

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>100162</b>	Manuf. and Ag. Credit - Agriculture Property Assessment - Common Questions

State of Wisconsin  
Department of Revenue

## Manufacturing and Agriculture Credit - G. Agriculture Property Assessment Questions

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

1. How do I know if my property is assessed as agricultural?
2. Am I required to determine if my property is assessed as agricultural on a yearly basis?

---

### 1. **How do I know if my property is assessed as agricultural?**

To find out if your property is assessed as agricultural and for more information, find the local assessor assigned to the municipality you reside at: [revenue.wi.gov/DOR Publications/assrlist.pdf](https://revenue.wi.gov/DOR/Publications/assrlist.pdf).

Further information regarding agricultural property assessments is available from The Agriculture Assessment Guide for Wisconsin Property Owners at: [revenue.wi.gov/DOR Publications/pb061.pdf](https://revenue.wi.gov/DOR/Publications/pb061.pdf).

### 2. **Am I required to determine if my property is assessed as agricultural on a yearly basis?**

Yes. Property assessments can change on a yearly basis so a claimant must first verify that the property where the qualified production activities income is generated is assessed as agricultural.

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of January 8, 2020: Section 70.10, Wis. Stats., and sec. Tax 18.06, Wis. Adm. Code.

Laws enacted and in effect after January 8, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to January 8, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

**FOR QUESTIONS OR COMMENTS CONTACT:**

WISCONSIN DEPARTMENT OF REVENUE  
Corporation Franchise/Income Tax Assistance  
PO Box 8906  
Madison, WI 53708-8906  
Phone: (608) 266-2772  
Fax: (608) 267-0834  
Email additional questions to [DORFranchise@wisconsin.gov](mailto:DORFranchise@wisconsin.gov)

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100162

January 8, 2021

## Related Links

### Manufacturing and Agriculture Credits

- [General Questions](#)
- [Schedule MA Questions](#)
- [Credit Computation](#)
- [Cost of Goods Sold, Direct, and Indirect Costs](#)
- [Manufacturing Property Assessment Questions](#)
- [Manufacturing Questions](#)
- [Agricultural Property Assessment Questions](#)
- [Agricultural Questions](#)
- [Credit as Income](#)

- Limitation on Qualified Production Activities Income When Credit for Tax Paid to Other State is Claimed

[About Us](#) [Contact Us](#) [Employment](#) [Media Room](#) [Plain Language](#) [Privacy](#) [Legal Training](#)



Copyright © State of Wisconsin All Rights Reserved