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|----|-----|-------|--|
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#### 33 100 **MISSION STATEMENT**

34 Natural resources, such as those provided by the Iron County Forest, are the basis for 35 addressing the ecological and socioeconomic needs of society. The mission of the County 36 Forest is to manage, conserve and protect these resources on a sustainable basis for present 37 and future generations.

38

39 County Forest resources should be protected from natural catastrophes such as fire, insect and disease outbreaks, and from human threats such as encroachment, over-utilization, 40 environmental degradation and excessive development. While being managed for 41 42 environmental needs including watershed protection, protection of rare plant and animal communities, and maintenance of plant and animal diversity, these same resources must 43 44 also provide for sociological needs, including provisions for recreational opportunities and 45 the production of raw materials for wood-using industries.

46

Management must balance local needs with broader state, national and global concerns 47 through integration of sound forestry, wildlife, fisheries, endangered resources, water 48 49 quality, soil, and recreational practices. Management will provide this variety of products 50 and amenities for the future through the use of sustainable forest management practices. 51 The Iron County Forest Mission Statement (Adopted 2003) is included in Chapter 900 of 52 this plan as Exhibit 930.1

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# GOAL OF THE COUNTY FOREST COMPREHENSIVE LAND USE PLAN (Hereafter referred to as the "Plan")

56 To administer the County Forest program consistent with the mission statement and the purpose and direction of the County Forest Law as stated in s. 28.11, Wis. Stats., while giving consideration to input from citizens and groups. The purpose of the County Forest 59 Law being:

"... to provide the basis for a permanent program of county forests and to enable and 60 61 encourage the planned development and management of the County Forests for 62 optimum production of forest products together with recreational opportunities, wildlife, watershed protection and stabilization of stream flow, and giving full 63 64 recognition to the concept of multiple use to assure maximum public benefits; to

- 65 protect the public rights, interests and investments in such lands; and to compensate 66 the counties for the public uses, benefits and privileges these lands provide; all in a 67 manner which will provide a reasonable revenue to the towns in which such lands 68 lie."
- Each state agency, whenever it administers a law under which a local governmental unit prepares a plan, is encouraged to design its planning requirements in a manner that makes it practical for local governmental units to incorporate these plans into local comprehensive plans prepared under s. 66.1001 Wis. Stats (i.e. "Comprehensive" planning) s. 1.13(3) Wis. Stats. This County Forest plan will complement, and should be made a part of local Comprehensive planning efforts. There are similarities in the considerations of both plans although the County Forest plan is of smaller scale and focused by s. 28.11, Wis. Stats.
- 76
- 77 **110 CHAPTER 100 OBJECTIVE**
- 781.To recognize the authority of the County and State in the administration and79development of operating policies on the Iron County Forest.
- 80 2. To provide the reader of the plan with background information regarding the County
  81 Forest.
- 82
- 83 115 STATUTORY AUTHORITY
- The County Forest Law (s 28.11 Wis. Stats.) provides the authority to establish, develop, and manage a permanent County Forest Program. (For the full text of the County Forest Law refer to Chapter 900 (905.1).
- 87
- 88 120 COUNTY AUTHORITY
- The County Forest Comprehensive Land Use Plan is the official County Forest authority.
   The Iron County Forestry and Parks Committee of the County Board (*hereafter referred to*
- 91 *as the "committee")* enforces the regulations governing the use of the County Forest.
- 92
- 93 120.1 ORDINANCES
- 94 The County ordinances that apply to the administration and management of the Iron County
  95 Forest can be found in Chapter 900 905.2.
- 96

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### 98 **125 HISTORY**

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# 100 125.1 STATEWIDE HISTORY AND DEVELOPMENT

101 In 1927, the State Legislature passed the Forest Crop Law, authorizing counties to create county forests. A statement by the Attorney General with reference to the Forest Crop Law 102 103 suggested that the counties be exempt from the owner's share of annual tax. The legislature 104 of 1929 specifically provided that counties would be exempt from paying the "acreage 105 share" required of private owners. The legislature of 1931 amended the County Forest 106 Reserve Law of 1929 to provide for the payment of acreage aids to towns for county forest 107 land and an additional annual state payment of \$.10 /acre to the counties for all land within 108 county forests entered under the Forest Crop Law. Counties were required to spend this aid 109 money solely for the development of the county forest. In return for this aid, the state 110 originally collected a seventy-five percent severance tax on the products cut on county 111 forests. This was reduced to fifty percent in 1937 and then to twenty percent of gross sales 112 in 1963.

113

114 In 1963, several major revisions were made to the County Forest Law. The most notable 115 change was the creation of a permanent list of forests that would be managed in accordance 116 with a 10 Year Comprehensive Land Use Plan developed by the county, with the assistance 117 of the Department of Natural Resources. The 10 Year Comprehensive Land Use Plan 118 format was changed to a 15 years in late 2005. The severance tax on harvested forest 119 products still remains at twenty percent of the stumpage value, although no severance tax is collected if counties do not have a loan balance. A number of grants, loans and shared 120 121 revenue payments are currently available to counties to help offset any losses in taxes due to 122 public ownership. The acreage share payment to towns is currently \$.30/acre. In addition, 123 towns with county forest land receive a minimum of ten percent of the stumpage revenue 124 from their respective County Forest each year. Stumpage revenues exceed \$18,000,000 125 annually. Twenty-nine counties in Wisconsin now own approximately two and one third 126 million acres entered under the County Forest Law.

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#### 129 125.2 COUNTY FOREST PROGRAM HISTORY AND DEVELOPMENT

130 At one time, much of Wisconsin was covered with magnificent stands of pine, hemlock, 1.31 and hardwoods on the highlands, and cedar, spruce, and balsam on its lowlands. From 1860 132 to about 1910, these forests provided raw material for a thriving lumber industry. The need 133 to supply lumber for a growing nation, and the lack of sound forest management, resulted in 134 over-harvest of the forests and degradation of the landscape. Immigrants rushed to these 135 newly cleared lands, hungry for a place to farm and build their lives. In the 1920's the soils gave out, catastrophic fires occurred, and many people were forced to seek their fortunes 136 137 elsewhere. The land was left exhausted and tax delinquent. The Wisconsin County Forest 138 program originated with the taking of these tax delinquent lands.

139

#### 140 125.3 IRON COUNTY FOREST HISTORY & DEVELOPMENT

During the economic depression years of 1931 and 1932, Iron County acquired over 30,000 acres of tax delinquent lands. By the fall of 1933, forest boundaries were established and 22,151 acres were entered under the Forest Crop Law by County Board action. In August of 1934, Iron County received \$2,215.13 in forest aid from the State. Upon receipt of this money, the County was obligated to begin serious management of the Iron County Forest.

147

Fire protection and access (road construction and maintenance) were the main management activities from 1935 until 1960. In subsequent years, more lands were added to the Forest. In 1953, the Iron County Forest included 172,945 acres. Forest aid funding from the State increased proportionally with this growth. Presently, the Iron County Forest is the third largest county forest in the state with approximately 174,203 acres.

154

Timber sales and stumpage revenues from the Iron County Forest were minimal from World War II until the mid '70's. During these years, the Forest was re-establishing itself through natural regeneration, and growing out of the sapling-small pole class stages in which it had remained following the heavy cutting three decades prior. In the mid '70's, significant aspen stands had reached maturity and State DNR foresters were assigned to begin a systematic, comprehensive forest inventory (RECON) and timber sale

- 161 establishment program. From 1978 until 1991, timber sales, on the Iron County Forest, 162 were established by State DNR foresters. In 1991, Iron County hired its first professional field forester, in 1998 a second professional forester was added and in 2005, a third 163 164 professional forester was hired as an Assistant Forest Administrator. 165 166 In 1999 a project was initiated to develop a Geographical Information System (GIS) to 167 assist in the management of the Iron County Forest. By early 2003, the Forest was completely mapped and stand data were integrated. Iron County had a working GIS. 168
- 169
- 170

#### 171 125.4 WISCONSIN COUNTY FOREST ASSOCIATION

- 172 Iron County is a member of the Wisconsin County Forests Association, Inc. (WCFA). 173 This Association was incorporated on May 15, 1968 under Chapter 181 of the Wisconsin 174 Statutes, without stock and not for profit. The WCFA Board of Directors is composed of 175 ten delegates elected from the County Forestry Committees who are members of the Association. 176
- 177 This corporation provides a forum for consideration of issues and policy that are common 178 to all of the county committees responsible for their respective County Forest programs, including those programs encompassed under s.28.11 and Chapter 77, Wis. Stats. WCFA 179 180 also provides leadership and advise to County Forest administrators and forestry 181 committees through regular meetings and active committees on legislative and recreational 182 issues.
- 183
- 184

#### 130 **DESCRIPTION OF FOREST**

185

#### 186 130.1 NATURAL FEATURES

187 130.1.1 Topography

188 The Iron County Forest, located in the north-central part of the state, straddles the Lake 189 Superior Lowlands on the north and the northern edge of the Northern Highlands 190 peneplain physiographic region of Wisconsin. The topography of the forest and 191 surrounding area is of glacial origin. The glaciers eroded hilltops and filled valleys, thus 192 reducing relief. Elevations range from 900 feet in the northern part of the county forest on the Lake Superior shore to 1850 feet in the Penokee Range. The terrain ranges from
 large expanses of swamp bounded by gently rolling pitted outwash plain in the south to
 steep crags with exposed pre-cambrian bedrock in the Range to gently sloping Lake
 Superior lacustrian (clay and sand-mantled clay) deposits in the north.

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# 199 130.1.2 Geology and Soils

200 The soils of Iron County have been derived largely from the weathering of the glacial drift 201 deposits and show a great variation within relatively short distances. Since the glacial 202 period, the soils have been modified by water action, wind, and the accumulation and 203 incorporation of organic forest materials producing 'A horizons' typical of podzols, a soil 204 type primarily suited for forest habitats and poorly suited for sods, grains and row crops. 205 Soil types on the County Forest range from clays and sand mantled clays near Lake Superior 206 to heavy loams and sandy loams in the Range to gravelly and sandy, pitted outwash south of 207 the Continental Divide. A generalized soil map can be found in Chapter 900 (900.1). 208 Detailed soils information is currently being collected and mapped for Iron County and 209 should be complete by summer, 2006.

210

# 211 130.1.3 Geography

Iron County is the thirty-fourth largest county in Wisconsin with a land area of approximately 505,800 acres, plus another 5,117 acres of water included in lakes and streams. Approximately 90 percent of the land in the county is classified as forestland. The Iron County Forest, which contains approximately 173,400 acres, is the third largest County Forest in the state.

- 217
- 218 130.1.4 Biological Communities

Wisconsin's County Forests are part of a larger landscape and are managed not as sole entities but part of a larger eco-region. The National Hierarchical Framework of Ecological Units (NHFEU) categorizes Wisconsin into two provinces, the Laurentian Mixed Forest (212) forming the northern half of the State and the Eastern Broadleaf Forest (222). Within each province are sections, subsections and land-type associations that further group land into areas with similar geology, soil types, surface water features, wetlands and historic and

| 225 | potential plant communities. The Iron County Forest is located within the Laurentian               |
|-----|--|
| 226 | province including subsections Superior/Ashland Clay Plain, Glidden Loamy Drift Plain,             |
| 227 | Winegar Moraines and Gogebic/Penokee Iron Range. Landtype Associations (LTA's)                     |
| 228 | within the subsections include:  |
| 229 | Superior/Ashland Clay Plain  |
| 230 | Iron/Gogebic Dissected Lake Beach  |
| 231 | Glidden Loamy Drift Plain  |
| 232 | Glidden Drumlins   |
| 233 | Northern Highland Pitted Outwash Plain   |
| 234 | Winegar Moraines   |
| 235 | Valhalla/Marenesco (McDonald) Moraine  |
| 236 | Gogebic/Penokee Iron Range   |
| 237 | Gogebic/Penokee Iron Range   |
| 238 | Gile/Erwin Till Plain  |
| 239 | Saxon/North Ironwood Till Plain  |
| 240 | LTA's, having common ecological characteristics, allow land managers to better plan for            |
| 241 | future vegetative communities, wildlife species to feature, and compatible recreation uses.        |
| 242 |  |
| 243 | A biological community is an assemblage of different plant and animal species, living              |
| 244 | together in a particular area, at a particular time in specific habitats. Communities are          |
| 245 | named for their dominant plant species. The following biological communities are found             |
| 246 | on the Iron County Forest:   |
| 247 |  |
| 248 | Northern Forest: contains mixed deciduous and coniferous forests. Commonly found                   |
| 249 | throughout the County Forest.  |
| 250 |  |
| 251 | Oak and Pine Barrens: typically occur on sandy soils and are dominated by grasses, low             |
| 252 | shrubs, small trees, and scattered large trees. The Winegar LTA in the Birch Hill part of          |
| 253 | the forest contains the barrens communities on the Iron County Forest.                             |
| 254 |  |
| 255 | <u>Wetlands</u> : characterized by soils or substrate that is periodically saturated or covered by |
| 256 | water. This community is common across all LTAs throughout the forest.                             |

258 <u>Aquatic Communities</u>: including springs, ponds, lakes, streams and rivers. Common to all 259 LTAs and consisting of the headwaters of the East Fork of the Chippewa River, the East 260 Fork of the Flambeau River, the Montreal River, the Potato River, the Tyler Forks of the 261 Bad River and minor drainage streams flowing into Lake Superior. Lake systems include 262 the south shore of Lake Superior, captured (fault tarns) lakes such as Weber and Upson, 263 and lakes of the Northern Highland such as Fisher, Catherine, Long, Hewitt, Pine and 264 Island. Two major flowages also exist within or near the County Forest: The Turtle-265 Flambeau on the Flambeau River, and Gile Flowage on the Montreal River.

266

257

#### 267 130.1.5 Vegetative Cover Types

Approximately eighty-five percent of the Iron County Forest land base is forested. Forested uplands are comprised of primarily *mixed hardwood, aspen, oak, balsam fir, white pine, jack pine, spruce and hemlock* while *fir-spruce, lowland hardwoods, tamarack and cedar* occupy the forested lowlands. The remainder is classified as non-forested, including types such as open water, wetlands, rights-of-way, grass openings, upland shrubs and bogs. The different cover types present on the Iron County Forest are detailed under "Forested Communities" in Chapter 800 (820.1).

275

Eight of the nine townships in Iron County contain County Forest lands. The Iron County Forest is evenly distributed throughout the county with the exception of the northeast and the southeast corners. Map 900.2 in Chapter 900 shows the location of the County Forest.

279

### 280 **130.1.6 Wildlife**

The Iron County Forest is habitat for wildlife common to northern Wisconsin. Some formal survey work has been conducted to identify and inventory the fauna living on the Forest. Annual WDNR surveys such as Bear Bait Survey, Winter Furbearer Track Counts, Ruffed Grouse Drumming Counts, Fawn/Doe Survey, and Wolf surveys along with USF&W Woodcock counts occur within the boundaries of Iron County Forest. Endangered Resources surveys have also been conducted on the Iron County Forest.

Numerous species of songbirds, waterfowl, raptors, shorebirds, reptiles, amphibians, fish and mammals frequent the forest. Each species, or interacting group of species, do best 289 under different conditions, ranging from recently disturbed ground to old growth. A 290 diversity of plant communities is key to providing a niche for a variety of wildlife species. 291 For example, two very popular wildlife species in the county are the Timber Wolf and the 292 Fisher. The aspen forest type is recognized as key habitat for these species and their prey 293 and is important in maintaining biological diversity across North America. Longer rotation 294 forest communities, such as uneven-aged northern hardwood, similarly provide important 295 habitat for other, less well-known species, such as black-throated blue warbler and the 296 northern goshawk.

297

Permanently sodded, grassy openings within the forest, many originating from old log landings, logging camps, old burns, or frost pockets are vital components of forest wildlife habitat. An effort is being made to maintain and improve the quality and, in some cases, the quantity of openings.

302

# 303 130.1.7 Rare and Endangered Resources

A review of the Natural Heritage Inventory (NHI) indicates the presence of a number of rare species, natural communities and unique natural features on the Iron County Forest. Currently, four areas of special concern are being studied by DNR Endangered Resources personnel to be included in the Wisconsin Natural Areas program. The proposed areas include:

- 309• Penokee Range Northern Mesic Forest.
- Carpenter Creek Hemlocks
- Tyler's Fork Muskeg
  - Swamp Creek Cedars

313 Potential areas under initial consideration include:

- Potato River Water Gap
  - Schomberg Park
    - Boomer/Smith's Creek Wind Gap
- 317 See Chapter 900 (900.12) for maps identifying these areas and Chapter 800 (840.5, 840.6)
  318 for a listing of threatened and endangered species in the Forest.
- 319

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| 321        | 130.1. | 8 Water   |
|------------|--------|---|
| 322        |        | Iron County has 174,203 acres involving thirty-three named lakes, two flowages and 237  |
| 323        |        | miles of streams. Of this total, 169.4 miles are classified as trout streams.   |
| 324        |        |   |
| 325        |        | Within the County Forest boundaries there is a variety of fishery resources. Approximately  |
| 326        |        | thirty-two named and forty unnamed lakes have all or portions of their shoreline under  |
| 327        |        | county ownership. In addition, the county owns frontage on over forty-six named trout   |
| 328        |        | streams totaling over 169 miles. An inventory of the surface water resources in Iron County   |
| 329        |        | can be found in Chapter 900 (900.14), Appendix.   |
| 330        |        |   |
| 331        |        | The forty-six named trout streams in Iron County, totaling 169 miles, which are classified as   |
| 332        |        | Outstanding and Exceptional Resource Waters including:  |
| 333        |        | All Trout Streams   |
| 334        |        | Note: An entire listing of the outstanding and exceptional resource waters can be   |
| 335        |        | found in Wisconsin Admin. Code NR102.10 and 102.11.   |
| 336        |        |   |
| 337        | 130.2  | CULTURAL FACTORS  |
| 338        |        |   |
| 339        |        | 130.2.1 Recreation  |
| 340        |        | Forest-based recreation has expanded exponentially in recent years in Iron County.  |
| 341        |        | Recreational opportunities with developed facilities include:   |
| 342        |        | <ul> <li>Two major parks (Lake of the Falls, Weber Lake).</li> </ul>  |
| 343        |        | <ul> <li>Two dams (Shays and Lake of the Falls)</li> </ul>  |
| 344        |        | • Saxon Harbor (and the ongoing expansion thereof).   |
| 345        |        | • Four rustic camp areas (Potato River, Wren's Falls, Foster Falls, Shay's Dam)   |
| 346        |        | • Nine back woods boat landings (Weber Lake, Upson Lake, Bass Lake, Shay's Dam,   |
| 347        |        | Fisher Lake, Spider Lake, Beaver Lake, One Man Lake, Lake of the Falls).  |
| 348<br>349 |        | <ul> <li>Approximately 74 miles of Snowmobile Trails and Routes (6 bridges &gt; 30').</li> <li>Approximately 72 miles of ATV Trails and Routes</li> </ul> |
| 350        |        | <ul> <li>Approximately 72 miles of ATV Trails and Routes</li> <li>Approximately 30 miles of Ski Trails.</li> </ul>  |
| 351        |        | <ul> <li>The 20-mile corridor for the North Country National Scenic Trail. ~6 miles</li> </ul>  |
| 352        |        | designated.   |
| 353        |        | • Approximately 25 miles of Hunter Walking Trails.  |
| 354        |        |   |
| 355        |        | The Iron County Forest also provides tremendous opportunities for informal recreational   |
| 356        |        | pursuits not requiring developments. These include hunting, fishing, berry and mushroom   |

picking, bird watching, hiking, mountain biking, bouldering/technical climbing, off-piste
skiing, geo-caching and sight-seeing.

359

## 360 **130.2.2** Economy

Production of forest products and spin-off industries derived from the recreational opportunities on the Forest and the forest products it produces are vitally important to Iron County's economic well-being. The forest industry is the #3 ranked employer in the County. Recreation is ranked # 5 (based on gross income). The quality of life in many counties is heavily dependent on the traditional resources the County Forest provides. Iron County is no exception in this regard.

- 367
- 368 130.2.3 Roads & Access

All Iron County Forest lands are open for public use and for foot travel. In addition to the town and county roads that access the forest, the county also maintains 45.71 miles of County Forest roads. A number of gated or bermed special use trails and roads are also available. Access management remains a controversial issue on the Forest. Both motorized and non-motorized recreation opportunities are provided for within the Forest. See Chapter 700 for detailed discussion on Forest access.

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376

# 130.2.4 Education and Research

377 Education and research continue to be critical components in making decisions that affect 378 our natural resources. As public needs and demands of our forest and its products increase, 379 we must be prepared to assure that sound, science based decisions are made. To this end, 380 Iron County encourages and supports research efforts that relate to the forest, and educational opportunities that will promote a better understanding of forest communities 381 382 and management. Examples of the Iron County Forest's dedication to education and 383 research include the local forest floor light dynamics research project and growth increment studies, the "Woods and Waters" program with Mercer and Hurley schools, Northland 384 385 College forest ecology program, U-W northern forest ecology field trip and seminar (UW-386 GB), and the proposed construction of an interpretive center at Saxon Harbor in cooperation 387 with UWEX.

388

389 130.2.5 Trends

The values and uses of the Iron County Forest resources contribute significantly to fulfilling many of society's ecological and socioeconomic needs now and in the future. Changing trends will impact the values and uses of the Forest in coming years.

393a.Greater demands are being placed on the Forest by people using it to394fulfill their recreational pursuits. The popularity of trails for various uses has lead to395user conflicts. In particular, dramatic increases in the number of all terrain vehicles396(ATV's) has pressured county forests into providing trails for their use and resolving397access conflicts and erosion. Conflicts between motorized users and landowners are398commonplace and on the increase.

399b.Demands for timber products are predicted to increase. At the same400time, more private forestland is being lost to residential development, and forest401landowners are decreasingly interested in managing land primarily for timber402values.

403 Wisconsin's forests are naturally changing due to forest succession. c. 404 Most of the County Forest acreage statewide is a result of regeneration or planting 405 from the early to mid 1900's. Mid to late successional northern hardwood forests 406 are replacing the early successional aspen-birch, oak and jack pine forests of the 407 1940's through the 1970's. The aspen cover type is key habitat for many of the 408 state's premier game species including deer, ruffed grouse, snowshoe hare and 409 woodcock. A declining harvest and a movement away from even-aged species on 410 Wisconsin's National and State forests may place the responsibility of maintaining 411 aspen, birch and jack pine types on the county forests. The county forest system 412 currently has 15% of the State's public land base and 24% of the aspen resource.

413d.Conflict over timber management practices will likely continue to414increase as more individuals and groups demand greater involvement in forestry415decisions. Practices such as clear-cutting and even-aged management will continue416to be controversial. Efforts to educate the public on the merits of these sound forest417management techniques will continue.

e. Iron County may experience funding problems as municipalities are
being required to provide more services with less money. Potential losses of
revenue from decreased shared revenues and resistance to tax increases may make

421 county timber revenues increasingly important to the finances of county 422 governments. This is complicated by the potential of increased public pressure to 423 reduce timber harvests on county forests.

f. Increasing knowledge about a wider variety of species and their habitat needs is leading to a growing list of threatened and endangered species. This should lead to improvements in managing the forest and mitigating impacts to these species; however, mitigating measures have the potential to make managing recreation and forest management more difficult. Refer to Chapter 800 (840) for specifics on this subject.

430g.Invasive exotic species pose an ever-increasing threat to the County431Forest. Wooly Hemlock Adelgid, Gypsy moth, Asian long-horned beetle, garlic432mustard, spotted knapweed, and purple loostrife have all gained a foothold in433Wisconsin's forests and Iron County. Refer to Chapter 800 (830.4) for specifics on434this subject.

h. The Forest is considered to be an outdoor classroom serving all age
groups. It consists of diverse communities with a large variety of plant and animal
life giving ample opportunity for study and observation.

438i.Questions concerning lines of authority between the state and the439county on the management of the Iron County Forest will continue to be questioned440and discussed. Current research, and early draft plan comments indicate that the441public demands a more devolved, local management style with decisions made from442the bottom up and, with local citizen involvement.

443 Forest Certification may continue to blur lines of management j. 444 authority on the Iron County Forest, or develop into a close, cooperative natural 445 resource management team. Iron County will need to determine if Certification is 446 necessary, in the best interest of the county, and helpful in meeting Iron County 447 Forest goals. The County may decide to continue the current certification 448 agreement, with the State as the umbrella certificate holder, or decide to be selfcertified with one or more auditors, or decide to discontinue forest certification 449 450 completely.

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- 452

# 453 130.3 COUNTY FOREST OWNERSHIP

The County Forest is composed of 258 management compartments ranging in size from 80 acres to nearly 1320 acres. Within the county forest boundaries approximately 75 percent of the land is county owned with most of the remaining 25 percent in small private holdings. A map of these compartments can be found in Chapter 900, exhibit 900.4.

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