

FORESTRY FACTS



UW
Extension

COLLEGE OF
AGRICULTURAL
& LIFE SCIENCES
UNIVERSITY OF WISCONSIN-MADISON

Department of Forest Ecology and Management • School of Natural Resources

No. 101

June 2015

The Managed Forest Law: How Does the Program Impact Existing and Future Structures?

William Klase, UW-Extension Basin Educator
Rich Lavalley, WI DNR Forest Tax Law Field Specialist
Julie Peltier, WI DNR Forester

The intent of the Managed Forest Law was to allow structures that could be used while working or recreating on the land, but not to allow "buildings developed for human residence or domiciles." In order to help differentiate what was and was not a domicile, a list of characteristics were developed. A structure is considered as being developed for human residence if it has more than 4 of the following characteristics:

- 800 sq. ft. or more in total area of living space (using exterior dimensions), including each level and not including porches, decks or non-insulated screen porches.
- Indoor plumbing, including water and sewer piped to either a municipal service or septic system.
- Central heating or cooling, including electric heat, a furnace, or heat with a circulation system.
- Full or partial basement, excluding crawl spaces and frost walls.
- Electrical service by connection to the lines of a power company.

- Attached or separate garage, not to include buildings for vehicles used primarily for work or recreation on the property.
- Telephone service based locally.
- Insulated using common insulation products.

It is recommended that a minimum of one acre be excluded for domiciles or industrial buildings, unless the landowner can provide documentation for a more precise acreage. Landowners are advised to match municipal building acreage requirements whenever possible to ensure that if buildings are sold or mortgaged the resulting actions will not affect lands in MFL.

Landowners may choose to leave one or more sites out of MFL as future building sites. The location of each building site must be indicated on the MFL map. Building sites or any other sites left out of MFL designation cannot be moved once the designation is effective. It is important to exclude enough acreage to contain septic systems, drain fields, gardens, lawns, pet areas, and any related facilities and structures.

In addition, a septic system is not allowed on MFL land unless it is associated with a structure that is permitted on land designated as MFL. If the land the structure is on does not qualify for designation or the owner has chosen not to enter it in the MFL program, a septic system will not be allowed on adjoining MFL land. Landowners should keep this in mind when identifying the building site they may want to leave out of the program. Keeping the septic system and structure together will avoid problems in the future should landowners sell the acres they left out of the program around their home. If the septic system

were in fact on the MFL land, it could not be sold with the acres left out of MFL without first withdrawing the MFL land in the legal description.

Finally, any improvements on MFL lands will be taxed as personal property. The 2004 changes to the Managed Forest Law further stated that failure to pay all personal property taxes on improvements on lands enrolled in the program is grounds for involuntary withdrawal from the program.