



January 31, 2024

Tom Hittle  
Chair, Council on Forestry

**RE: Forest Tax Law Dispute Resolution Process – Annual DRP Use Report for 2023**

Dear Mr. Hittle,

This report is being provided to the Chair of the Council on Forestry (CoF) as outlined in Chapter 31 of the Forest Tax Law Handbook.

As the current DRP Administrator, Renewable Resource Solutions is providing the following information for calendar year 2023.

- Number of contacts = 3
- Number of formal disputes = 1

Summary of contacts:

January 11, 2023, Marathon County. A descendent of a landowner contacted the DRP administrator. The contact's father had passed away in December of 2022, and she found a letter from the DNR regarding Forest Crop Law and MFL application/renewal from 2021 for her father's life estate that had expired in 2022. The DRP administrator spoke with the county MFL forester and information was provided to the landowner regarding MFL enrollment and contacts for plan writers.

July 21, 2023, Waukesha County. An MFL landowner contacted the DRP administrator regarding a disagreement about completion of a mandatory practice in his MFL plan. The landowner did not want to initiate the DRP process but wanted to negotiate a resolution with the DNR. The landowner requested an in-person meeting with the DRP administrator which was held August 2, 2023. At that time, the landowner provided documentation related to his plan and disagreement. The DRP administrator and landowner contacted the plan writer who wrote the MFL plan who followed up by reaching out to the county MFL forester. On August 22, 2023, the DRP administrator, landowner and plan writer met virtually to review the follow up by the plan writer with the county MFL forester. No options were presented. The landowner requested that the DRP administrator contact the DNR to identify a solution. The DRP administrator contacted the DNR MFL program contact. A follow up letter was sent to the landowner on September 11, 2023 summarizing the options and reiterating the DRP process. The landowner followed up with a phone call and indicated that he would withdraw from the program if the DNR would waive the fees and back taxes, which was communicated to DNR MFL program contact who indicated that could not be done. This was communicated to the landowner. On October 5, 2023 the landowner engaged the DRP process and a level one dispute was initiated. The DRP administrator



identified mediators and provided both parties a list of mediators on October 18, 2023. Note that this took longer than anticipated because the minimum number of mediators had not previously been identified for Waukesha County. A mediator was engaged and provided a draft report which was discussed with DNR MFL staff and the DRP administrator on November 14, 2023. Options for revising the plan were identified and then later discussed between the mediator and the landowner. The landowner decided not to make any of the plan revisions. A final mediator report was received on November 15, 2023. The level 1 dispute was closed. A level 2 dispute was initiated. Potential expert panel members were identified and provided to the parties on December 11, 2023. Note that this took longer than anticipated because the minimum number of experts had not previously been identified for Waukesha County. The parties were informed of the expert panel make-up on December 14, 2023 and a site visit was scheduled for January of 2024. At the time of this report, the expert panel has provided their final report and is scheduled to meet with the state forester on February 1, 2024.

December 11, 2023, Bayfield County. MFL landowner had a concern about notification from the DNR that his property was going to be removed from the MFL program due to non-payment of taxes. He submitted an appeal but did not hear anything after sending in the appeal paperwork. There appears to be confusion over the mailing address for the appeal submission. The DRP administrator was not able to ascertain the full scope of the situation over the phone and requested the landowner send copies of the documents he was referring to for review and the landowner agreed. Nothing had been received as of the end of the reporting period.

Additional updates involving the administration of the DRP includes:

- Award of DRP contract to RRS, LLC, effective 12/2/2020 was extended through June 30, 2024. Renewable Resource Solutions does not intend to bid on the upcoming DRP Administrator request for bids.
- Kari Divine serves as the DRP administrator on behalf of Renewable Resource Solutions and Renewable Resource Solutions subcontracts VanOss Forestry Services, LLC's Brock VanOss, Bachelor of Science in Forestry to advise on this contract.
- Ongoing communications with the Forestry Experts and Mediators were completed in fall of 2023 to verify and update availability.

Please contact me if you have questions or would like further information. Thank you for the opportunity to continue providing DRP Administrator services.

Kari Divine  
Renewable Resource Solutions