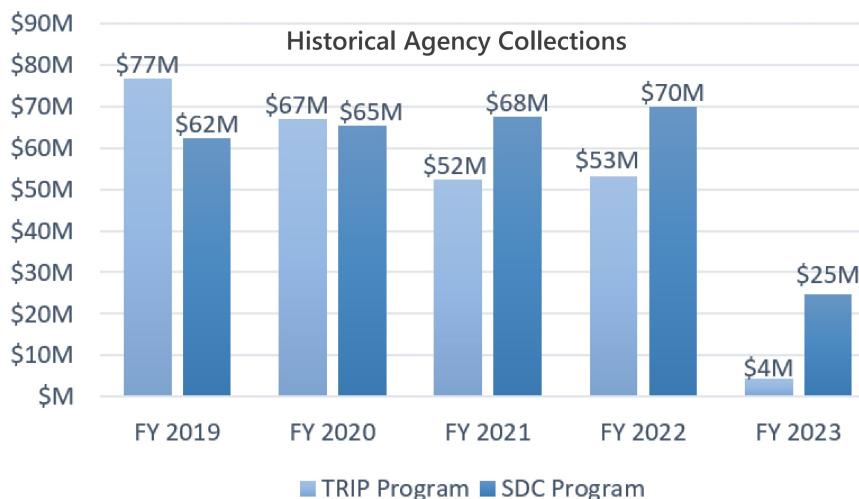


Agency collection program

Let the Revenue team collect for you! The Wisconsin Department of Revenue (DOR) provides debt collection services – through the State Debt Collection Initiative (SDC) and the Tax Refund Intercept Program (TRIP) – to other state agencies, counties, and municipalities. We currently provide SDC services to over 650 agencies and TRIP services to over 1,400 agencies. DOR collected over \$122 million in FY 2022 and over \$28 Million so far in FY 2023 on behalf of our SDC and TRIP agency partners.

The SDC program provides superior collection tools including payment plans, wage garnishments, bank levies, unclaimed property setoffs, and refund offset. Qualified debts would be any debt owed directly to local government and could include real estate and personal property taxes, utility bills, local police and fire department, ambulance service debts, housing authority debts, court debts, and parking citations. Additional information on our programs can be found on our website: revenue.wi.gov/sdc.



Collection numbers based on a fiscal year (FY) July 1 to June 30. For FY 2023, numbers are through Jan 31, 2023.

Event and presentation requests

Would you like DOR Agency Collections staff to present on SDC and TRIP at your meeting or organization function? Email your request to DORAgencyCollections@wisconsin.gov or contact us by phone (608) 264-0344. We are available for virtual presentations, or breakout sessions to provide information to users and answer questions during your event.



From the Wisconsin Department of Natural Resources

Wisconsin Department of Natural Resources (DNR) recently shared information on Managed Forest Law and Forest Crop Law Programs

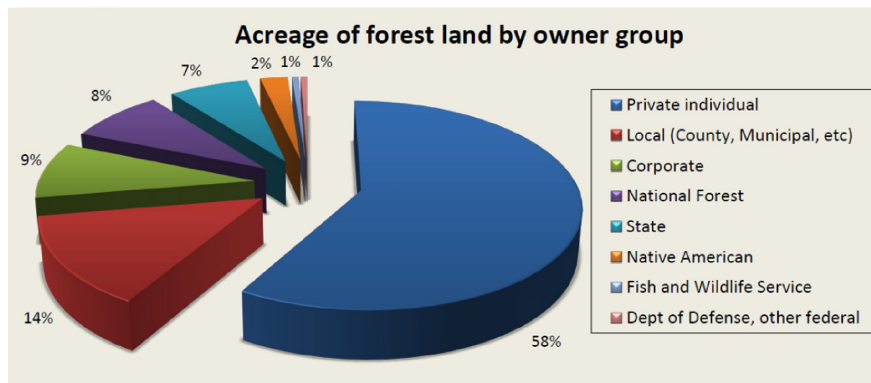
Managed forest law

With over 60% of Wisconsin's forests owned by private woodland owners, Wisconsin's private forests are critical in keeping Wisconsin a great place to live, work and play.

Wisconsin has 17 million acres of forestland. DNR dedicates itself to the sustainable management and protection of this resource so it continues to provide a host of ecological, economic and social benefits for years to come.

History

In response to extensive timber harvesting during the late 1800's and early 1900's, Wisconsin's legislators recognized the need to promote sustainable forestry on private lands and created the Forest Crop Law (FCL) in 1927, followed by the Woodland Tax Law (WTL) in 1954, and the Managed Forest Law (MFL) in 1985. The programs provide landowners with tax incentives for practicing sound forestry for the primary purpose of producing future forest products in cooperation with DNR and accordance with a required forest management plan which may require practices such as tree planting and harvesting timber.





FCL and MFL programs have current enrollments around the state

1. Managed Forest Law

Enrollment is open to private forest owners with parcels of land of at least 20 contiguous acres under the same ownership, or, at least 10 contiguous acres and connected by a tract of land under the same ownership to at least one other parcel of at least 10 contiguous acres. At least 80% of each parcel must be productive forest. MFL is the only forest tax law program that is open to enrollment.

Program enrollment options

- **Open** (limited to hunting, fishing, hiking, sightseeing and cross-country skiing) or **Closed** (maximum of 320 acres per ownership per municipality) to public access
- 25 or 50 years
- **Note:** Property owners pay an [acreage share tax](#) in lieu of regular property taxes and pay an additional [closed acreage fee](#) if they choose to close the land to public access

County and municipal payments

- **Acreage share and closed acre fees** – acreage share tax is paid to the town (80%) and county (20%). An additional payment is made based on the amount of closed acreage since those are providing less public benefits (ex: no public recreation).
- **Withdrawal tax payments** – assessed when lands are withdrawn from FCL/MFL. DNR issues payments to towns, which are required to pay 20% to their county treasurer.
- **Resource aid payments** – per state law, DNR issues this payment to counties having more than 40,000 acres of FCL/MFL lands in the prior year. Payments are issued to towns, which are required to pay 20% to their county treasurer.
- **Note:** Current enrollment [reports](#) are available. For more MFL information, refer to the [Program Summary](#) or the [DNR website](#).

2. Forest Crop Law

Enacted in 1927 and enrollment was closed on Jan. 1, 1986 with remaining entries expiring in 2035.

Program enrollment options

- 25 or 50 years
- **Note:** Property owners pay an [acreage share tax](#) in lieu of regular property taxes

County and municipal payments

- **Acreage share** – acreage share tax is paid to the town (80%) and county (20%)
- **Withdrawal tax payments** – assessed when lands are withdrawn from FCL. DNR issues payments to towns, which are required to pay 20% to their county treasurer.
- **Resource aid payments** – per state statute, DNR issues this payment to counties having more than 40,000 acres of FCL/MFL lands in the prior year. Payments are issued to towns, which are required to pay 20% to their county treasurer.
- **Note:** Current enrollment [reports](#) are available. For more FCL information, visit the [DNR website](#).

DNR – MFL enrollment

If land is within the boundaries of an 1854 Treaty Tribe reservation and owned by a Tribe or Tribal member, it is exempt from property tax. What does that mean for MFL enrollments?

- Tax exemption prevents the inclusion of these lands on the property tax roll, which is a requirement for MFL and FCL
- DNR will issue Withdrawal Orders for lands enrolled in the MFL or FCL, which will be effective January 1, 2024
- Contact DNR with known tribal ownership as properties are removed from the tax roll and DNR will withdraw the property from MFL or FCL
- **Note:** DNR does not continually update the "MFL and FCL Master List" throughout the year. The list is posted annually with updated information.

See the DOR [1854 Treaty publication](#) for additional information.

Need additional information?

- Visit the DNR website at dnr.wi.gov and search MFL
- Contact DNR staff
 - » General questions – contact Ryan Conner, Tax Law Administration Coordinator at ryan.conner@wisconsin.gov or (608) 712-5375
 - » [Forestry Assistance Locator](#) – find a Tax Law Forestry Specialist (TLFS) servicing your area