



**Testimony on Senate Bill 999
Committee on Financial Institutions and Sporting Heritage**

**Wisconsin Alliance of Forest Owners
February 14, 2024**

Senator Stafsholt and Committee Members:

My name is Kristie Kasbohm and I'm the Executive Director of the Wisconsin Alliance of Forest Owners. Our association represents the interests of Wisconsin's private woodland owners, including over 40,000 landowners who have land in the Managed Forest Law (MFL).

Thank you for the opportunity to provide testimony on this bill.

Background: There are currently about one million acres of land enrolled in the MFL program that allows non-motorized public access for hunting, fishing, skiing and other outdoor uses.

These landowners currently receive a property tax reduction for allowing general public access, but in return they must also follow significant DNR rules requiring sustainable forestry and environmentally sound management.

We support the concept of increasing the number of trails that can be used by motorized vehicles but have concerns about the approach addressed in this bill for several reasons.

WAFO opposes passage of this bill for these reasons:

- 1) Silent sporters who relish the peacefulness of nature would not be able to enjoy those aspects when interrupted by motorized vehicles.
- 2) Many landowners would move to eliminate the open status of their lands, close it to public access, further reducing recreational opportunities.
- 3) Motorized vehicles would disturb any number of wildlife species that utilize the wooded environment.
- 4) Landowners would be exposed to additional liability resulting from use of motorized vehicles.
- 5) Motorized vehicles could interfere with logging or other forestry land management activities.
- 6) Although there MAY be funding available to repair damage caused by these vehicles this bill would put an extra burden on a landowner to procure and manage these funds which often have confusing grant restrictions and requirements.
- 7) This bill does not include allowing trail use of ATVs and UTVs on other lands that receive even larger special property tax reductions.
- 8) A better approach would be to provide incentives to landowners to allow motorized access on trails they have.

Other lands to consider for trail access.

We believe this bill was partially based upon the fact that MFL landowners receive a property tax reduction for signing a contract with the state. If the intent is to look at providing greater access for motorized activities perhaps there is also an opportunity to look at other lands that receive property tax breaks. See table that follows.

Comparing Wisconsin Lands that Receive Special Taxation	
There are 1,000,000 acres of open MFL land. There are 25,000,000 acres of agricultural land that receives even a bigger property tax reduction.	
MFL Open Land, Statistics and Requirements	Agricultural Classed Lands Receiving Use-Value Taxation
Number of Acres Enrolled in MFL Open: 1,022,000 acres	Number of Acres Classified as Agricultural: 23,700,000 acres
Tax Rate: MFL Open lands enrolled after 2005 are taxed at \$1.90 per acre.	Average Tax Rate: \$3.00/acre
Value of forest lands and taxes: <ul style="list-style-type: none"> • Forest lands were valued at \$2900/acre in 2022. (USDA Statistics). • Average taxes based on Fair Market Value and current mill rates are \$49.30/acre. • MFL open lands receive a tax saving of \$47.40/acre. 	Value of agricultural lands and taxes: <ul style="list-style-type: none"> • Agricultural lands were valued at \$7200/acre in 2022. • If taxed based upon Fair Market Value and current mill rates, property taxes would be \$122.40/acre. • Agricultural lands receive a tax savings of \$119.40/acre.
Restrictions and Management Requirements: A signed contract with the DNR requires the landowner to institute and maintain sustainable forestry practices and objectives.	Restrictions and Management Requirements: None
Additional Tax Breaks Available: None	Additional Tax Breaks Available: Under the Farmland Preservation Program, landowners can receive a tax credit of between \$10 and \$12/acre in many areas. To be eligible landowners must meet minimal soil and water conservation standards.

Respectfully submitted,

Kristie Kasbohm, Executive Director
 Wisconsin Alliance of Forest Owners