



MANAGED FOREST LAW (MFL) CHANGE OF OWNERSHIP QUESTIONS

Are there rules for transferring MFL land?

An owner may sell or otherwise transfer ownership of all or part of a parcel of their MFL land. If the purchased land does not meet the program requirements it will need to be withdrawn from the program and a withdrawal tax and fee may be assessed.

Lands remaining after a land sale must also meet all program requirements or will need to be withdrawn from the program and a withdrawal tax and fee may be assessed.

Because it is much easier to rectify a potential withdrawal situation prior to a land sale, we encourage you to contact your local DNR tax law forestry specialist in the county the land is located prior to purchasing or selling land enrolled in MFL.

See our MFL Land Transfer of Ownership Fact Sheet [PDF] for more information.

What obligations will I be subject to if land in the MFL program is transferred to me?

A list of some of the primary obligations follows, but keep in mind that this list is not all inclusive.

- Follow your MFL management plan.
- Pay MFL tax rates on the land.
- On open land, permit public access for hunting, fishing, cross-country skiing, sight-seeing and hiking.
- Submit a cutting notice before harvesting and a cutting report after harvesting.
- Allow field inspections to ensure compliance with program requirements.
- Choose whether or not to enroll in the MFL Certified Group. While participation in the MFL Certified Group is voluntary, you must check either YES or NO regarding inclusion in the MFL Certified Group for the form to be processed. A fact sheet [PDF] describes the benefits and responsibilities for group members.

What is the cost to file the transfer form?

A fee of \$100 per transfer for administrative costs must accompany the form.

How do I transfer ownership of MFL land that I purchase or acquire?

Complete the MFL Transfer of Ownership (Form 2450-159) [PDF] and submit to the DNR Tax Law Forestry Specialist in the county where the land is located.

What do I need to submit with my MFL Transfer of Ownership form?

- Transfer fee.
- A copy of the recorded proof of ownership (e.g., deed).
- Parcel identification number documentation (e.g., tax bill).

How do I obtain a copy of my deed?

If you do not have a copy of your recorded deed in your files, you can contact the county Register of Deeds office.

Who can assist in filling out the forms?

The local DNR tax law forestry specialist in the county where the land is located can assist and answer questions regarding the transfer of MFL land.

Can I change the public access status (i.e., open/closed) of the land?

Yes, the new owner may request a change the existing open or closed area(s) at the time of transfer. The owner may also change the status twice during the remainder of the order period by filing a Public Access Modification Request Form (2450-193) [\[PDF\]](#). All Open or Closed change requests received by December 1st will be honored and take effect on January 1st of the following year.

How long will the land be in the MFL program?

At the time of enrollment, the land was entered for a 25-year or 50-year period. The land will remain enrolled in MFL however the landowner may choose to withdraw from the program.

[More information about withdrawing from the MFL program.](#)

As a new owner, how do I obtain a copy of the existing MFL management plan?

Contact the DNR Tax Law Administration Specialist [\[PDF\]](#) in the county where the property is located.

What are the current MFL tax rates?

[Current MFL tax rates.](#)

Can I have buildings on MFL land?

The rules for buildings on MFL lands depend on the year the land was entered into the program.

For lands enrolled in 2016 or earlier, any building containing **five or more** of the eight characteristics listed below is considered developed for human residence and the land under and surrounding the building, including the septic system, is not eligible for MFL designation. Storage or workshop buildings are allowed, but if such a building also contains living space, the living space is subject to the eight characteristics listed below.

- Total area of 800 square feet or more, using exterior dimensions of living space—including each level—but excluding porches, decks or uninsulated screen porches.
- Indoor plumbing, including water and sewer piped to either municipal or septic system.
- Central heating or cooling—including electric heat—furnace or other heater 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.

For land entered into the program in 2017 or later, buildings and improvements associated with buildings are not permitted on MFL land unless used exclusively for storage.

If I wish to withdraw the land from the MFL program, what form do I file?

More information about withdrawing from the MFL program.