

**CUTTING NOTICE AND REPORT - MFL and FCL**

(MFL - s. [77.86\(1\)\(b\)](#), Wis. Stats., FCL - s. [77.06](#), Wis. Stats.)

(Form [2450-32](#))

The Cutting Notice and Report is used to insure that sound forestry is being practiced on tax law lands and to track harvested forest products. An MFL yield tax (and FCL severance tax) is assessed on any product cut **after the effective date of the MFL Order of Designation**, whether it is utilized or not. Owners who cut logs for use in personal building construction must pay yield taxes on the cut material.

New landowners enrolling lands into MFL are exempt from paying yield tax for timber products harvested within the first 5 years of the MFL Order (s. [77.87\(1g\)](#), Wis. Stats.). Products cut after the 5 year exemption period will be subject to the yield tax. The 5 year yield tax exemption does not apply to the following:

1. MFL lands renewed after an MFL order of entry has expired.
2. FCL **conversions** to MFL (ss. [77.82\(7\)\(d\)](#) and [\(12\)](#), and [77.87\(1g\)](#), Wis. Stats.).
3. FCL expiring and entering MFL.
4. Withdrawals and re-designations.

Owners who cut wood on managed forest land for use as fuel in the owner’s dwelling are exempt from the requirement to file a cutting notice and report (s. [77.86\(6\)](#), Wis. Stats.). The amount of firewood cut cannot be restricted but a reasonable amount would be 45 to 60 cords for 3 to 4 years of heating.

The landowner may not cut merchantable timber on managed forest/forest crop land with delinquent property taxes (acreage share or closed land payments), or if there is unpaid yield/severance tax from previous cutting (s. [77.86\(1\)](#), Wis. Stats.).

**UNMARKED PINE THINNING POLICY**

In the interest of efficiency and economy, the Forestry Operations Team has resolved that DNR Foresters should approve cutting notices for routine unmarked pine thinning when possible (FOT Minutes, December 20, 2005). Any denial of a proposed unmarked pine thinning must be based on a record of poor performance or unusual site specific silvicultural situations or complications.

DNR Foresters may inspect the proposed unmarked pine thinning according to workload criteria established by the Forestry Leadership and Forestry Operations Teams. All denials of an unmarked pine thinning should be communicated to the landowner in the same manner as other Cutting Notice denials.

Landowners have the responsibility to administer all unmarked pine thinning, similar to administration of other timber sales. A landowner or designated agent may conduct an on-site meeting with the timber sale contractor prior to initiating the harvesting operation and, if possible, include the DNR forester.

**FILING OF CUTTING NOTICE**

Landowners must file a cutting notice at least **30 days** prior to harvesting timber (s. [77.86\(1\)\(b\)](#), Wis. Stats.) on Form [2450-32](#) (current version of form available on line [dnr.wi.gov](#), keyword: 2450-32) with the DNR **Forester responsible**. The 30 days is not a waiting period; it is designed to give the DNR **Forester** time to review the proposed harvest and make a determination on approval **when DNR approval is required**.

**DNR approval is required prior to cutting unless** the cutting notice is submitted by a Cooperating Forester or a forester accredited by the Society of American Foresters (SAF) (SAF accredited means SAF Certified Forester), Wisconsin Consulting Foresters (WCF), or the Association of Consulting Foresters (ACF) and the cutting is under the terms of the management plan. A list of foresters who do not need DNR approval of a cutting notice before harvesting can begin is available for DNR staff and associated partners on the DNR website. Go to [dnr.wi.gov](#) and search keyword ‘managed forest law’ then click ‘harvesting’. The DNR Forester must compare the name of the submitting forester against the list to determine if DNR review and approval is needed. Note: this process is the same for FCL enrollments as well.

**If the cutting notice is not submitted by a forester from one of the organizations listed above or DNR review is**

**requested by the landowner, the DNR Forester must review the cutting notice.** If the proposed cutting conforms to the management plan and is consistent with sound forestry practices, the DNR Forester must approve the Cutting Notice (s. 77.86(1)(c), Wis. Stats.). The DNR Forester may require post-sale treatment and regeneration practices consistent with the plan, or copies of contracts, consultant tally sheets, or scale sheets as conditions of approval. If the proposed cutting doesn't conform to the management plan and sound forestry practices, the DNR Forester must assist (see below for definition of "assist") the owner in developing an acceptable proposal before approving the cutting notice (s. 77.86(1)(d), Wis. Stats.).

Assist means providing silvicultural, ecological and cultural guidance to develop an acceptable proposal and complete the cutting notice. Assist also means DNR Foresters will provide NHI and the Archeological, Historical, and Cultural database search results to eligible individuals (at the time of this writing, eligible individuals include landowners, CPWs and trained Cooperating Foresters; all other requests should be referred to the Natural Heritage Conservation Program) and/or assist with the development of mitigation prescriptions for the protection of identified resources.

If the cutting notice **requires DNR approval** and is filled out or submitted by:

- **A private forester, logger, landowner or agent for the landowner:** the DNR Forester may, while working in consultation with the landowner and submitter, complete all areas of the cutting notice as needed to develop an acceptable harvest proposal.
- **A Cooperating forester and the landowner requested DNR approval:** the DNR Forester may only complete the NHI and the Archeological, Historical, and Cultural prescriptions. If any other areas of the form contain errors or omissions the form will be returned for corrections.

Note: the definition of assist is applicable to cutting notices which require DNR review and approval; however, the DNR Forester may provide assistance with mitigation prescriptions to accredited foresters prior to submittal for cutting notices that do not require DNR approval.

Delinquent taxes and/or unpaid yield/severance taxes must be paid before the DNR forester may approve the Cutting Notice.

The DNR may require an owner to file a non-cancelable bond furnished by a surety company in the amount expected to be required as payment of the yield tax or severance tax (ss. 77.06(1) and 77.86(2) , Wis. Stats.), especially if the landowner has previously failed to comply with these provisions. If a bond is to be required, contact FTP prior to notifying the landowner.

**The following underlined items are required to be provided on the cutting notice:**

See the Cutting Notice Training videos for further instructions and examples at <http://dnr.wi.gov> and search keyword 'cutting notice training'.

- **Attach a map** with enough detail to identify cutting area and to illustrate information in the cutting notice narrative (a copy of the MFL plan map without additional information is insufficient).
- **Cutting prescription.** Provide a complete and concise description of the applied Silviculture, the stand number affected, acres treated, general management type (i.e. even aged, uneven age, conversion, etc.), harvest method (i.e. selection, group selection, thinning, etc.), target residual condition (i.e. basal area, crown closure, gaps, seed trees per acre, etc.), tree retention measures implemented, marking paint colors and representation, order of removal (if different from the standard order of removal as outlined in the Silviculture Handbook).
- **BMPs for Water Quality.** Address prescriptions to mitigate water quality concerns, including identifying wetlands, streams, rivers, lakes, ponds, springs, or other water quality issues, the BMP measures that will be implemented, the permits that are required and/or need to be obtained, the conditions suitable for harvest (i.e. dry, frozen, rutting guidelines, etc.). Guidelines can be found in the Wisconsin DNR BMP for Water Quality Manual at <http://dnr.wi.gov> and search keyword 'forestry bmp' for more information on Wisconsin's Forestry Best Management Practices for Water Quality.
- **BMPs for Invasive Species.** Address prescriptions to mitigate invasive species, including plants, pests and pathogens. Include time of year restrictions (i.e. excluding oak wilt period, only during frozen ground to reduce root damage, etc.), forest health treatments (treat stumps within 24 hours of cutting to prevent annosum root rot, etc.), and describe the BMP measures that will be implemented. BMPs can be found at <http://dnr.wi.gov> and search keyword 'invasives' or

by visiting visit the Wisconsin Council on Forestry at <http://council.wisconsinforestry.org/invasives/> for more information on Wisconsin's Invasive Species Best Management Practices.

- **NHI Prescription.** Address any prescriptions to avoid impacts to rare species or any management considerations needed because of the likely presence of rare species and/or high-quality natural communities. A search of the Natural Heritage Inventory (NHI) Database is required, but there may be additional sources for this information. Obtain NHI information prior to establishing management practice. Requests for NHI information should be made in writing or e-mailed directly to the DNR Forester responsible. The NHI data can only be provided to eligible individuals (at the time of this writing, eligible individuals include landowners, CPWs and trained Cooperating Foresters); all other requests should be referred to the Natural Heritage Conservation Program. Document the date of the NHI search and verify any suitable habitat for species identified and describe the protection measures that will be taken to protect the species or community. See Appendix 10 for details on obtaining and sharing NHI data.

**Plants.** State-listed plants are not legally protected on private lands during the course of forestry activities, but landowners are encouraged to voluntarily avoid destroying the plant or its habitat. Certification does not have any additional standards above required law except that landowners should consider protecting plants identified in the NHI search. However, plants on the federal endangered and threatened list are protected when federal funds are used (as they are on federal lands).

To consider protection of endangered, threatened or special concern plants landowners need to do the following:

- Conduct an NHI search.** The search will identify endangered, threatened and special concern animals and plants, as well as certain examples of communities on or near the project area. A CPW or (Cooperating Forester who has had the NHI training) can request that the DNR Forester conduct the search for them. Alternatively, the landowner can request an ER Review (<http://dnr.wi.gov/topic/ErReview/>).
- Determine if there is suitable habitat.** Cooperating Foresters (with assistance from the department) should determine if suitable habitat exists for any of the NHI plants. On-the-ground searches of the property are not required to identify individual plants or groups of plants, but they can be helpful if the person surveying is qualified, and it is the right time of year for identification of the plant.
- Review the results with the landowner.** If suitable habitat exists, determine what if any avoidance measures are needed, as well as any voluntary management guidance. Landowners should be provided enough information on how to protect and/or manage for an NHI plant in order to make an informed decision, including the federal and state status.
- Document the landowner's decision in the cutting notice and the landowner's case file.** This documentation shows auditors and others that steps have been taken to meet certification standards. If a landowner decides not to protect the plant the document process ends.
- Implement any needed protection measures.** If the landowner decides to implement the needed protection/avoidance measures, include them in the cutting notice and report form, practice plan or other management prescription and document the recommendations in the landowner's case file.

**Special Concern Animals.** Special concern animals are not currently listed as endangered or threatened, so they are not protected by the state's endangered species laws. However, some special concern species are protected by other state and federal laws. For example, Bald Eagles are fully protected by federal law, even though they are not protected by the state's endangered species laws. The state status code indicates if a special concern species is protected by other laws:

- SP/P – fully protected
- SC/N – no laws regulating use, possession, or harvesting
- SC/H – take regulated by establishment of open/closed seasons
- SC/F – federally protected as endangered or threatened, but not so designated by DNR
- SC/M – fully protected by federal and state laws under the Migratory Bird Treaty Act

Even when not protected by any laws, special concern species are often at-risk of becoming endangered or threatened,

and landowners are encouraged to protect these species whenever possible.

**How to protect plants and animals.** Landowners should work with their DNR Foresters and local DNR Specialists to determine what options are available to protect species to the extent possible. Most often, timber sales can occur with certain modifications, including:

- **Timing** of the activity when the endangered or threatened species is not present. This avoidance measure is often used for species that migrate such as certain rare birds. This option would allow all of the lands to be productive forest land, although some restriction may be present on entry of the land for management purposes.
  - **Avoidance** of the endangered or threatened species' habitat year-round. Some rare species inhabit small habitat within a forest such as cliffs or seeps. Avoiding harvest in an entire stand is typically not necessary for species associated with forests in Wisconsin. Complete avoidance of the habitat would cause some of the lands to no longer be suitable as productive forest land.
  - **Choice of equipment.** This option may allow for certain pieces of equipment to be used on a property that does not harm certain life cycles of an endangered or threatened species, including prescribed fire, chemical treatment, equipment with large floatation tires, etc.
  - **Other techniques** as determined by DNR Specialists.
- **Archeological, Historical and Cultural Prescriptions.** Address any prescriptions to mitigate archeological, historical and cultural concerns. Obtain Archeological, Historical, and Cultural information prior to establishing the management practice. Requests for this information should be made in writing or e-mail directly to the DNR Forester responsible. Document the date of the Archeological, Historical, and Cultural resources search and describe the measures that will be taken to protect the site. See Appendix 11 for details on obtaining and sharing archeological, historical and cultural resource data.
  - **Verification of Certification under MFL Group.** Review the list of MFL orders that are part of the MFL Certified Group to determine if land covered on the Cutting Notice is or is not certified. Lists are provided on the DNR website (go to [dnr.wi.gov](http://dnr.wi.gov), search keyword 'forest certification', click on 'MFL certification' and the list is available at the bottom of the page).
  - **Order Number and Legal Description.** The Order Number can be obtained from the MFL/FCL plan, Order of Designation, or from the DNR Forester. Use a separate column for each description. The legal descriptions must be identical to the Master List.
  - **Description Code.** The description code can be found in Appendix 1 of the Forest Tax Law Handbook.
  - **Species Name and Product Code.** Use the drop-down box to identify the tree species and product to be harvested.
  - **Volume.** Estimate the volume from the pre-harvest cruise of the stand to be harvested. Report log products in board feet (i.e. 3000), and cords in whole cords (i.e. 55). Posts, Poles, and Christmas trees shall be reported by the piece. Actual volume should be from post-harvest scale.
  - **Signatures.** When submitting the Cutting Notice, the landowner must sign the first page and submit to the DNR Forester responsible at least 30 days prior to cutting. When submitting the Cutting Report, the landowner must sign the second page and submit to the local DNR Forester within 30 days of completion of the cutting. Consultants or other representatives signing Cutting Notices or Reports for landowners must provide proof that they are authorized to act as the owner's agent. Proof of authorization can be as simple as a letter signed by the landowner stating that the named consultant or representative has the authority to sign Cutting Notices and Reports on the landowner's behalf.
  - **Catastrophic Loss.** Indicate whether the cutting is associated with catastrophic loss using criteria from NR 46.30 Wis. Admin. Code. Landowners and DNR Foresters may need to use MFL and FCL Salvage Stumpage Appraisal Worksheet (Form 2450-30) to determine if the landowners qualify for catastrophic loss.

**CUTTING NOTICE STEPS**

(Note: the steps are the same whether the land is in MFL or FCL)

<b>Step</b>	<b>Who</b>	<b>Action</b>
1.	Forester/Logger/Landowner	Request NHI and archaeological/historical/cultural data from DNR Forester and assess the harvesting site for BMP needs for water quality and invasive species protection.
2.	DNR Forester	Provide NHI and archaeological/historical/cultural initial review results (i.e.: “hits”/no “hits”) within 5 working days. Eligible individuals can be provided NHI data. If there are “hits” to address, additional time may be needed to determine appropriate avoidance measures. DNR Forester can assist with prescriptions as described earlier in Chapter 20.
3.	Forester/Logger/Landowner	Establish timber sale.
4.	Forester/Logger/Landowner	Fill out cutting notice. Providing complete and thorough information may help ensure sound forestry is practiced and expedite approval (if required).  If the forester submitting cutting notice is a Cooperating Forester or a forester accredited by the Society of American Foresters (SAF) (SAF accredited means SAF Certified Forester), Wisconsin Consulting Foresters (WCF), or the Association of Consulting Foresters (ACF), provide name and accreditation on cutting notice.
5.	Landowner	Sign cutting notice (page 1). Check the appropriate box to indicate whether requesting DNR review and approval. Note: DNR review and approval may or may not include a field review.  If a consultant or other representative is signing the cutting notice on the landowner’s behalf, please review the information about signatures on the previous page.
6.	Forester/Logger/Landowner	Submit the cutting notice to the DNR Forester at least 30 days prior to harvesting timber.
7.	DNR Forester	Date stamp cutting notice received.  Determine if DNR approval is required.  Check if name of submitting forester is on list of foresters who do not need DNR approval. Lists of accredited foresters are available on the DNR website. Go to <a href="http://dnr.wi.gov">dnr.wi.gov</a> and search keyword ‘managed forest law’ then click ‘harvesting’.  Check if the proposed cutting is under the terms of the management plan. “Under the terms of the management plan” means proposed harvest coincides with planned scheduled harvest and silvicultural system indicated in management plan (or coincides with management commitment for large account landowners). Note: plans can be revised as described in Chapter 20.  If yes to above, DNR approval is not required unless requested by landowner. If no to above, DNR approval is required.
8.	DNR Forester	Determine if the landowner requested DNR Forester review and approval. Request must be indicated on cutting notice form.
9.	DNR Forester	Follow steps below for cutting notices that do not require DNR approval. Skip to section covering cutting notices requiring DNR approval (including landowner requests) if applicable.
10.	DNR Forester	Verify catastrophic loss request (s. NR 46.30(1)(e), or NR 46.301(1)(f), Wis. Adm. Code).

**If cutting notice DOES NOT REQUIRE DNR APPROVAL the DNR Forester or reviewer shall do the following:**

1. Having already determined that the cutting notice was submitted by an accredited forester and the proposed cutting is under the terms of the management plan, the DNR Forester does not need to review the notice and does not need to sign page 1 of the cutting notice as the notice has been submitted by an accredited forester.
2. Input cutting notice information into WisFIRS Private Lands.
3. Return original notice to landowner and a copy to the submitter acknowledging that the cutting notice does not require DNR approval as it was submitted by a Cooperating Forester or forester accredited by Society of American Foresters (SAF), Wisconsin Consulting Foresters (WCF), or the Association of Consulting Foresters (ACF) and is under the terms of the management plan (or management commitment for large account landowners).
4. Retain a copy of the cutting notice for the DNR Forester's file.
5. Send reminder letters to landowners who have a cutting notice that is more than one year old to ensure harvest is still being implemented in a timely manner. Update cutting notice if necessary.
6. If a complaint is received from a landowner or 3<sup>rd</sup> party, inform supervisor. Supervisor shall consider the merits of the complaint and determine if a field review will be conducted. Complaint reviews should be expedited and conducted as soon as possible. If unsound forestry is discovered during a field review, follow the Steps to Successful Compliance and Enforcement from Chapter 60.

**If cutting notice DOES REQUIRE DNR APPROVAL, the DNR Forester or reviewer shall do the following:**

1. Take action to approve or return the cutting notice as soon as possible. Strive to get to an approvable notice within 30 days. Input cutting notice information into WisFIRS Private Lands.
2. Check the cutting notice and attached map for accuracy and completeness.
3. Determine if a field review is needed using the criteria listed below. The purpose of these criteria is to provide a relatively consistent method to determine when to spend time on field reviews with the goal of reducing the number of field reviews conducted. Staff, supervisors, and partners need to communicate often when questions arise. In general, a DNR reviewer should not field check cutting notices if all of the criteria below are met.\*\*

**Field Review Generally Not Needed (must meet ALL criteria listed below):**

- Field reviews are generally not needed for mechanical thinning (e.g. row thinning/remove every 3<sup>rd</sup> row), simple clearcut, or simple coppice treatments.
- Silviculture within these designated treatments must comply with recommended silvicultural practices as described in the Silviculture Handbook, including the Generally Accepted Practices (see GAP's in Table 21.1) and other cover type guidance.
- For regeneration harvests: Reliable regeneration is expected within 3-5 years after cutting and adequate steps documented in the cutting notice to ensure full stocking of target regeneration (e.g., aspen simple coppice).
- Silvicultural prescription matches the MFL plan prescription.
- Timber sale map is consistent with the MFL stand(s) being treated.
- Cooperating Forester or SAF, WCF, or ACF accredited forester, or Master Logger involved in sale establishment.
- Appropriate green tree retention addressed.
- No listings for elements or concerns with respect to NHI, Archaeological & Historical Sites or these items are adequately addressed on Cutting Notice.

- Mitigation measures required for BMP's for water quality, soil protection, invasive plants, or forest health or these items are adequately addressed on Cutting Notice.
- Not a salvage harvest.

*\*\*Reviewer will discuss reasons with their supervisor, if all of the above criteria are met but the reviewer chooses to conduct a field review anyway. Likewise, if the all criteria are not met, but the reviewer does not field review the cutting notice, document the reason. Complete documentation in landowner file or other current mechanism for either case.*

4. If the cutting notice and attached map are complete, accurate, and no field review is warranted, then approve the notice.
5. If the cutting notice is not complete or accurate or a field review is warranted then obtain additional information. **Use the most efficient method to get clarification and resolve the issue causing return.**
  - a. Contact the originator of the notice to clarify and resolve the issue(s). Ideally a phone call to the landowner and landowner's agent is a good starting place.
  - b. Conduct a field review if additional clarification is deemed necessary pursuant to the criteria protocol above.
  - c. Once information or clarification is obtained then, if appropriate, approve the cutting notice.
  - d. Document any additional conditions necessary to ensure compliance with sound forestry and management plan. Ensure the landowner and other involved parties are aware of these added conditions.
6. **Before initiating this step, the DNR Forester must ensure their supervisor is aware and concurs with the need for full re-evaluation.** If the cutting notice cannot be approved, even after obtaining additional information which includes evaluating and suggesting other options, then formally notify the originator and landowner that a full re-evaluation of the proposed practice will be necessary in order to achieve an approvable cutting notice. Document all work in the landowner file and other designated method (e.g. WisFIRS).
7. Return original approved notice to landowner and a copy to the originator.
8. Retain a copy for the DNR Forester's file.
9. Send reminder letters to landowners whose cutting notice is more than one year old to ensure harvest is still being implemented in a timely manner. Update cutting notice if necessary.
10. If a complaint is received from a landowner or 3<sup>rd</sup> party, inform supervisor. Supervisor shall consider the merits of the complaint and determine if a field review will be conducted. Complaint reviews should be expedited and conducted as soon as possible. If unsound forestry is discovered during a field review, follow the Steps to Successful Compliance and Enforcement from Chapter 60.

### **CUTTING NOTICE VIOLATIONS**

If the DNR Foresters determines that cutting has begun and no cutting notice has been filed the DNR forester should follow through with procedures under Failure to File a Cutting Notice in Chapter 60.

If the DNR Forester determines that active cutting is not following an approved cutting notice the DNR forester should follow through with procedures under Cutting in Violation of an Approved Cutting Notice in Chapter 60.

### **TIME LIMIT TO COMMENCE HARVESTING**

All cutting specified in the cutting notice shall be commenced within one year after the date the proposed cutting is approved. The owner shall report to the department the date on which the cutting is commenced (s. 77.86(3), Wis. Stats.). These requirements of the MFL program are established to ensure that landowners are completing mandatory harvests in a timely manner.

DNR Foresters, Cooperating Foresters and Loggers should work with landowners to monitor harvest activities to ensure that harvesting is being completed within a reasonable time period. A "reasonable time" will be dependent on the DNR Forester's judgment and knowledge regarding size of the sale, season of the year, local timber markets, etc.

If the cutting has not begun within 1 year of the approval of the cutting notice, the following actions should be taken:

- **Cutting has not begun, and will be completed within the 2<sup>nd</sup> year of a 2 year timber sale contract.** DNR Forester should document actions to verify that cutting will be taking place and that amendments to the cutting notice are not needed. DNR Forester should initial and date the existing cutting notice.
- **Cutting has not begun, and will not be completed within the next year.** The owner should file the cutting report showing zero volumes along with a brief explanation as to why the cutting did not occur. The DNR Forester should begin any actions needed to help the landowner get back into compliance with the management plan. A new cutting notice will need to be filed at least 30 days prior to cutting timber. The DNR Forester should approve or deny the new cutting notice within 30 days.
- **Cutting has not begun and harvesting prescriptions need to be amended before cutting begins.** The owner should file the cutting report showing zero volumes along with a brief explanation as to why the cutting did not occur. The DNR Forest should begin any actions needed to help the landowner determine the proper management prescriptions. A new cutting notice will need to be filed at least 30 days prior to cutting timber. The DNR Forester should approve or deny the new cutting notice within 30 days.

### **FILING OF CUTTING REPORT**

Within 30 days after cutting is complete, the owner shall file a Cutting Report with the DNR listing the species of wood, kind of product and the quantity of each species cut as shown by the scale or measurement made on the ground as cut, skidded, loaded or delivered, or by tree scale certified by a Cooperating Forester acceptable to the department if the wood is sold by tree measurement (s. 77.86(4), Wis. Stats.). **If the Cutting Notice did not require DNR approval, the Cutting Report process is not impacted.**

If cutting has started but not completed within one year after the Cutting Notice is approved a Cutting Report needs to be filed and the landowners should check the Partial Report checkbox. A new Cutting Notice is required for the remaining harvest. The one-year deadline is not statutory for MFL, but is recommended to be consistent with FCL.

The Cutting Notice and Report is required even when a yield/severance tax is not assessed. All forest products cut after the effective date of the Order of Designation, except as noted below, are subject to yield/severance taxes even if the stumpage was sold prior to the effective date of the Order. All forest products (except fuelwood used in the owner's dwelling) are subject to the yield/severance tax regardless if they are utilized or not.

Timber harvested within the first 5 years of a 2005 or later MFL order is exempt from the yield tax. Lands converted from FCL to MFL under the special conversion provision, and MFL lands renewed at the end of the original MFL order, are not eligible for this exemption, including lands added to the renewal at the time of renewal or at a later date.

The following information is required to be provided on the cutting report:

- Actual volumes cut by species, product, and description including fine woody material. **Actual volumes can be found on the scale slips the landowner receives. In cases where the timber is sold by lump sum and no scale slips are received the estimated volume should be used as the actual volume.**
- If no cutting was done, indicate "No Cut".
- Determine if sawbolt volume needs to be recorded as cords or logs based on diameter. Report volume using appropriate product codes.
- Landowner(s) signature(s).

**FCL landowners must supply the information within 30 days of sale completion or within one year of receiving a DNR approved Cutting Notice, whichever comes first.** If cutting isn't completed, the landowner must submit a new Cutting Notice for the areas not cut.

**MFL landowners must supply the information within 30 days of sale completion.** Landowners may supply the information one year after receiving a DNR approved Cutting Notice even if the sale is not complete. This would be a partial report. They must follow through by filing a new Cutting Notice for the volume that remains to be harvested.

<u>Species Codes</u>		<u>Product Codes</u>	
A	Aspen	10	Logs
AS	Ash (for use with 10 only)	18	Mixed Products-for use with PR, PW or S only (sold by the cord)
BA	Basswood	18T	Mixed Products-for use with PR, PW, or S only (sold by the ton)
BW	White birch	20	Cordwood
BY	Yellow birch (for use with 10 only)	20T	Cordwood (sold by the ton)
C	Cedar	23	Fuelwood-dead or cull material (sold by the cord)
CH	Cherry (for use with 10 only)	23T	Fuelwood-dead or cull material (sold by the ton)
E	Elm (for use with 10 only)	24T	Cordwood (> 4" dib) combined with Fine Woody Material (< 4" dib) (sold by the ton)
F	Balsam fir	26T	Fine Woody Material (< 4" dib) (sold by the ton)
FU	Fuelwood (for use with 23, 23T, 24T, or 26T only)	31	Posts 7-8 ft.
H	Hemlock	32	Poles 10-12 ft.
HI	Hickory (for use with 10 only)	33	Poles 14-16 ft.
MH	Sugar maple (for use with 10 only)	34	Poles 18-20 ft.
MO	Other maple (for use with 10 only)	35	Poles 21-30 ft.
MR	Red maple (for use with 10 only)	36	Poles 31-40 ft.
MX	Miscellaneous	37	Poles 41-50 ft.
OO	Other oak	38	Poles 51-60 ft.
OR	Red oak (for use with 10 only)	39	Poles 61-70 ft.
OW	White oak (for use with 10 only)	40	Unsheared Christmas trees
PJ	Jack pine	41	Sheared Christmas trees
PR	Red pine/Scotch pine		
PW	White pine		
S	Spruce		
T	Tamarack		
W	Walnut (for use with 10 only)		

**STEPS TO APPROVE A CUTTING REPORT**

1. Within 15 working days, verifies sale completion, adherence to cutting practices, and accuracy of reported volumes. Sale completion can be verified based on observation of how the cutting compares to the silvicultural prescription, the presence of cut products or equipment on the sale area, or other related factors. Only by establishing a completion date can the DNR demand filing a Cutting Report (MFL only). A site inspection or other activities may be necessary to establish the facts. Further contact with the landowner and a field visit may be necessary to complete this task.

2. Checks the exempt box if the MFL harvest is exempt from yield tax.
3. Includes the codes for species and product, which were cut, but not pre-printed on the report.
4. Works with the landowner to resolve problems (or see Steps to Successful Compliance and Enforcement, Chapter 60).
5. Sends approved report to FTP for billing.
6. Updates recon to indicate completion of mandatory practices and schedules the next practice within the order period.

### **CUTTING REPORT VIOLATIONS**

If no Cutting Report is submitted by the landowner, the DNR Forester should follow through with the procedures under Failure to File a Cutting Report in Chapter 60.

If other cutting violations are found, please refer to the appropriate sections for guidance in Chapter 60.