The Managed Forest Law:
Transferring Land
William Klase, UW-Extension Basin Educator
Rich Lavalley, WI DNR Forest Tax Law Field Specialist

Participants in the Managed Forest Law (MFL) program can transfer property to other landowners at any time during their MFL enrollment period. However, certain conditions must be met and procedures followed when a transfer takes place.

Land enrolled in the MFL program that is transferred may remain enrolled in the program if:

- The land is transferred as:
  1. An entire MFL entry.
  2. An entire parcel of MFL land.
  3. All of an MFL entry in a legal description (quarter-quarter section, fractional lot, and government lot).

- And each parcel of land transferred meets the eligibility requirements of at least 10 contiguous acres and 80% productive.

If the land transferred does not meet both of the requirements above, it must be withdrawn from the program and the withdrawal tax and fee will be assessed.

The land remaining after a partial transfer will be continued in the program even if it is less than 10+ contiguous acres if it meets the minimum productivity requirements (80% productive).

Landowners transferring property must send a completed and signed Notice of Conveyance and Petition for Transfer to the local DNR forester in the county in which the property is located within 30 days of the recording date of the deed. All lien holders, owners, and spouses must sign the Petition for Transfer. Forms may be obtained from any DNR office or from the DNR website at http://dnr.wi.gov/org/land/forestry/ftax/forms.htm. A completed form must also include:

- A $100 transfer fee.
- A copy of the recorded legal instrument of title (deed, land contract, etc.).
- A copy of the tax bills showing the county Property Identification Number.

If the new owner fails or refuses to submit the transfer form, the land will be withdrawn from the program and the withdrawal tax and fee will be assessed.

New owners may change the existing open or closed area(s) at the time of transfer and twice during the enrollment period. No landowner will
be allowed to close more than 80 acres (or two-quarter-quarter sections, government lots, or fractional descriptions) of land if it was enrolled prior to 2005. A maximum of 160 acres can be closed if the land was enrolled after 2005. Changes of designation of open or closed MFL lands must be received prior to December 1 in order to be effective the following January 1.