



Land Exam and Practices Report

Run Date:

6/6/2026

Page:

1 of 2

Primary Owner

TIMOTHY PINKOWSKI
5108 ARROWHEAD LN # 10202
FORT COLLINS, CO 80526-4557

(303) 582-4264
TIM@PINKOWSKI.COM

MFL Number

02-009-2020

County

Ashland

Municipality

Town of Ashland

Certified

Yes

Entry Year

2020

Length

25 Years

Expiration Date

12/31/2044

Property Goals

Miscellaneous

Stand Number 1

1. Productivity	PRODUCTIVE 80% - Productive and meets minimum stocking			22. Tree Species	Species	BA	Cords	BF
2. Stand Prefix				1st Major Tree Species	Maple, Sugar	30	2	900
3. Exam Date	05/02/2019			2nd Major Tree Species	Ash, Black	20	1	500
4. Current Age Structure	Uneven-Aged			3rd Major Tree Species	Aspen	10	3	0
5. Future/Desired Age Structure				4th Major Tree Species	Basswood	10	1	200
6. Cover Type - Primary	Northern Hardwoods	15+	1	23. Invasive Level	Not Present			
7. Cover Type - Secondary	Northern Hardwoods	11-15	2		Species	Density	Impact	
8. Cover Type - Understory	Northern Hardwoods	5-11	2	1st Invasive Species				
9. Acres	37			2nd Invasive Species				
10. Year of Origin				3rd Invasive Species				
11. Desired Rotation Age				4th Invasive Species				
12. Total Height	65			24. Soil Type	Clay Loam			
13. Mean Stand Diameter	12			25. Site Limitations				
14. Site Index & Species	76 - Maple, Sugar							
15. Total Basal Area	115							
16. Total Volume-Cds/Acre	7			26. Last Changed	1/2/2025 3:45:21 PM			
17. Total Volume-BF/Acre	2300			27. Management Objective	Natural uneven-aged regeneration of Timber Type; Old Code, Recode			
18. Seedling/Saplings Per Acre								
19. % Acceptable Growing Stock								
20. % Unacceptable Growing Stock				28. Stand Goals				
21. Browse Level								

Mandatory Practice

N = Cutting Notice Received R = Cutting Report Received

Practice	Year	Status
Group Selection - Old Code, Do Not	2028	Planned
Single Tree Selection - Old Code, D	2042	Planned

Non-Mandatory Practice

Practice	Year	Status
TSI Thinning - Old Code, Do Not Use	ANY	Planned

Stand History**Stand Conditions, Special Features, and Characteristics****Stand Number: 1**

This stand is an un-managed northern hardwood stand of uneven age. It has inclusions of Hybrid Japanese and European larch and spruce plantations located in the Northwest corner as well as an area of lowland brush that is naturally converting to Northern Hardwood but not yet productive. These were planted in 1980 and were 2-0 seedlings when planted. There is also a red pine inclusion less than 1 acre in the southwest corner of the Northeast corner of the parcel. It is nearly the same age as the other plantations. Since these are all inclusions, they were not separately typed, but should be thinned at the same time the main stand is harvested. The aspen and ash should be removed as well as some of the poor quality over story maple and basswood when harvested. Group selection and overstory removal should be utilized and will be a practical way of improving the quality and condition of the stand and composition.



Land Exam and Practices Report

Run Date:

6/6/2026

Page:

2 of 2

Primary Owner TIMOTHY PINKOWSKI 5108 ARROWHEAD LN # 10202 FORT COLLINS, CO 80526-4557 (303) 582-4264 TIM@PINKOWSKI.COM	MFL Number 02-009-2020 Entry Year 2020 Property Goals Miscellaneous	County Ashland Length 25 Years	Municipality Town of Ashland Expiration Date 12/31/2044	Certified Yes
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Stand Number 2

1. Productivity	NON-PRODUCTIVE 20% - Not capable of growing 20 ft3/acre/year	22. Tree Species	Species	BA	Cords	BF
2. Stand Prefix	X=Non-Prod (<20 ft3/ac/yr)	1st Major Tree Species				
3. Exam Date	05/02/2019	2nd Major Tree Species				
4. Current Age Structure	Even-Aged	3rd Major Tree Species				
5. Future/Desired Age Structure		4thMajor Tree Species				
6. Cover Type - Primary	Lowland Brush - Alder	23. Invasive Level	Not Present			
7. Cover Type - Secondary		Species		Density		Impact
8. Cover Type - Understory		1st Invasive Species				
9. Acres	3	2nd Invasive Species				
10. Year of Origin		3rd Invasive Species				
11. Desired Rotation Age		4th Invasive Species				
12. Total Height		24. Soil Type	Clay Loam			
13. Mean Stand Diameter		25. Site Limitations				
14. Site Index & Species						
15. Total Basal Area						
16. Total Volume-Cds/Acre		26. Last Changed	5/6/2019 10:03:32 AM			
17. Total Volume-BF/Acre		27. Management Objective	Designated as a non-forest management zone			
18. Seedling/Saplings Per Acre						
19. % Acceptable Growing Stock						
20. % Unacceptable Growing Stock		28. Stand Goals				
21. Browse Level						

Mandatory Practice

Non-Mandatory Practice

N = Cutting Notice Received R = Cutting Report Received

Stand History

Stand Conditions, Special Features, and Characteristics

Stand Number: X 2

This area is predominately lowland brush located along the southern border of the parcel and adjacent to the un-named creek.

02-009-2020

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MANAGED FOREST LAND COVER PAGE

Order # 02-009-2020

The purpose of the Managed Forest Land Law is to encourage the management of private forestlands for the production of future forest crops for commercial use through sound forestry practices, recognizing the objectives of individual property owners, compatible recreational uses, watershed protection, and development of wildlife habitat and accessibility of private property to the public for recreational purposes.

LANDOWNER OVERVIEW

Landowner(s) as Shown on Deed:

TIMOTHY PINKOWSKI

Name and Address of Contact Person:

TIMOTHY PINKOWSKI

5108 ARROWHEAD LN # 10202
FORT COLLINS, CO 80526-4557

For the sale or transfer
of MFL ownership,
see Appendix A

Entry Period: 25 years

Type of Order: Active MFL Plan

Forest Certification: YES

**For additional information on MFL certification, see Appendix A

Productivity by MFL parcel:

Starting January 1, 2020 Ending December 31, 2044

LAND LOCATION OVERVIEW

Town/Range/Section	Legal Description	Tax Parcel ID No.	Certified Survey Map Information	Enrolled Acreage	
				Open to Public Access	Closed to Public Access
County: Ashland		Municipality: Town of Ashland			
45N-03W-20	SWSE	004-00319-0000		0.000	40.000
			Total Acreage:	0.000	40.000

CERTIFIED PLAN WRITER CONTACT INFORMATION

DAVE EPPERLY
EPPERLY FOREST RESOURCE CONSULTING
1437 WOOD DUCK LN
NEW RICHMOND, WI 54017
(612) 419-2604
EPPERLYDAVE@GMAIL.COM

TAX LAW FORESTRY SPECIALIST CONTACT INFORMATION

MICHAEL MATTSON
DEPARTMENT OF NATURAL RESOURCES
6250 S RANGER RD
BRULE, WI 54820-9047
(715) 979-1796
MICHAEL.MATTSON@WISCONSIN.GOV

02-009-2020

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MANAGED FOREST LAND TABLE OF CONTENTS

Cover Page

Landowner Overview

Land Location Overview

Certified Plan Writer Contact Information

Tax Law Forestry Specialist Contact Information

Table of Contents

Table of Contents

Landowner Enrollment Summary

General Property Overview

Stand Level Overview

Stewardship Management Plan

General Property Information

Stand Level Information

Summary of Planned Management Activities

Owners Acceptance and Agreement

Appendix A – Supplemental Information

Descriptions

Managed Forest Law Program Requirements

Additional Resource Management Information

02-009-2020

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**MANAGED FOREST LAND
LANDOWNER ENROLLMENT SUMMARY**
Order # 02-009-2020

GENERAL PROPERTY OVERVIEW

Location: Town of Ashland (Ashland County)

Total Enrolled Acres: 40.000

Managed Forest Land requires production of merchantable timber as a management objective.

Additional Landowner Goals:

- Miscellaneous

Endangered, Threatened, Special Concern Species and Plant Communities Present: No

Archaeological, Historical and Cultural (AHC) Concerns Present: No

STAND LEVEL OVERVIEW

Stand Summary					
Stand Number	Primary Cover Type	Secondary Cover Type	Acres	Productivity	Site Limitations
1	Northern Hardwood Forest	Northern Hardwood Forest	37	Productive	
2	Alder Swamp		3	Non-Productive	

Management Practices Summary						
Stand Number	Primary Cover Type	Acres	Practice	Year Scheduled	Mandatory / Non-Mandatory	Year Completed
1	Northern Hardwoods	37	UNEVEN-AGED REGENERATION HARVEST	2028	Mandatory	
1	Northern Hardwoods	37	UNEVEN-AGED REGENERATION HARVEST	2042	Mandatory	
1	Northern Hardwoods	37	TIMBER STAND IMPROVEMENT	ANY	Non-Mandatory	
**See Appendix A for additional information about each practice type.						

For additional information pertaining to this order number, see 'Managed Forest Lands Stewardship Forestry Plan'.
For additional information pertaining to general MFL see Appendix A or visit www.dnr.wi.gov.

02-009-2020

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Landowner Notes

02-009-2020

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**MANAGED FOREST LAND
STEWARDSHIP FORESTRY PLAN
Order # 02-009-2020**

GENERAL PROPERTY INFORMATION

Landowner Property Goals

Managed Forest Land requires production of merchantable timber as a management objective. Your management plan blends your goals with site capabilities and MFL program requirements to guide your land management. You identified the following as your overall management goals for the enrolled entry

- Miscellaneous - Other - Maintain Quality Wildlife Habitat. Management for Timber Quality and Forest Products. Recreation Management.

Ecological Landscape: Your lands lie within a landscape known as:

- North Central Forest

Endangered, Threatened and Special Concern Species and Plant Communities

There are no known Species or Natural Communities present on or within the surrounding area.

Archaeological, Historical and Cultural (AHC) Resources

The Archeological Resources Inventory lists no archeological resources within this MFL property.

The Historical Resources Inventory lists no historical resources within this MFL property.

02-009-2020

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STAND LEVEL INFORMATION

STAND 1 (Productive)		37 Acres
Current Age Structure: Uneven-Aged		
Future/Desired Age Structure:		
Survey Date: 5/2/2019		
Primary Type:	Northern Hardwood Forest -- Large Sawtimber	Year of Origin:
Secondary Type:	Northern Hardwood Forest -- Small Sawtimber	
Primary Soil Type:	Clay Loam	

The most abundant tree species include:

Sugar Maple -- 26%
Black Ash -- 17%
Aspen -- 9%
Basswood -- 9%

The following invasive species were found:

Managment Goals for Stand

Stand History

Stand Conditions, Special Features or Characteristics

This stand is an un-managed northern hardwood stand of uneven age. It has inclusions of Hybrid japanese and european larch and spruce plantations located in the Northwest corner as well as an area of lowland brush that is naturally converting to Northern Hardwood but not yet productive. These were planted in 1980 and were 2-0 seedlings when planted. There is also a red pine inclusion less than 1 acre in the southwest corner of the Northeast corner of the parcel. It is nearly the same age as the other plantations. Since these are all inclusions, they were not separately typed, but should be thinned at the same time the main stand is harvested. The aspen and ash should be removed as well as some of the poor quality over story maple and basswood when harvested. Group selection and overstory removal should be utilized and will be a practical way of improving the quality and condition of the stand and composition.

Management Objective

Natural uneven-aged regeneration of Timber Type; Old Code, Recode

Management Practices

02-009-2020

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Year Scheduled	Mandatory / Non-Mandatory	Practice	NRCS Practice
2028	Mandatory	UNEVEN-AGED REGENERATION HARVEST	Forest Stand Improvement (666)
2042	Mandatory	UNEVEN-AGED REGENERATION HARVEST	Forest Stand Improvement (666)
ANY	Non-Mandatory	TIMBER STAND IMPROVEMENT	Forest Stand Improvement (666)
**See Appendix A for additional information about each practice type.			

STAND 2 (Non-Productive)		3 Acres
Current Age Structure: Even-Aged		
Future/Desired Age Structure:		
Survey Date: 5/2/2019		
Primary Type:	Alder Swamp	Year of Origin:
Secondary Type:		
Primary Soil Type:	Clay Loam	

This area does not grow at the minimum rate of 20 cubic feet of timber per acre per year. Under the Managed Forest Law Program, you can enter areas like this under the non-productive category. This area, as well as other non-productive areas, cannot exceed 20% of any enrolled parcel. If you harvest timber products from this area, you must file a cutting notice and report.

The most abundant tree species include:

The following invasive species were found:

Management Goals for Stand

Stand History

Stand Conditions, Special Features or Characteristics

This area is predominately lowland brush located along the southern border of the parcel and adjacent to the un-named creek.

Management Objective

Designated as a non-forest management zone

Management Practices

02-009-2020

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Year Scheduled	Mandatory / Non-Mandatory	Practice	NRCS Practice
No Practices are scheduled.			
<i>**See Appendix A for additional information about each practice type.</i>			

02-009-2020

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SUMMARY MANAGEMENT ACTIVITIES

Management Practices Summary						
Stand Number	Primary Cover Type	Acres	Practice	Year Scheduled	Mandatory / Non-Mandatory	Year Completed
1	Northern Hardwoods	37	UNEVEN-AGED REGENERATION HARVEST	2028	Mandatory	
1	Northern Hardwoods	37	UNEVEN-AGED REGENERATION HARVEST	2042	Mandatory	
1	Northern Hardwoods	37	TIMBER STAND IMPROVEMENT	ANY	Non-Mandatory	
**See Appendix A for additional information about each practice type.						

OWNERS ACCEPTANCE AND AGREEMENT TO THE MANAGEMENT PLAN

All owners must read and complete the following:

Note: These certifications do not supersede or in any way affect certifications on any application or transfer form associated with this order and signed by the landowner.

I/We have read and understand the management plan I/we are agreeing to follow.

I/We understand and agree that I/we are responsible for and intend to comply with the management plan and all other requirements of the MFL program including: (i) Subchapter VI of Chapter 77, Wis. Stats., (ii) Subchapter III of Chapter NR 46, Wis. Adm. Code.

I/We understand that the practices in this plan may be amended by mutual agreement with the DNR. Amending the plan may become necessary to adapt to changes that happen in the forest over time.

All Owners must sign, including life estate holders if applicable.

Name (please print)	Signature	Date Signed
PINKOWSKI, TIMOTHY		

☐ Only check this box if using an electronic signature service. By using electronic signatures I agree to the DNR Forest Tax Section's ("Tax Law") terms and conditions for electronic signatures found at <https://dnr.wisconsin.gov> by searching "Tax law electronic signatures".

02-009-2020
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MANAGED FOREST LAND APPENDIX A

DESCRIPTION

Term	Description
Northern Hardwood Forest	Northern Hardwood Forests consist of over 50% of any combination of sugar maple, basswood, white ash, yellow birch, and beech trees. Sugar maple is typically the dominant tree in this type except in eastern Wisconsin where beech is sometimes dominant. Red maple, oak, hemlock, or balsam fir and other native trees commonly grow with northern hardwoods. Northern hardwood, the most common forest type in Wisconsin, is one of the few forest types that can be perpetuated in an uneven age condition. In northern Wisconsin, northern hardwoods are less diverse than they once were; historically they included more hemlock and white pine. Northern hardwood forests grow best on deep, well-drained, silt loam soils. Northern hardwoods do not grow well on excessively dry or wet soil.
Alder Swamp	Alder Swamps are wet and contain more than 50% alder. Alder swamps usually occur in peat and muck soils.
Clay Loam	This stand has a clay loam soil. Clay loam soils are a mixture of sand, silt and clay particles, but have a higher amount of clay than loam soils. Clay loam soils are 20% to 45% sand, 15% to 53% silt, and 55% to 80% clay. Clay loam soils have an abundance of moisture and nutrients to sustain excellent growth for many tree species, but they drain slowly and wetness can be a limitation. Excessive moisture may limit equipment operations, and make the site unsuitable for some tree species. Prevent compaction and rutting when using equipment on these soils.
Even-Aged	Tree ages in even-aged stands may vary slightly, but the trees began growing in relatively the same period.
Uneven-Aged	These trees make up an uneven-aged stand with trees of three or more distinct age classes, ranging from young trees (seedlings and saplings) through trees that are older (pulpwood and sawlogs).
Designated as a non-forest management zone	This stand has been designated as non-productive. If you choose to passively manage this stand, it will be subject to natural processes like forest succession, wildlife and insect activity, tree aging and decay, windstorms, fire, etc. If you choose to actively manage this stand, in the future a new silvicultural system and management practices must be prescribed.
Natural uneven-aged regeneration of Timber Type; Old Code, Recode	Manage the stand to develop and maintain three or more age classes of trees. Uneven-aged management is an option primarily applied to shade tolerant tree species or forest types.

02-009-2020

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**UNEVEN-AGED REGENERATION
HARVEST**

UNEVEN-AGED REGENERATION HARVEST. Uneven-aged regeneration harvest include single tree selection harvest, group selection harvest, and patch selection harvest. The method(s) applied will be dependent on stand conditions, site capabilities and landowner goals at the time of implementation. A regeneration harvest is a process by which a stand is established or renewed. The method selected depends on the desired tree species and their specific growing needs. For most Wisconsin forest types, adequate tree reproduction will be established in 3-5 years following the regeneration practice or additional management practices may be required to ensure successful tree reproduction. Examples of additional management may include hand planting, controlling competing vegetation, or providing tree protection. As the landowner, you should be aware of the need for these potential follow-up actions, and that they may be required in order to complete this mandatory practice.

An uneven-aged regeneration harvest is being prescribed to regenerate and tend a forest cover type that will regenerate and grow under partial shade. Stands managed under uneven-aged systems are normally comprised of three or more age classes. Uneven-aged systems are designed to partially emulate small scale disturbances such as individual tree mortality to groups and small patches. The number and size of openings created through uneven-aged management are dependent on species composition, size class or acreage regulation, and tree rotation age or size. Normally, these systems are used to manage stands containing mixed trees of all ages, from seedlings to mature trees.

**UNEVEN-AGED REGENERATION
HARVEST**

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02-009-2020

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TIMBER STAND IMPROVEMENT

TIMBER STAND IMPROVEMENT. TSI may incur financial implications to the landowner and includes improving stand health and growth by cutting, removing, girdling or killing unwanted trees that are poor quality due to disease, injury, insect infestation. This practice would include thinning, crop tree release, cull tree removal, sanitation and salvage cutting, and release of regeneration. To meet your goal of maintaining a visually appealing stand, adjust the harvest boundary, harvest system, or tree retention guidelines. The harvest may be scheduled on an extended biological rotation to meet these goals as well.

02-009-2020

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Building*	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.
Capable*	“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.
Cover Type*	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.
Non-productive*	Land incapable of producing 20 cubic feet of merchantable timber per acre per year, land unsuitable for producing merchantable timber, or land designated by the owner as part of their 20% allowance of land not producing merchantable timber.
Overstory	The trees in a forest whose foliage and crowns constitute the highest layer of vegetation, usually forming a canopy.
Parcel*	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.
Professional Forestry Contractors:	
Cooperating Forester	Private-sector consulting foresters or industrial foresters who sign an agreement to comply with DNR standards and practice responsible forestry.
Consulting Forester	Private-sector forester who serves or represents as a private landowner’s agent, on a contract or fee basis, in a variety of technical matters related to forest management.
Industrial Forester	Private-sector foresters employed by wood-using industries that provide advice and assistance to private landowners in a variety of technical matters related to forest management.
Foresters	Private-sector consulting foresters or industrial foresters who have not signed an agreement with the DNR.
Independent Contractors	Private-sector individuals or firms that may assist with tree planting, invasive species control, timber stand improvement and/or site preparation work.
Independent Logging Contractors	Private-sector individuals or firms that implement timber harvest activities.
Recreational activities*	Recreational outdoor activities that are compatible with the practice of forestry, as determined by the department. “Recreational activities” includes hunting, fishing, hiking, sight-seeing, cross-country skiing, horseback riding, and staying in cabins.
Regeneration	Renewing a forest to grow young trees from seeds, roots, stumps, planting, or sowing seeds.
Rotation Age	Age at which a stand is considered to be regenerated.
Scaling	Process to determine volume of logs by measuring the dimensions.

02-009-2020

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Slash	Woody debris remaining on the ground after logging.
Sound Forestry Practices*	Timber cutting, transporting and forest cultural methods recommended or approved by the department for the effective propagation and improvement of the various timber types common to Wisconsin. "Sound forestry practices" also may include, where consistent with landowner objectives and approved by the department, the management of forest resources other than trees including wildlife habitat, watersheds, aesthetics and endangered and threatened plant and animal species.
Stand*	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.
Standard Forest Products:	
Sawlog	Forest products typically utilized for sawn lumber and dimensional stock.
Pulpwood	Forest products typically utilized for paper, fiberboard, or other fiber products.
Boltwood	Forest products typically utilized for low grade rough sawn lumber (ties, pallet-wood).
Firewood	Forest products burned as fuel.
Standard Units of Measure:	
Sawlogs - Board Feet (BF)*	Forest products that have the following minimum specifications: The required scaling method for sawlogs shall be according to the Scribner Decimal C log rule.
Cord (Cd)*	128 cubic feet including wood, air, and bark assuming careful piling.
Tons (T)	Forest products purchased by weight.
Piece products*	Per piece, post, pole or Christmas tree.
Understory	Plants that grow beneath the main canopy of trees which may include tree seedlings and saplings.
NOTE: Terms indicated with a * are those that are defined in S.77 Wis. Stats., NR 46 Wis. Admin Code, and/or within the Tax Law Handbook 2450.5	

02-009-2020
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MANAGED FOREST LAW PROGRAM REQUIREMENTS

Purpose of the Managed Forest Law (MFL)

- Requires production of merchantable timber.
- Encourages sustainable management of private forestlands for the production of forest crops through sound forestry practices, while recognizing the objectives of individual property owners, compatible recreational uses, watershed protection, and development and protection of wildlife habitat.
- Provides access to private property for recreational purposes.
- Prohibits land use for commercial recreation, industry, human residence, production of commercial crops, grazing of domestic livestock, or other uses the DNR deems incompatible with the practice of forestry.
- Taxes land at an alternative MFL property tax rate (adjusted every five years).

MFL Parcel Productivity and Eligibility

- At least 80% of each MFL parcel must be productive, meaning:
 - Capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year.
 - Land suitable for producing merchantable timber.
 - Land **not** designated by the landowner as part of their 20% allowance of land not producing merchantable timber.
 - Landowners may be required to attempt restoration if MFL parcel productivity falls below 80%.
- Specific stand density standards further establish MFL productivity to include:
 - Seedling-sized stands must maintain 400 trees per acre for plantations and 800 trees per acre for natural stands.
 - Sapling-sized stands must maintain 300 trees per acre for plantations and 400 trees per acre for natural stands.
 - Pole timber-sized stands for both conifer and other species must maintain 7 cords per acres.
 - Sawtimber-sized stands for both conifer and other species must maintain 3,000 board feet per acre.
- MFL eligibility also requires:
 - Land use is compatible with the practice of forestry.
 - Lands enrolled in 2016 and earlier must meet a minimum of 10 acres.
 - Lands enrolled in 2017 and later must meet a minimum of 20 acres, which may consist of at least 2 contiguous 10 acre-parcels connected by land in the same ownership.
 - Lands enrolled in 2017 and later do not contain a building or an improvement associated with a building.

Management Plan

- Identifies important program requirements and provides a schedule of management practices specific to the MFL enrollment.
- Management practices are scheduled as mandatory or non-mandatory with a target completion year.
 - Mandatory practices: required to maintain health, quality, and productivity.
 - Non-mandatory practices: recommended to maintain health, quality, and productivity, but may be completed at the landowner's discretion.
- Management practices are based on current stand conditions, site capability, and specific management objectives and goals while maintaining forest health and productivity.
- The management plan is just one component of Wisconsin's strategy to promote, support and monitor sustainable forestry practices on privately owned lands. Visit <http://dnr.wi.gov> and search 'forest landowner' to learn more about woodland management and natural resource management.

02-009-2020
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MFL Map

- Required for each description entered under MFL.
- A legal document recorded with the Register of Deeds to show MFL lands closed or open to the public.
- The map header contains the specific MFL order number, ownership information, legal description, acres enrolled, and the name and date of the map preparer.
- The specific enrolled MFL area is outlined in purple or green highlighter. Acres open to the public are filled in with yellow. Acres closed to the public are filled in with diagonal slashes.
- The stands identified in the MFL plan are identified on the map with corresponding stand numbers and cover types. Solid lines depict the approximate stand boundaries.
- Other features unique to the MFL enrollment may be identified. These are indicated on the map or in the map legend.

Property Goals

- Landowner goals must support the Departments sustainable forestry guidelines and meet program requirements.
- Goals can include (but are not limited to): Sustainably managing timber on the property; growing sawtimber/pulpwood on the property; generating revenue from harvesting timber on the property; managing the property to create habitat for wildlife such as deer, turkeys, grouse, songbirds, etc.; protecting the soil or water resources on the property; protecting the unique habitat or resources on the property; maintaining or restoring habitat on the property; managing the property for aesthetic value; managing the property for recreational opportunities.

Management Plan Amendment

- The MFL order is a binding agreement between landowners and the Department. There is allowance for flexibility and plan amendments on a case-by-case basis.
- Contact the local Tax Law Forestry Specialist (TLFS) for specific details and options on how to amend the plan.
- The TLFS may work with you directly or a forestry professional may need to be hired to collect sound forestry data and offer management advice.
- TLFS and an owner must mutually agree to any amendments made.

Management Practice Implementation

- Reminder notifications of mandatory practices will be mailed in advance of the target completion year.
- Most MFL landowners work with a Forestry Professional such as a Cooperating Forester, Forester, Independent Contractor, or Logging Contractor.
- If the mandatory practice is not completed prior to the target completion year, discuss timeline with forestry professional and TLFS.

Cutting Notice for Harvest of Wood Product (Form 2450-032)

- MFL cutting notice (form 2450-032) must be submitted to the local TLFS at least 30 days prior to harvesting timber. A forestry professional may assist with form completion and submission to the TLFS.
- A complete cutting notice outlines the specifics of the timber harvest; to include cutting prescription(s), threatened and endangered species avoidance measures, archaeological and historical concerns, water quality and soil conservation practices.
- A cutting notice ensures timber harvesting will comply with the forest management plan and is consistent with sound forestry practices.
- A timber sale map must be included with the submitted MFL cutting notice.
- A MFL cutting notice is valid for one year. A renewal or amendment to the cutting notice can be made with your TLFS if cutting is not completed within one year.
- A county cutting notice must be filed with the County Clerk's Office prior to harvesting timber. Like the MFL cutting notice form, a forestry professional may assist with form completion and submission. County cutting notice forms may be available on the county clerks' website or at their office.

02-009-2020
www.dnr.wi.gov

Cutting Report (Form 2450-032)

- A report of the total wood products generated from the timber harvest must be submitted to the local TLFS within 30 days of harvest completion. Similar to the cutting notice form, a forestry professional may assist with form completion and submission to the TLFS.
- Harvest volumes can be obtained from the forestry professional.

Public Access

- Lands designated as Open-MFL require public access for the recreational uses of hunting, fishing, hiking, cross-country skiing, and sightseeing s. 77.83(2)(a) Wis Stats. Additional recreational uses are allowable as designated and communicated by the landowner.
- A landowner may not restrict the number of persons who access land designated as Open-MFL for an approved use.
- All land designated as Open to public recreation must be accessible to the public on foot by public road or from other land open to public access.
- Public access can also be across lands not open to public access such as an access easement, across the landowner's non-MFL land, across the landowner's Closed-MFL land, or limited to a reasonable corridor as designated by the landowner.
- If access is across lands not open to public access, the location of the access shall be clearly identified on signs established at reasonable locations and in sufficient numbers to provide notice to those persons attempting access.
- The method of access to Open designated MFL land shall be clearly explained on the MFL map as a comment.
- The use of motorized vehicles by the public on Open-MFL is prohibited without the landowner's direct permission.
- Landowners experiencing trespassing, littering, and property damage issues should contact their County Sheriff's Department.
- Landowners experiencing hunting and fishing issues should contact their local DNR Conservation Warden.

Land Sales and Transfers of Ownerships

- A landowner may sell or transfer ownership of all or part of a parcel of MFL land.
 - Land sold will remain in the program if it meets program requirement. If it does not, it will need to be withdrawn and may be assessed a withdrawal tax and fee.
 - If the original landowner retains land after the sale, it will remain in the program if it meets program requirements. If it does not, it will need to be withdrawn and may be assessed a withdrawal tax and fee.
- The new landowner is responsible for submitting the MFL Transfer of Ownership Form (2450-159), proof of ownership (e.g., deed), tax bill, and \$100 fee to the local DNR Tax Law Forestry Specialist within 30 days of the ownership change.
- Ownership changes are not limited to land being sold to another person. If a new deed is recorded for the property, landowners are required to file an MFL Transfer of Ownership Form (2450-159) and attachments.
- The landowner can change the open/closed designation for the land at the time of transfer. If this request is received by December 1st, it will be effective the following January 1st.

02-009-2020
www.dnr.wi.gov

Withdrawal

- An owner may withdraw their lands from enrollment in MFL if it meets one of the following conditions:
 - An entire MFL parcel.
 - All MFL land within a legal description (quarter-quarter, fractional lot or government lot).
 - An entire MFL entry.
 - Construction or small land sale (1 to 5 whole acres).
 - Productivity/Sustainability: all or part of the land is unable to produce or is unsuitable for producing merchantable timber at the required level to meet MFL eligibility.
- Land remaining after a withdrawal must meet MFL program requirements.
- Withdrawal tax estimates can be requested from the Department of Revenue (DOR) for a fee.
- Withdrawal tax estimates can be calculated by the landowner using the formula indicated on the Declaration of Withdrawal Form (2450-140)
- A Declaration of Withdrawal Form (2450-140) must be submitted by December 1st, in order for it to be effective the following January 1st.

Additions

- Land may be added to any MFL entry. Once added, the addition will have the same expiration date and tax rate as the original enrollment.
- Additions to current entries are processed in the same manner as a new entry (CPW required).
- Additions must meet the following requirements:
 - Any added parcel must be at least 3 contiguous acres in size.
 - The addition must be contiguous to an existing MFL entry. Only contiguous acreage can be added; any noncontiguous parcels that are eligible for the program must apply for new entry.
 - All landowners of the addition must be identical to the current landowners of the existing order.
 - The addition must not contain a building, or an improvement associated with a building.
 - If the addition is to be open to public access, it must be accessible on foot.
 - After the addition, each MFL parcel must meet the 80% productivity requirement.

MFL Expiration/Renewal/Re-enrollment

- Lands are enrolled in MFL for either a 25- or 50-year order period. Lands expire from the MFL program on December 31st at the end of the order period.
- Prior to expiration, DNR will notify the landowner at least one year ahead of expiration to provide time for consideration of options for renewal or re-enrollment.
- At the end of an order period, a landowner may have the option to renew or re-enroll land into the MFL program if eligibility requirements are met. No withdrawal tax is assessed for lands that are not renewed or re-enrolled at the end of the order period. Lands not renewed or re-enrolled revert to the normal tax roll on January 1, following expiration.
- Renewals of less than 20 acres are eligible for a one-time re-enrollment if it is identical to the expiring enrollment.
- To renew or re-enroll, landowners must hire a CPW to prepare and submit the application.
 - Application deadline is June 1st of the year of plan expiration.
 - Following submission, DNR reviews the application packet for approval.
 - If approvable, DNR issues an Order of Designation before November 21, indicating the land is officially enrolled.
 - Order enrollment takes effect January 1 of the following year.

02-009-2020

www.dnr.wi.gov

Appeal Process

- MFL is formulated and administered following s. 77, Wis. Stats. and NR46, Wis. Admin. Code. When changes occur, announcements are found on <https://docs.legis.wisconsin.gov/> or by visiting <http://dnr.wi.gov> and searching "MFL".
- Landowners who are adversely affected by a decision of the DNR may request a contested case hearing, judicial review, or both **within 30 days of the decision**.
- An Order of Designation issued for land entering the MFL program constitutes a "contract" between the state and the landowner for the length of the order period. If changes are made to s.77, Wis. Stats., or to NR46, Wis. Admin. Code that materially change the terms of the order, a landowner may choose to accept the changes or to voluntarily withdraw.

02-009-2020

www.dnr.wi.gov

ADDITIONAL RESOURCE MANAGEMENT INFORMATION

Natural Regeneration Methods by Forest Cover Type for Wisconsin.*

Generally Accepted Practices labelled "GAP" in this table are generally accepted in Wisconsin and supported by literature, and methods that may have potential for application in the cover type are shown with an "X".

The applicability of these methods may vary depending on site quality, stand age and condition, ability to control competition, and other factors (e.g. herbivory).

FOREST COVER TYPES ¹	Even-Aged					Uneven-Aged		
	Coppice	Clearcut	Seed Tree	Overstory Removal	Shelterwood	Patch Selection (0.5-2.0)	Group Selection (0.1-0.5)	Single-tree Selection (<0.1 acre)
Aspen	GAP	X		GAP				
Birch, White	X	GAP ²	X	GAP	GAP	X		
Cedar		GAP ²	X	GAP	GAP	X		
Fir, Balsam		GAP ²	X	GAP	GAP	X		
Hardwood, Bottomland	GAP			GAP	GAP	X	GAP	
Hardwood, Central		X		GAP	GAP	GAP	GAP	
Hardwood, Northern				GAP	GAP		GAP	GAP
Hardwood, Swamp	X	GAP ²		GAP	GAP	X	GAP	GAP
Hemlock				GAP	GAP			GAP
Maple, Red	GAP		X	GAP	GAP	GAP	GAP	
Oak	GAP	X		GAP	GAP	X		
Pine, Jack		GAP	GAP	GAP	X			
Pine, Red			X	GAP	X			
Pine, White			GAP	GAP	GAP	X	X	
Spruce, Black		GAP ²	X	GAP	GAP	X	X	X
Spruce, White		GAP ²	X	GAP	GAP	X	X	
Tamarack		GAP ²	X	GAP	X	X		
Walnut, Black			X	GAP	X	X	X	

¹ Natural regeneration methods apply to the cover type to be regenerated, not necessarily the currently existing cover type.

² Strip clearcutting generally recommended

*Table adapted from Table 21.1 in the [Wisconsin Silviculture Guide](#).

02-009-2020

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Forest Certification

- Lands entered into the MFL Program may be included into the MFL Certified Group. The MFL Program is dually certified under the American Tree Farm System® (ATFS®) and the Forest Stewardship Council® (FSC®).
- All rules and regulations of the MFL Program must be followed as well as ATFS® and FSC® certification standards.
- Inclusion in the MFL Certified Group is voluntary and at no cost. Landowners can choose to be included in the MFL Certified Group at time of initial enrollment, upon purchase of existing MFL lands, or at any time during the length of the order period. To apply for inclusion or departure from the MFL Certified Group, file the MFL Certified Group Application/Departure Request (form 2450-192). Departure from the MFL Certified Group does not affect participation in the MFL program.
- Benefits from inclusion in the MFL Certified Group include:
 - The ability to sell forest products to the certified marketplace.
 - The ability to participate in future carbon markets.
 - An opportunity to educate the public about the importance of well-managed forests.
- As a member of the MFL Certified Group, landowner's specific duties include:
 - Maintaining eligibility for MFL designation.
 - Agreeing to follow a DNR-approved forest management plan.
 - Conforming to MFL statutes and regulations.
 - Conforming to ATFS® and FSC® certification standards, including any measures that might go beyond those stipulated in MFL statutes or administrative rules or other state, federal, or local laws.
- Some features that are emphasized in the ATFS® and FSC® standards include:
 - Allowing access for MFL Certified Group field audits.
 - When needed, using pesticides not prohibited by FSC®. A list of FSC®-prohibited pesticides can be found by visiting <http://dnr.wi.gov> and searching "Forest Certification".
 - Landowners shall self-report pesticide use on their certified lands by using the online form on the same webpage.
 - Not planting Genetically Modified Organisms (GMOs) on enrolled land.
 - Separating certified forest products from non-certified forest products during commercial harvest operations.
 - Adhering to Wisconsin's Forestry Best Management Practices (BMPs).
 - Considering appropriate liability insurance and safety requirements in timber sales and other contracts.
 - Using the ATFS® and FSC® logos in conformance with their trademark policies.
 - Resolving disputes with easement holders, lien holders, and holders of management rights, in an expeditious manner.
- For more information, visit <http://dnr.wi.gov> and search "Forest Certification".

Resource Protection and Management

- Visit <http://dnr.wi.gov> and search:
 - 'Wildlife' to learn about wildlife habitat, Wisconsin animals, and the Wisconsin Wildlife Action Plan.
 - 'Biodiversity' to learn about protecting Wisconsin's biodiversity, rare species and natural communities.

Ecological Landscape

- Visit <http://dnr.wi.gov> and search 'Landscapes' to learn about Ecological Landscapes of Wisconsin, species of greatest conservation need, and management opportunities.

02-009-2020

www.dnr.wi.gov

Endangered, Threatened and Special Concern Species and Plant Communities

- Wisconsin's Natural Heritage Inventory (NHI) Program is part of an international network of inventory programs.
- NHI searches identify potential presence of endangered, threatened, or special concern animals, plants, natural communities, and geological features on enrolled land.
- CPW utilize NHI data to indicate presence of suitable habitat on enrolled land.
- When implementing management practices, mitigation may be required, such as:
 - Best management practices that protect water quality and habitat for rare or aquatic species.
 - Harvest limits or restrictions to avoid impacts to nesting birds or NHI Working List species.
 - Surveys for rare species prior to timber sale establishment.
- Visit <http://dnr.wi.gov> and search: 'NHI' to learn about rare plants, animals, and natural plant communities in Wisconsin.

Archeological and Historical Resources

- Wisconsin Historical Society record searches determine if your plan may affect archeological and historical sites.
- These sites require protection from disturbance, including road building, grading, or gravelling.
- Visit <http://dnr.wi.gov> and search 'Archaeological Sites' to learn about Cultural Resources, Archaeological Sites, Burial Mounds, Historical Structures and Submerged Resources.

Invasive Plant Species

- Invasive plants (both native and non-native) may decrease the productivity, regeneration, wildlife habitat, and recreational value of the property.
- It is essential to identify and control small populations of invasive plants to minimize spread.
- Control of invasive plants or other competing vegetation may be required to ensure stands maintain adequate stocking of desired tree species to meet MFL parcel productivity requirements.
- Visit <http://dnr.wi.gov> and search 'Invasive Species' to learn about identification, rules and regulations, reporting, prevention, control, permits and licenses and best management practices.

Best Management Practices for Water Quality (BMPs)

- Wisconsin's Forestry Best Management Practices for Water Quality are intended to provide simple and cost-effective methods for protecting water quality in lakes, streams, and wetlands and to prevent soil erosion before, during and after forest management activities.
- Specific BMPs will be included on MFL cutting notices and other management practices, as required.
- Water regulation permits may be required to cross wetlands and streams.
- Visit <http://dnr.wi.gov> and search:
 - 'Forest Management BMP' to learn more about BMPs for water quality.
 - 'Water Permit' to learn and submit water permit applications.

Forest Health

- Insects, disease, windstorm, fire, flooding, or drought, etc. may impact your forest which may alter your management prescriptions.
- Visit <http://dnr.wi.gov> and search 'Forest Health' to learn more about pests, plants, and diseases.

Cost Share Programs

- Non-profit, County, State and Federal Programs may be available to share the cost of implementing certain forest management or tree planting projects.
- Visit <http://dnr.wi.gov> and search 'Cost Sharing Programs' to learn more about financial assistance and State and Federal cost share programs.

02-009-2020

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Tree Planting

- Seed and/or seedlings may be purchased through private nurseries or the state nursery program.
- Visit <http://dnr.wi.gov> and search 'Tree planting' to learn more about tree planting, to create a personalized tree planting plan or to order tree and shrub seeds and seedlings.

Timber Harvest Contract

- A written and signed contract to guide the harvesting process, before starting any harvesting, is very important to have.
- Most timber harvest contracts are written for a 2-3 year period.
- A written agreement will help avoid misunderstandings and make clear what is expected.
- Visit <http://dnr.wi.gov> and search 'Writing Forestry Contracts' to learn more on writing contracts for timber sales.

Non-Timber Forest Products

- Non-timber products may be harvested from enrolled land.
- Example of non-timber products include, but not limited to: mushrooms, berries, ferns, evergreen boughs, cones, nuts, seeds, maple sap, bark, twigs, moss, and edible and/or medicinal plants.
- Follow all applicable laws when harvesting non-timber products. Wisconsin statutes may regulate non-timber products, such as ginseng. Others might be threatened or endangered species and protected by law.
- Take care to prevent over-harvesting and reducing biological diversity and ecosystem functions.

Wildfire Prevention and Planning

- Every year in Wisconsin, thousands of wildfires occur. Reduce exposure to homes and properties by using fire resistant building materials, incorporating fuel breaks into the landscape, and knowing the local burning restrictions.
- Visit <http://dnr.wi.gov> and search 'Fire Management' to learn more about burning restrictions, fire danger, prescribed fire, and making homes and properties more survivable in the event of a wildfire.

Forest Industry

- Commercial markets for forest products provide over 60,000 Wisconsin jobs and allow landowners to realize the economic benefits of managing forests.
- Wisconsin remains the nation's number one paper producer, a position it has held for over 50 years.
- Visit <http://dnr.wi.gov> and search 'Forest Businesses' to learn more about Wisconsin's Mills, forestry inventory and industry reports, woody biomass resources, and Wisconsin's forest products industry.

Forest Carbon Credits

- Forests are a significant piece of the global carbon cycle because of their ability to absorb and sequester carbon dioxide.
- Collectively, family forest owners (e.g. small woodland owners) can significantly contribute to climate change mitigation by sequestering more carbon in their forests.
- There is increasing national interest in creating carbon credit markets geared toward small woodland owners that essentially provide family forest owners an opportunity to generate income from their land in exchange for implementing sustainable forest practices that help sequester and store more carbon. Companies in turn can purchase this carbon in the form of verified carbon credits. Though carbon credit markets are in their infancy, there is future potential for Wisconsin forest landowners to seek additional income through them.
- Visit <http://dnr.wi.gov> and search 'Forestry Carbon Credits in Wisconsin Forests'.

02-009-2020

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Climate Change

- Climate change is one of the most critical factors affecting Wisconsin's forests, having impacts on the habitat and survivability of many plants, wildlife, and fish due to rising water and air temperatures as well as significant fluctuations in historically normal precipitation patterns.
- Forests offer a unique opportunity to address climate change because they can both prevent and reduce emissions of greenhouse gases while simultaneously providing essential social, environmental, and economic benefits.
- Various publications provide specific predicted details, but overall general trends related to the effect of climate change on Wisconsin's forests include:
 - Winters have warmed about twice as much as other seasons with annual temperatures predicted to increase 3° to 9° F over the next century.
 - Warmer temperatures can have an impact on increased annual precipitation and snowfall, lessened frozen ground conditions, and increased length of growing seasons, all of which affect forest management activities that require frozen ground for operability and avoidance of detrimental impacts to soil, water, and sensitive species.
 - Precipitation in Wisconsin has increased an average of 2 inches annually over that in the earlier 1900's and is predicted to increase 1 to 3 inches more per year over the next century, mostly in the form of spring and winter rainfall events.
 - Predicted warmer and longer growing seasons will have an impact on tree species physiology, causing some northern WI boreal species such as spruce and fir to move further north, while other hardwood species such as oaks to expand their ranges.
 - Stress will increase from forest pests, diseases, and invasive species.
- Climate change conditions and subsequent specific effects on forest species will vary across Wisconsin, but a general climate change adaptation strategy for forest landowners is to manage their forestlands to maintain diversity in species, age, & size classes to increase resiliency and ensure ongoing productive forests.
- Visit <http://dnr.wi.gov> and search:
 - 'Climate change' to learn more about the science, impacts in Wisconsin and solutions to address climate change.
 - 'Forest Action Plan' to learn more about background assessment, priority landscape, goals, strategies, mitigation and adaptation to climate change in Wisconsin's forests.
- Visit <https://wicci.wisc.edu/> to learn more about climate change impacts on Wisconsin's forests.

Forestry Assistance

- Visit <http://dnr.wi.gov> and search:
 - 'Forestry Assistance Locator' to find professional forester contact information.
 - 'Tree Planting and Site Preparation Vendors' to find Independent Contractors that may assist with tree planting, invasive species control, timber stand improvement and/or site preparation work.
 - 'Wisconsin Master Logger' to learn more about the Wisconsin Master Logger program.
 - 'Professional Forestry Assistance' to view *Wisconsin's Managed Forest Law – A Landowner's Guide to Professional Resources*, Pub FR 792-2020.
- Contact a local DNR forester for a local independent logging contractor list.
- Consider the following:
 - Get estimates from at least three independent contractors.
 - Obtain a list of references.
 - Visit previous job sites, if possible.
 - Obtain and review a sample contract.
 - Visit the Wisconsin Circuit Court website at www.wcca.wicourts.gov/index.xsl to research contractors.
 - Visit the Department of Agriculture, Trade and Consumer Protection (DATCP) website at www.datcp.state.wi.us to view or file a complaint.

ORDER NUMBER
Co. Code/Seq. No./Yr. of Entry
02-009-2020

State of Wisconsin Dept. of Natural Resources
MANAGED FOREST LAW MAP
 Form 2450-133 R(1/14)

Acreage Entered
40.000

Owner's Name TIMOTHY PINKOWSKI		☐ Multiple Owners	Municipality Name Town of Ashland		County Ashland
Township # 45	Range # 03	☐ East ☒ West	Section 20	Open Acres 0.000	Closed Acres 40.000

Closed Area  Open Area 
 Section Diagram 8" = 1 mile

↑ N

Prepared By:
DAVE EPPERLY

Date:

5/2/2019

