh and larger for hardwood species (including aspen).

Large Sawtimber Stands (15+”) - Sawtimber stands having more than 50 percent of the basal area in sawtimber trees 15.0 inches dbh and larger.

Small Sawtimber Stands (Softwoods 9-15”, Hardwoods 11-15”) - Sawtimber stands having more than 50 percent of the basal area in sawtimber trees less than 15.0 inches dbh.

Poletimber Stands (Softwoods 5-9”, Hardwoods 5-11”) - Stands failing to meet the sawtimber stand specifications, but with a basal area stocking of at least 10 sq. ft./acre in poletimber and larger trees, at least 50% of which are in poletimber trees. Poletimber trees are merchantable trees of softwood species 5.0 - 8.9 inches dbh or hardwood species (including aspen) 5.0 - 10.9 inches dbh.

Seedling And Sapling Stands (0-5”) - Forest stands not qualifying as either sawtimber or poletimber stands but having a minimum of 200 seedlings or 100 saplings per acre. Seedling and sapling stands are further divided into stocking classes. Seedlings and saplings are trees less than 5.0 inches dbh and capable of development into poletimber trees. As the distinction between seedling and sapling sizes cannot always be distinguished on aerial photos, the two classes have often been combined to form the reproduction (restocking) class (0-5”).

Stocking Classes - Forest land stocking classification is based on basal area or number of trees as shown in the following table.

STAND SIZE AND DENSITY CLASSIFICATION						
Size Class	Units Per Acre	Density Classes ^{3/}				
		1	2	3	4	5
Seedlings 1/ (0-0.9)” dbh	Trees	200 - 600	601 - 1,500 2/	1,501+ 2/		
Saplings 1/ (1-4.9)” dbh	Trees	100 – 300	301 – 900	901+		

STAND SIZE AND DENSITY CLASSIFICATION						
Size Class	Units Per Acre	Density Classes ^{3/}				
Pole-timber and Saw-timber (5+)” dbh	Basal area (sq. ft./acre)	10 - 30	31-70	71 - 110	111 - 150	150+
1/ Seedlings and saplings should be combined to a reproduction (restocking) class 0-5. 2/ Primarily for natural stands. With uniform spacing such as plantations approximately 600 trees per acre qualifies as good density of stocking. 3/ Minimum “medium” density stocking for tax law eligibility differs slightly and can be found in NR 46.17(1)(c)2 .						

6. **Habitat Type.** Use only where the habitat classification system is applicable. WisFIRS allows plan writers to choose a habitat type that exists in the county in which the land lies. Habitat types are useful to help plan writers and landowners determine successional trends to determine silvicultural systems and management practices. Plan writers are encouraged to review the Wisconsin Silvicultural Guide (previously known as the Silvicultural Handbook) for more information on habitat types.
7. **Acres.** Round the acreage to the nearest whole number. WisFIRS will check if the total of the stand acreages matches the acreage listed for the MFL application. Even if the total acreage of the enrollment is a decimal acreage use whole acres for all stands.
8. **Year of Origin.** Required for all Even-aged or two-aged Stands, year of Origin is preferred for all stands. In these cases, year of origin should indicate the age class for the oldest age class of trees in the primary timber type. To determine year of origin, use cores from dominant and co-dominant trees, planting records, adjacent stand data, and fire or harvest records.
9. **Total Height.** Required for all for Even-aged or two-aged Stands, and is preferred for all stands. Report height in whole numbers for primary timber types only. Measure dominant and co-dominant trees to calculate the average height of the stand.
10. **Mean Stand Diameter.** Record the quadratic mean DBH in whole numbers. WisFIRS has a calculator that determines the mean DBH. Plan writers using this tool should collect representative sample tree diameters prior to entering data into WisFIRS.
11. **Site Index & Species.** Required for Even-Aged and two-aged Stands, site index helps to understand the site capability of the land and is preferred for all stands. Site index curves, interpolation, similar nearby stands, timber sale records, or the "5-year intercept method" for red pine or white pine less than 25 feet tall may be used. WisFIRS will calculate site index based on age and height for tree species with site index curves.
12. **Total Basal Area.** Record total basal area of all trees in the stand
13. **Stocking.** Plan writers must input the total basal area, cord and board foot volume for the entire stand, and for the top four tree species (based on basal area). Stocking guidelines are found in Appendix 201E. Guidelines to remember when determining stocking of timber stands:
 - A stand may have a density of 1, but not meet the minimum stocking level.
 - For the stand, record the average basal area per acre for all trees 5” dbh and larger, inclusive of live culls. If the stand is converting from saplings to poles, the basal area should include all dominant and co-dominant trees even though some are less than 5” dbh.
 - For the stand, record the total net volume of all species per acre, including both board feet and cords.

For each of the top four tree species, record the basal area and total net volume of the species per acre, including both boards and cords. For species with only seedlings and saplings indicate 'yes' that they are present and leave the basal area, board feet and cords columns blank or enter "zero."

14. **Silvicultural System and Mandatory Practices: Schedule of Practices**

Management practices and silvicultural methods used to achieve the management objectives for timber, along with wildlife or aesthetics are prescribed for each productive stand. Stand level management objectives are called the silvicultural system in WisFIRS, see Appendix 201J. Determine the silvicultural system that will move the stand to the desired future condition. Remember to match the management objective with the prescribed practices according to uneven-aged or even-aged. The desired future stand condition is not limited to the 25- or 50-year term of the MFL program, and mandatory and non-mandatory practices beyond the term of the order may also be included.

Objectives and practices, such as "natural conversion to white pine" at the stand level should support the landowner's goals for the property. As appropriate, mandatory, and non-mandatory practices for each stand must be identified and described for each stand indicating the completion year, for the entire term of the MFL order. Extended rotation ages are allowed to meet landowner goals if they conform to acceptable silviculture.

15. **Mandatory practices** (productive stands)

Mandatory practices should be scheduled based on the silvicultural requirements of the stand and limited to mandatory practices specified by s. NR 46.18(2), Wis. Adm. Code. Factors such as current timber markets, which have only temporary effects should not affect the scheduling of a mandatory practice. Only the following practices may be made mandatory.

- Harvesting mature timber according to sound forestry.
- Thinning plantations and natural stands for merchantable products.
- Release of conifers and hardwoods from competing vegetation.
- Reforestation (or afforestation) of land to meet minimum species and site-specific density requirements
- Post-harvest and pre-harvest treatment to ensure adequate regeneration.
- Soil conservation practices to control erosion from forestry practices.

A complete list of practices is available in the plan text report in appendix 201J.

Choose the management practice that supports the silvicultural system. The management objective to match the prescribed practices. For example, uneven age objective cannot have even age (shelterwood) practice prescribed. Include all practices that must be completed during the 25 or 50 year order period. Choose the best option included in the WisFIRS drop-down menus. Please check that there isn't already a menu option for the practice before using the "OTHER" option.

All management prescriptions require:

- Year of completion. Landowners are required to demonstrate progress towards completing mandatory practices by the end of the year in which they are scheduled. The year of completion for mandatory practices should be at least two years after the year of designation. For example, if the MFL is enrolled effective in 2020, the scheduled completion year should be 2022 or later. The exception to this is when there is a practice that will take place prior to the designation taking effect or is that is already established. In these cases, check the box in WisFIRS that indicates the practice will be completed prior to entry and also schedule that practice to be completed in the first year. This will help assure the practices and any follow-ups are completed.

16. Non-mandatory practices.

Include all non-mandatory practices recommended within the 25 or 50 year order period that will help achieve the landowner's management objectives (e.g. wildlife, watershed, and aesthetics) that are specific to individual stands. Choose the best option included in the WisFIRS drop-down menus. Please check that there isn't already a menu option for the practice before using the "OTHER" option.

17. Stand Conditions/Special Characteristics:

The Stand Conditions Field is Used to communicate with the Department and the landowner. Enter stand-specific details in- the Stand Conditions Field to Communicate with the Department and the Landowner. These must be addressed in this section if applicable:

- Forest health and regeneration concerns
 - Mention if there's hydrological risk and/or an ash component, and management outlook given risk of EAB.
 - Summarize the factors from the Identified Risk Stand Evaluation Tool that led you to categorize the stand as with or without identified risk. The Identified Risk Stand Evaluation Tool is an evaluation and decision tool for use in lowland ash stands that will potentially be impacted by EAB and/or hydrological risk The tool is designed to assist with site and stand evaluation prior to developing a prescription. Due to the complex nature of these sites the tool results should be considered collectively, along with other stand data, landowner objectives, and professional judgment when evaluating management alternatives.
- Brief explanation of any nonstandard silviculture

Note: This section may also be used to inform landowners of any special conditions or future management considerations; tie your prescription to topography, management history, landowner interests etc.

S. Using the MFL Application Review Checklist or comparable WisFIRS procedures and obtaining DNR Approval.

The Application Review Checklist includes items that still need to be manually reviewed for each application. As you use the checklist, remember that the reviewer has the responsibility to review the application for the accuracy of the facts and the mandatory practices documented in WisFIRS using the Application Review Checklist. Each entry / order number must be checked for completeness, accuracy, consistency, and inclusion of sufficient information to support the choice of mandatory practices and other recommendations. A thorough review by the submitter, and the use of the Application Review Checklist will enhance the likelihood of an error-free application on first submission.

Once an application is submitted in WisFIRS, the review and approval process begins. Tax Law Team Leaders are responsible to ensure that all reviews are completed by the TLFS within 45 calendar days of submission by the CPW. CPWs should be attentive and available during the review period to answer any questions that arise. If the CPW needs the TLFS to return the application to them before the review is complete, they must briefly describe why they've requested the application be returned.

When corrections are required, return reasons, including the specific MFL Checklist item will be provided to the CPW. The CPW is expected to work with the landowner to make corrections to the application and to communicate with the TLFS throughout. If changes are made to the application form, a new application with new signatures must be uploaded into WisFIRS. If any changes are made to any part to the management plan, new signatures on the management plan must be uploaded into WisFIRS Returned applications must be resubmitted in WisFIRS before September 15. CPWs will receive email notification of the approval (or denial) of the application from WisFIRS. CPWs are encouraged to notify landowners of the status of an application. The DNR will notify the landowner of their MFL designation or the denial of their application by sending a copy of the order of designation or denial in the mail.


If all MFL eligibility requirements are met, TLS will issue an Order of Designation or Denial Order on or before November 20. The MFL Orders become effective January 1 of the following year. Orders issued on or after November 21

take effect on the second January 1 after the date of issuance. The original Order of Designation and map are sent to the Register of Deeds for recording. Copies of the Order of Designation and map(s) are sent to the landowner, Department of Revenue, clerk of the municipality, assessor of the municipality. Electronic copies of the files are kept in WisFIRS.

V. BACKGROUND (None needed)

VI. REFERENCES AND RELATED DOCUMENTS

Source	Summary of Requirement
NR 46.16(10)	46.16(10) All applications submitted to the department shall be completed and submitted electronically through the Wisconsin Forest Inventory and Reporting System (WisFIRS) by a certified plan writer, unless a certified plan writer is unavailable, as provided for in s. 77.82 (3) (am) , Stats.
s. 77.82(1)(a) , Wis. Stats	Eligibility requirements: 2016 and earlier 77.82(1)(a) A parcel of land that is subject to a managed forest land order issued or renewed before April 16, 2016, is eligible for designation as managed forest land only if it fulfills the following requirements: 77.82(1)(a)1 It consists of at least 10 contiguous acres, except as provided in this subdivision. The fact that a lake, river, stream, or flowage, a public or private road, or a railroad or utility right-of-way separates any part of the land from any other part does not render a parcel of land noncontiguous.
S. 77.82(1)(ag) , Wis. Stats	Eligibility requirements: 2017 and later 77.82(1)(ag) A parcel of land that is or will be subject to a managed forest land order issued or renewed on or after April 16, 2016, is eligible for designation as managed forest land only if it fulfills all of the following requirements: 77.82(1)(ag)1 . Subject to par. (am) , the parcel either consists of at least 20 contiguous acres or meets all of the following acreage requirements: 77.82(1)(ag)1.a . The parcel consists of at least 10 contiguous acres. 77.82(1)(ag)1.b . The parcel is located in a tract of land under the same ownership that contains at least one other parcel of at least 10 acres that meets the requirements under subd. 2 , and for which designation under the same managed forest land order is sought. 77.82(1)(ag)2 . At least 80 percent of the parcel is producing or capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year. 77.82(1)(am) The fact that a lake, river, stream, or flowage, a public or private road, or a railroad or utility right-of-way separates any part of the land from any other part does not render a parcel of land noncontiguous and does not render ownership of land noncontiguous.
s. 77.82(1)(ar) , Wis. Stats.	Eligibility-Onetime renewal 77.82(1)(ar) The owner of a parcel that does not meet the acreage requirements in par. (ag) 1 , and that is subject to a managed forest land order issued before April 16, 2016, may apply one time for a renewal of the order under sub. (12) on or after April 16, 2016, without meeting the acreage requirements under par. (ag) 1 .
s. 77.82(4) , Wis. Stats.	Eligibility-Additions 77.82(4) Additions to managed forest land. An owner of land that is designated as managed forest land may file an application with the department to designate as managed forest land an additional parcel of land if the additional parcel is contiguous to any of that designated land or is not contiguous to that designated land but meets the requirements under sub. (1) (ag) . Except for the minimum acreage requirements under sub. (1) (ag) 1. b , that apply to a noncontiguous addition, the eligibility requirements applicable to an addition under this subsection are the eligibility requirements under the order that designated the parcel to which the land is being added.
S. NR 46.16(7) Wis. Admin. Code	NR 46.16(7) Additions. An owner may apply to the department to add land to a managed forest land order. ...[use eligibility criteria from Ch. 77. until NR 46 is updated to match]... Land contained in an application for addition shall meet all current eligibility requirements under s. NR 46.17 and s. 77.82 (1) (a) , Stats., except for minimum acreage and productivity requirements, which shall be met at the time land is designated as managed forest land. Land contained in an application for addition shall have the same ownership as the existing entry.
s. 77.82(4m)(a) and 77.82(1)(c) , Wis. Stats	Eligibility-FCL Conversion 77.82(4m)(a) An owner of land that is entered as forest croplands under s. 77.02 may file an application with the department under sub. (2) to convert all or a portion of the land to managed forest land, subject to sub. (1) (c) . 77.82(1)(c) In addition to the requirements under pars. (a) , (ag) , and (b) , for land subject to an application

Source	Summary of Requirement
	<p>under sub. (4m), all forest croplands owned by the applicant on the date on which the application is filed that are located in the municipality or municipalities for which the application is filed shall be included in the application.</p>
<p>NR 46.17, Wis. Admin. Code</p>	<p>NR Managed forest land eligibility.</p> <p>NR 46.17(1) Required timber production.</p> <p>NR 46.17(1)(a) A minimum of 80% of an entire managed forest land parcel shall be capable of producing merchantable timber as defined in s. NR 46.15 (2).</p> <p>NR 46.17(1)(b) No more than 20% of a managed forest land parcel may consist of land unsuitable for producing merchantable timber as provided in s. 77.82 (1) (b) 1., Stats., or non-productive land as defined in s. NR 46.15 (21m) or a combination of those types of land.</p> <p>NR 46.17(1)(b)1. For purposes of this determination, for lands designated as managed forest lands prior to January 1, 2022, the department shall consider only contiguous areas of non-productive land that comprise 2 or more acres.</p> <p>NR 46.17(1)(b)2. For purposes of this determination, for lands designated as managed forest lands on or after January 1, 2022, the department shall consider only contiguous areas of non-productive land that comprise 1 or more acres.</p> <p>NR NR 46.17(1)(c)1. If the portion of land considered capable of producing merchantable timber in par. (a) does not meet density requirements established in subd. 2., it may be designated as managed forest land if the department determines that, within a reasonable timeframe, stocking levels can be increased to be consistent with density requirements and mandatory practices needed to achieve density standards are established in the management plan.</p> <p>NR 46.17(1)(c)2. Density standards established in the table below do not address other stand-level regeneration guidelines, such as adequate levels of pre-harvest and post-harvest advanced regeneration or percent stocking to ensure continued stand productivity. On a site-by-site basis, site conditions, species, and other regeneration guidelines specific to Wisconsin cover types may be evaluated to determine an alternative density standard. - See PDF for table </p> <p>NR 46.17(2) Minimum width. The minimum width of managed forest land is 120 feet except that segments less than 120 feet in width are permitted if the length to width ratio does not exceed 4 to 1.</p> <p>NR 46.17(3) Buildings on managed forest land.</p> <p>NR 46.17(3)(a) Buildings or improvements associated with buildings.</p> <p>NR 46.17(3)(a)1. 1. For lands designated or renewed as managed forest land in 2017 and later, a building or an improvement associated with a building [unless used exclusively for storage] that is placed or constructed on land renders the land not eligible for designation.</p> <p>NR 46.17(3)(a)2. For lands designated as managed forest land prior to 2017, a building is allowed if it is not considered developed for human residence as defined in s. NR 46.15 (9).</p> <p>NR 46.17(3)(b) Hunting blinds. Tree stands and hunting blinds are permitted on lands enrolled in the managed forest law program.</p>
<p>s. 77.82(2), Wis. Stats</p>	<p>77.82(2) Application. Any owner of land may file an application with the department to designate any eligible parcel of land as managed forest land. An application may include any number of eligible parcels under the same ownership. Each application shall include all of the following:</p> <p>77.82(2)(a) The name and address of each owner.</p> <p>77.82(2)(b) The legal description or the location and acreage of each parcel of land.</p> <p>77.82(2)(c) The legal description of the area in which the parcel is located.</p> <p>77.82(2)(cm) A copy of an instrument that has been recorded in the office of the register of deeds of each county in which the property is located that shows the ownership of the land subject to the application.</p> <p>77.82(2)(d) A description of the physical characteristics of the land, in sufficient detail to enable the department to determine if it meets the eligibility requirements under sub. (1).</p> <p>77.82(2)(dm) Subject to sub. (12), a proposed management plan.</p> <p>77.82(2)(e) A statement of the owner's forest management objectives for the production of merchantable timber, in sufficient detail to provide direction for the approval of the proposed management plan. The application may also state additional forest management objectives, which may include wildlife habitat management, aesthetic considerations, watershed management and recreational use.</p>

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Source	Summary of Requirement
	<p>77.82(2)(f) Proof that each person holding any encumbrance on the land agrees that the application may be filed.</p> <p>77.82(2)(g) A map, diagram or aerial photograph showing the location and acreage of any area that will be designated as closed to the public under s. 77.83.</p> <p>77.82(2)(h) Whether the land will be designated as managed forest land for 25 or 50 years.</p>
s. 77.82(3), Wis. Stats	<p>Qualified Foresters Required to Develop MFL Applications also NR 46.16 (9), NR 46.165 Wis. Adm. Code) Since late 2003, only qualified foresters may develop an MFL application. A qualified forester is defined in s. NR 46.15(26m), Wis. Adm. Code, to mean any person meeting either the definition of "department forester" in s. NR 1.21.(2)(d), Wis. Adm. Code, or "forester" in s. NR 1.21.(2)(e), Wis. Adm. Code. There are two types of qualified foresters: (1) Certified Plan Writers, and (2) Tax Law Forestry Specialists. Landowners are required to hire a certified plan writer (CPW) to develop their MFL application. Costs for CPW-prepared plans are negotiated between the landowner and the CPW. A list of CPWs can be found on the DNR public web site at www.dnr.wi.gov, search keyword: "CPW". The CPW Program was created in response to modifications made to the Managed Forest Law (subch. VI, Ch. 77, Wis. Stats.), in 2003 Wisconsin Act 228. A CPW is a private professional forester who has received special training in preparing MFL management plans and met the requirements in s. NR 46.165 Wis. Adm. Code. Refer to Chapter 222 for complete details</p>
s. 77.82(7)(c), Wis. Stats	<p>77.82(7)(c) Except as provided in par. (d), if an application is received on or before June 1 of any year, the department shall investigate and shall either approve the application and issue the order under sub. (8) or deny the application before the following November 21. An application received after June 1 shall be acted on by the department as provided in this subdivision before the November 21 of the year following the year in which the application is received.</p>
NR. 46.16(1), Wis. Admin Code	<p>NR 46.16(1)(1) Application deadlines. An application for a new designation or a renewal of land as managed forest land shall be signed by all owners on forms provided by the department...</p> <p>NR 46.16(1)(a) Applications shall be received by the department no later than June 1 to be considered for designation effective the following January 1.</p>
NR 46.18(5) , Wis. Admin. Code	<p>(5) Management plan as a condition of designation.</p> <p>NR 46.18(5)(am) A management plan agreed to by the department and the owner is a condition of designation.</p> <p>NR 46.18(5)(bm) Management plans for applications under s. NR 46.16 (1) (a) received on or before June 1 shall be prepared by a certified plan writer or the department itself.</p> <p>NR 46.18(5)(bm)1. Management plans shall be approved by the department no later than October 1 of the year in which the order of designation will be issued. The department shall approve a management plan if all the following apply:</p> <p>NR 46.18(5)(bm)1.b. The management plan includes all requirements under subs. (2) and (3), as approved by the department.</p> <p>NR 46.18(5)(bm)1.d. All owners have signed the management plan.</p> <p>NR 46.18(5)(bm)3. Failure to have a management plan approved by the department on or before October 1 of the year in which the order of designation will be issued or a later date agreed to by the department, conditioned by s. 77.82 (9), Stats., will result in a denial of the application.</p> <p>NR 46.18(5)(dm) Management plans submitted by June 1 that are returned to a certified plan writer by the department for revisions shall be resubmitted by September 15. Plans resubmitted after September 15 that are not approvable may be denied. Extensions may be granted with department approval.</p>
S. 77.82(3), Wis Stats	<p>77.82(3) Management plan.</p> <p>77.82(3)(ag) A proposed management plan shall cover the entire acreage of each parcel subject to the application and shall be prepared by an independent certified plan writer or by the department if par. (am) applies.</p> <p>77.82(3)(c) To qualify for approval, a management plan shall include all of the following:</p> <p>77.82(3)(c)1. The name and address of each owner of the land.</p> <p>77.82(3)(c)2. The legal description of the parcel or of the area in which the parcel is located.</p> <p>77.82(3)(c)3. A statement of the owner's forest management objectives.</p> <p>77.82(3)(c)4. A map, diagram or aerial photograph which identifies both forested and unforested areas of the land, using conventional map symbols indicating the species, size and density of vegetation and the other major features of the land.</p>

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Source	Summary of Requirement
	<p>77.82(3)(c)5. A map, diagram or aerial photograph which identifies the areas designated as open and closed under s. 77.83.</p> <p>77.82(3)(c)6. A description of the forestry practices, including harvesting, thinning and reforestation, that will be undertaken during the term of the order, specifying the period of time in which each will be completed.</p> <p>77.82(3)(c)7. A description of soil conservation practices that may be necessary to control any soil erosion that may result from the forestry practices specified under subd. 6.</p> <p>77.82(3)(d) The management plan may also specify activities that will be undertaken for the management of forest resources other than trees, including wildlife habitat, watersheds and aesthetic features.</p> <p>77.82(3)(e) A management plan shall contain a statement that the owner agrees to comply with all of its terms and with the conditions of this subchapter and shall be signed by the owner and a representative of the department.</p>
NR 46.16(2)	<p>(2) Application Attachments.</p> <p>NR 46.16(2)(a) A copy of the recorded legal instrument giving the applicant an ownership interest in the land subject to the application</p> <p>NR 46.16(2)(b) A copy of a recent property tax bill or other documentation showing the parcel identification number.</p> <p>NR 46.16(2)(e) A copy of any certified survey map recorded for the land subject to the application, or referenced in the legal instrument provided under par. (a) and pertaining to land adjacent to land subject to the application</p> <p>NR 46.16(2)(f) A management plan, on forms provided by the department, signed by all persons with an ownership interest.</p> <p>NR 46.16(2)(g) A map, on forms provided by the department, showing land eligible for designation and areas designated as closed to public access under s. 77.83, Stats. The map shall show major land features, using conventional map symbols, and vegetation cover types indicating species, size and density where appropriate.</p> <p>NR 46.16(2)(g)1. Productive cover types must be individually mapped when the cover type consists of 2 or more contiguous acres.</p> <p>NR 46.16(2)(g)2. For lands designated as managed forest lands prior to January 1, 2022, non-productive areas of the entry must be mapped when any contiguous area of non-productive land is at least 2 acres in size.</p> <p>NR 46.16(2)(g)3. For lands designated as managed forest lands on or after January 1, 2022, non-productive areas of the entry must be mapped when any contiguous area of non-productive land is at least 1 acre in size.</p> <p>NR 46.16(2)(h) Reconnaissance data and scheduled practices on electronic forms provided by the department.</p> <p>NR 46.16(3) Any person holding encumbrances on the land subject to the application shall sign the application</p> <p>NR 46.16(4) Unpaid taxes. The applicant shall upon request of the department furnish proof acceptable to the department that taxes are paid in full.</p> <p>NR 46.16(5) Same ownership. All eligible land under the same ownership and located in the same municipality when applied for designation or renewal in the same year, shall be designated under the same order of designation. All eligible land under the same ownership that crosses any municipal boundary where land designated for entry in any one municipality is less than the minimum parcel size or less than 80% productive, when applied for designation in the same year, shall be designated under the same order of designation. This subsection does not apply to land added to an existing managed forest land entry under sub. (7).</p>
NR 46.15(1m) (1m)	<p>“Building” means any structure that is used for or able to be used for sheltering people, machinery, animals, or plants, for storing property, or for gathering, working, office, parking, or display space. Camping trailers and recreational vehicles that are not connected to utilities or set upon a foundation, in whole or in part, for more than a temporary time and that are used as temporary living quarters for recreation, camping, or seasonal purposes are not considered buildings for the purpose of the managed forest law program.</p>
NR 46.15(2)	<p>“Capable of producing 20 cubic feet of merchantable timber per acre per year” means land determined by the department to be capable of such production based on site conditions and scientific information specific to Wisconsin cover types.</p>
NR 46.15(6) , Wis. Admin. Code	<p>“Cover type” means vegetation of a predominant species or group of species, or, if timber, by predominant species or group of species, size, and density, which is an area 2 acres or more in size.</p>

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NR 46.15(8)	“Developed for commercial recreation” means the alteration of the land or its features or the addition of improvements which impede, interfere with, or prevent the practice of forestry.
NR 46.15(9)	<p>“Developed for human residence” means land that contains a building for habitation that is constructed or used as a domicile or that has a minimum of 5 of the following 8 characteristics:</p> <p>(a) 800 square feet or more in total area, using exterior dimensions of living space, including each level and not including porches, decks or uninsulated screen porches.</p> <p>(b) Indoor plumbing including water and sewer, piped to either municipal or septic system.</p> <p>(c) Central heating or cooling, including electric heat, a furnace or heat with a circulation system.</p> <p>(d) Full or partial basement, excluding crawl spaces and frost walls.</p> <p>(e) Electrical service by connection to the lines of a power company.</p> <p>(f) Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.</p> <p>(g) Telephone service based locally.</p> <p>(h) Insulated using common insulation products.</p>
NR 46.15(10)	“Developed for industry” means the alteration or use of the land for the purpose of conducting trade, production or manufacturing activities other than forest products production.
NR 46.15(11)	“Developed for use incompatible with the practice of forestry” means the alteration or use of the land for any purpose which impedes, interferes with or prevents the practice of forestry.
NR 46.15(12)	“Domicile” means a place of permanent residence evidenced by voting, personal income tax or driver's license records.
NR 46.15(25) Wis. Admin Code	“Parcel” means for the purpose of determining eligibility for designation as managed forest land under s. 77.82 , Stats., the acreage of contiguous land described in the application which is under the same ownership
s. 77.82(3)(h) , Wis. Stats	Sets acreage and ownership threshold for MFL large ownership and permits the department to promulgate rules for large ownerships
Ch. NR 46.18(4) , Wis. Adm. Code	Establishes rules for MFL large ownerships
Ch. NR 46.23(2m)	A management plan must be submitted within one year of transfer from large ownership and failure to do so will result in withdrawal with tax and fee
NR 46.18(4)(b) , Wis. Adm. Code	The department may revoke large ownership status for large ownerships failing to meet requirements established in par. (a) . Large ownerships shall be notified of the cause for revocation in writing, and shall be given one year to develop a management plan under s. 77.82 (3) , Stats., that contains all items listed in s. NR 46.16 (2) (f) , (g) , and (h) .
Identified Risk Stand Evaluation Tool Form 2450-197	Checklist/decision tool is for evaluating lowland stands that will potentially be impacted by emerald ash borer (EAB) and/or hydrological risk (swamping). Available internally on the CPW collaboration site and in the DNR forms catalogue.
Tax Law Forms, including Transfer of Ownership, Withdrawal Forms , map template form, plan review checklist	Available in WisFIRS
Wisconsin Silviculture Guide FR-805-12	Previously the Silviculture Handbook. Contains Generally Accepted Practices for regeneration, maintenance, management, and measurement of Wisconsin cover types.

List of Appendices

- [201A Standard Description Codes](#)
- [201B: Standard Abbreviations](#)
- [201C: Mapping Symbols and Cover Type Abbreviations](#)
- [201D Type Classification Procedure](#)
- [201E Calculating Timber Volume](#)
- [201F: Productivity Table](#)
- [201G Obtaining and Sharing NHI Data](#)
- [201H Sharing Archeological and Historical Data](#)
- [201I-Blank Application forms and Management Plan Template from WisFIRS](#)
- [201J-Plan text report](#)
- [201K Identified Risk Stand Evaluation Tool Form 2450-197](#)
- [201L: Generally Accepted Natural Regeneration Methods \(GAP\) by Forest Cover Type](#)

DOCUMENT HISTORY

This version rescinds and replaces	Application and Management Plan topics from Chapter 20, Managed Forest Law
Summary of changes from previous version	Holistic rewrite, content was rearranged and sections were added to conform to this template.