



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #141

Working Lands Initiative - Farmland Preservation Program (DATCP)

[LFB 2009-11 Budget Summary: Page 71, #6]

CURRENT LAW

Under Chapter 91 of the statutes, the Department of Agriculture, Trade and Consumer Protection (DATCP) administers a farmland preservation program that specifies policy instruments municipalities may enact to help ensure certain lands will remain in agricultural use. These instruments include county agricultural preservation plans, exclusive agricultural zoning ordinances and farmland preservation agreements. Farmland preservation agreements may be entered into by farmers who are located in exclusive agricultural use zones or whose counties have certified agricultural preservation plans. Farmers who are in farmland preservation agreements or who are in exclusive agricultural use zoning districts may qualify for farmland preservation tax credits, provided they meet other acreage, profit and use requirements.

GOVERNOR

Repeal and recreate Ch. 91 of the statutes. Major provisions would: (a) require counties to enact farmland preservation plans; (b) specify requirements for municipalities wishing to enact farmland preservation zoning ordinances; (c) amend requirements of farmland preservation agreements; (d) specify requirements for establishing agricultural enterprise areas; and (e) change the payments required of persons whose land is converted from farmland preservation zoning districts or farmland preservation agreements. The bill would appropriate \$394,800 GPR in 2010-11 for grants to counties to offset costs of preparing required farmland preservation plans. The bill would also modify the farmland preservation tax credit program, which is discussed in a separate paper.

DISCUSSION POINTS

1. The Governor's recommended changes to the farmland preservation program would adopt some recommendations of the Working Lands Initiative Steering Committee, which was convened by the Secretary of Agriculture, Trade and Consumer Protection. The Working Lands Initiative Steering Committee consisted of a variety of stakeholders and groups, including agricultural, environmental, builders, real estate, business, and local government. One of the recommendations of the group included updating the existing farmland preservation program to improve agricultural planning and zoning, increase tax credits, and improve the flexibility of local governments to administer the program. A program component for the purchase of agricultural easements is addressed in a separate paper.

Farmland Preservation Plans

2. Under the bill, counties would be required to enact farmland preservation plans. These plans would specify the county's policy and programs for preserving lands in agricultural use, as well as generally identify: (a) specific lands targeted for preservation; (b) key land and water resources; (c) key agricultural infrastructure; and (d) significant agricultural and development trends in and around the county that may affect farmland preservation. Farmland preservation plans would have to be consistent with the county's comprehensive plan. Counties would be eligible for planning grants for up to 50% of the cost of preparing a farmland preservation plan. Counties would take priority for planning grants on the basis of how soon their existing agricultural preservation plans were set to expire.

3. County plans in effect upon passage of the bill would remain in effect under expiration dates either specified within the plan or specified under the bill. If an existing plan did not specify an expiration date, the bill would establish expiration dates on the basis of the county's per-square-mile population change between the 2000 U.S. Census and the Department of Administration (DOA) population estimates for 2007. (DATCP and administration officials state the formula included in the bill that reflects a percentage change was included in error and is intended to reflect the absolute population density change identified above. This modification is included in Alternative 1.) The expiration dates would occur each December 31 as follows: (a) 2011, for counties with a per-square-mile population change exceeding 9; (b) 2012, for counties with per-square-mile population change greater than 3.75 but not exceeding 9; (c) 2013, for counties with per-square-mile population change greater than 1.75 but not exceeding 3.75; (d) 2014, for counties with per-square-mile population change greater than 0.8 but not exceeding 1.75; and (e) 2015, for counties with per-square-mile population change of not more than 0.8. Expiration dates for each county are depicted in Attachments 1 and 2. The attachment notes those counties whose current plans contain specific expiration dates. They would not be subject to the population-based dates under the bill. Plan expiration dates would be as follows: (a) 15 in 2011 or earlier; (b) 10 in 2012; (c) 11 in 2013; (d) 15 in 2014; and (e) 21 in 2015 or later.

4. Although the proposed content of farmland preservation plans does not differ significantly from current statutory requirements for agricultural preservation plans, current law does not require counties to enact agricultural preservation plans. Current law also does not

authorize farmland preservation planning grants.

5. DATCP reports that 70 counties currently have agricultural preservation plans, with only Milwaukee and Menominee counties having no plan. These counties would be required under the bill to adopt a farmland preservation plan by the date corresponding with their population change between 2000 and 2007, which would be 2015 for both counties.

6. The costs of preparing an agricultural preservation plan vary across counties. County land conservation officials report that planning costs would vary widely with the circumstances of each county, including its size, the diversification of its agricultural economy, and the urbanization pressures the county is under. Many counties also have agricultural preservation plans that are out of date and may require considerable revision. Counties' costs will also vary with a county's ability to provide mapping and other services internally rather than by contract with private entities. Some county officials have estimated that total farmland preservation planning costs might typically fall into a range of \$30,000 to \$80,000. DATCP has not estimated overall statewide costs of preparing farmland preservation plans.

7. The bill appropriates \$394,800 GPR beginning in 2010-11 for planning grants. Grants may be for reimbursement of up to 50% of a county's cost of preparing a farmland preservation plan. Under the bill, counties with plans expiring the soonest would receive priority for funding. Funding for planning grants in subsequent biennia is expected to come from working lands fund SEG and GPR, although under the bill no GPR could be encumbered for planning grants after June 30, 2016.

8. Fifteen counties' existing agricultural preservation plans are scheduled to expire December 31, 2011, and these counties would have priority for planning grants under the bill. Using \$55,000 as an estimated average planning cost, the \$394,800 in 2010-11 for planning grants would be able to fund approximately 14 counties at an average grant of \$27,500. However, if planning costs average closer to the lower end of the range, 20 or more grants might be available.

9. The Committee could consider appropriating additional funds in 2010-11 to meet additional county needs for farmland preservation planning activities. In addition to the 15 plans expiring in 2011, another 10 counties would be required to have new farmland preservation plans by December 31, 2012, and these counties may begin applying for planning grants in the 2009-11 biennium. The Committee may wish to restore \$25,200 in 2010-11, which would equal the amount transferred under the bill from the farmland preservation tax credit prior to a 1% across-the-board reduction and a 5% reduction in GPR appropriations (Alternative A2 or A3).

10. Under the bill, DATCP would have the authority to certify a farmland preservation plan for up to 10 years. The 10-year limit would require that municipalities reassess a plan regularly to account for trends and changing circumstances in the use of farmland and urban or suburban development. One could argue that periodic planning would keep plans updated with trends every 10 years, and that such planning could foster better management of farm and developed lands over time. However, it may be that more frequent plans would be desirable in counties that have high population growth and more rapid changes in land use. It could also be argued that 10-year required

plans may not be necessary for some rural areas that are under little development pressure. Some communities may be less able to bear frequent planning costs, despite the availability of planning grants. However, it may also be that certain low-growth areas may be able to revise plans every 10 years without incurring substantial costs, as slower population growth may require relatively fewer changes to plans. DATCP officials contend that terms longer than 10 years may be insufficient for requiring municipalities to regularly consider important changes in land use, and that land-use changes could involve both agricultural and non-agricultural development.

11. The 10-year update requirement is consistent with state law for comprehensive planning by local units of government. Under the statutes, any local unit of government that engages in certain activities including zoning, mapping or subdivision regulation must have a comprehensive plan in effect by January 1, 2010. A plan must be updated no less than once every 10 years. Local governments may apply for grants for reimbursement of certain comprehensive planning costs.

12. It could be argued that local governments may be able to plan more efficiently if they could combine comprehensive and farmland preservation planning processes. As of April, 2008, DOA reports that of 1,923 local cities, villages, towns and counties, 740 had adopted comprehensive plans, 660 had a process underway, and approximately 120 were in the preliminary stages. Approximately 400 remaining municipalities either are not developing comprehensive plans or their planning status was unknown. Allowing local governments to combine comprehensive planning activities with farmland preservation planning activities may allow for municipalities to minimize their costs. The Committee could consider granting DATCP authority to delay counties' initial farmland preservation plan expiration dates under the bill by up to two years upon written request from the county for the purpose of aligning the county's planning processes (Alternative A6).

13. The Committee could consider modifying the requirements pertaining to regular farmland preservation planning by counties. Consideration could be given to deleting the 10-year limit on certification (Alternative A7). The Committee could also keep the 10-year term, but authorize DATCP to certify a plan for up to 15 years for areas with population growth per square mile of less than one person over the five years preceding an application for certification, as determined by estimates by DOA or the decennial U.S. Census, as available. In addition, the Committee may wish to authorize DATCP to certify a farmland preservation plan for as few as seven years for counties with a five-year population growth exceeding 10 persons per square mile (Alternative A8). A square mile equals 640 acres, or one township section.

Farmland Preservation Zoning Ordinances

14. Counties, cities, towns and villages have the authority, but are not required, to enact exclusive agricultural zoning ordinances under current law. The bill would also allow, but not require, these municipalities to enact farmland preservation zoning ordinances. A certified farmland preservation zoning ordinance would make landowners in farmland preservation zoning districts eligible for tax credits. Exclusive agricultural zoning ordinances currently in effect would remain in effect for the term specified in the ordinance. If no date is specified, the ordinance would expire on the basis of the county's per-square-mile population change between the 2000 U.S. Census and

DOA's population estimates for 2007. The same technical correction is needed as with farmland preservation planning (Alternative B1). Counties with the fastest population growth would have plans expire beginning December 31, 2012, and expiration dates would occur each December 31 thereafter until 2016. This is the same criterion used to determine expiration dates for certain agricultural preservation plans, except the expiration dates for zoning ordinances are one year later for each category. Expiration dates for each county are depicted in Attachments 1 and 2.

15. Under current law, municipalities enacting exclusive agricultural zoning ordinances must specify regulations for the use of agricultural lands. Residences are allowed if they are consistent with agricultural use and are occupied by owners or operators of the farm, or their parents or children. Zoning ordinances also must: (a) disallow structures or improvements that are not consistent with agricultural use; (b) allow certain gas or electric utility uses as special exceptions, permitted uses, or conditional uses; (c) allow agriculture-related, governmental, religious, institutional, or other utility uses as special exceptions or conditional uses if they are consistent with agricultural use and reasonable in light of alternative locations; (d) within the permission of other local regulations, allow separation of farm residences and structures from their original parcels to facilitate consolidation of farms, if the residences or structures were in place prior to the enactment of the ordinance; (e) allow as a special exception or conditional use those structures or improvements incidental to oil or gas exploration, or an easement granted for the Ice Age Trail; (f) allow a farm family business as a special exception or conditional use if the business is limited to existing farm residences or to portions of the farmstead that are not in agricultural use; and (g) allow nonmetallic mineral extraction as a special exception or conditional use, provided that the extraction is subject to a locally approved reclamation plan that would restore the land to agricultural use. These uses generally must be consistent with agricultural use, which means that they: (a) do not convert land primarily in agricultural use; (b) do not limit the potential of surrounding lands to be in agricultural use; (c) do not conflict with agricultural operations on land under a farmland preservation agreement; and (d) do not conflict with agricultural operations on other properties.

16. The bill would allow exclusive agricultural zoning ordinances in effect to remain in effect. After the effective date of the bill, zoning ordinances would be known as farmland preservation zoning ordinances. The allowed uses listed above would generally remain allowed as permitted and conditional uses, with some minor changes or exceptions. Permitted uses would include: (a) agricultural uses, including crop production, livestock keeping and production of other plant and animal goods; (b) accessory uses, including farm residences, farm family businesses, and structures or operations integral to or incidental to agricultural uses; (c) agriculture-related uses, which are generally agribusinesses; (d) undeveloped areas of natural resources or open spaces; and (e) transportation, utility, communication or other uses required under state or federal laws that preempt requirements of a conditional use permit. Conditional uses would include agricultural, accessory or agriculture-related uses, as well as: (a) transportation, communications, pipeline, electric transmission, utility or drainage uses; (b) governmental, institutional, religious, or non-profit community uses; (c) nonmetallic mineral extraction; and (d) oil and gas exploration or production as licensed by the Department of Natural Resources. For each of these uses, aside from oil and gas production, each must: (a) be consistent with the purposes of the farmland preservation zoning district; (b) be of a reasonable and appropriate use and location, given alternative locations; (c) be designed to minimize conversion of land from agricultural use or open space; (d) not substantially

impair or limit current or future agricultural use of surrounding lands; and (e) minimize and repair, to the extent feasible, construction damage done to land remaining in agricultural use.

17. Under the bill, zoning ordinances would have to meet different requirements for their treatment of non-farm residences. Under current law, a municipality enacting an exclusive agricultural zoning ordinance must specify a minimum lot size for agricultural lands in the district. Non-farm residences would be allowed as conditional uses if: (a) the acreage of the residence in proportion to the acreage of the base farm tract is not greater than 1 to 20; (b) there would be no more than four non-farm dwelling units, and no more than five dwelling units of any kind, on the base farm tract after construction of non-farm residences; and (c) the residence would not significantly impair current or future uses of the land for agriculture, and it would not convert prime farmland from agricultural use or convert previous cropland, except woodlots, from agricultural use if there are alternative reasonable locations. (A base farm tract would be defined as all land in any number of parcels that is in a farmland preservation zoning district and part of a single farm when the farmland preservation zoning ordinance is first certified, regardless of any subsequent changes in the size of the farm.) In addition to approving single non-farm residences, an ordinance may allow for approval of non-farm residential clusters. Residences in such a cluster would have to meet all requirements for single non-farm residences, including the 1:20 ratio, and all non-farm residences in the cluster would have to be on contiguous parcels. Non-farm residential clusters would be a permitted use under a certified farmland preservation zoning ordinance.

18. Wisconsin statutes specified a minimum 35-acre lot size until 1999, when the 1999-2001 budget amended Ch. 91 to require municipalities to establish their own minimum lot sizes in exclusive agricultural zoning ordinances. DATCP reports that most municipalities retained a 35-acre minimum. DATCP contends this change, although intended to discourage prospective landowners from purchasing large rural parcels for the purpose of rural non-farm residences, did not prevent fragmentation of agricultural land. Although acreage associated with non-farm residences was not always developed, DATCP reports that former agricultural lands were often left as open space, forest, or grassland, as current law requires that no structure or improvements were allowed unless consistent with agricultural use.

19. Under the bill, non-farm residential acreage allowed on farmland would be correlated to the size of the base farm tract. Specifically, the ratio of non-farm residential acreage to farm acreage following construction of the non-farm residence could be no higher than 1:20. The bill would also allow for no more than four non-farm residences on a base farm tract and no more than five residences of any kind on the tract. The following is an example of how a non-farm residence could be approved as a conditional use by a municipality with a certified farmland preservation zoning ordinance. A farmer with a 105-acre farm that contains a farm residence sells a total of five acres to prospective buyers, with each purchasing 1.25-acre parcels to construct a non-farm residence. This would create four non-farm residences and five total residences (dwelling units) on the base farm tract, which would be the maximum allowed. Also, the five sold acres would entirely become non-farm residential acreage, as defined under the bill, and the remaining farm acreage would be 100 acres. This would meet the required ratio of non-farm residential acreage (five acres) to farm acreage (100 acres).

20. In the above example, each residence could be approved individually with a conditional use permit issued by the municipal zoning authority. However, if the four 1.25-acre parcels sold were contiguous, one conditional use permit could be issued for all four, as they would qualify as a non-farm residential cluster under the bill. In such a case, each buyer would not have to secure an individual conditional use permit. DATCP contends that non-farm residential clusters are intended to allow for non-farm residences, but to do so without excessively removing land from agricultural production. The one-time approval process for a cluster is intended as an incentive that would encourage non-farm residents to build in clusters.

21. Another provision under the bill would specify 10-year maximum terms for DATCP certification of a farmland preservation ordinance. Current law does not contain guidelines for terms of exclusive agricultural zoning ordinances, although DATCP reports that ordinances have generally been approved with 10-year terms.

22. It could be argued that expiration dates shorter than 10 years may benefit land-use decisions in areas subject to more development pressures. Further, requiring changes in areas that are not subject to rapid development may require certain areas with fewer population and resources to incur planning costs more often than is required. However, DATCP officials contend that terms longer than 10 years may be insufficient for requiring municipalities to regularly consider important changes in land use, and that land-use changes could involve both agricultural and non-agricultural development.

23. The Committee could consider deleting the 10-year limit on certification (Alternative B2). The Committee could also consider adopting similar terms for the expiration of farmland preservation zoning ordinances as set in Alternative A8 pertaining to farmland preservation plans. In addition, consideration could be given to keeping the 10-year year term, but authorizing DATCP to certify a plan for up to 15 years for jurisdictions with population growth less than one person per square mile over the five years preceding an application for certification, as determined by estimates by the Department of Administration or the decennial U.S. Census, as available. This would allow areas with less population growth to revise farmland preservation ordinances less frequently than areas in which farmland is subject to greater development pressure. The Committee may also wish to authorize DATCP to certify a farmland preservation zoning ordinance for as few as seven years for counties with a five-year population growth exceeding 10 persons per square mile (Alternative B3).

24. Under the bill, prior nonconforming uses would be allowed in farmland preservation zoning districts, subject to the following: (a) a nonconforming residence may be expanded or remodeled, as long as there is no increase in the number of dwelling units in the residence; (b) non-residential uses may continue without approval unless materially altered; and (c) the proposed farmland preservation zoning districts under the ordinance contain only isolated nonconforming uses.

25. Under current law, Ch. 91 specifies that all residences, whether preexisting or not, must have a use consistent with agricultural use and be occupied by one of the following to be permitted or conditional uses in an exclusive agricultural zoning district: (a) an owner of the parcel;

(b) a person who, or a family at least one adult member of which, earns the majority of his or her gross income from conducting farming operations on the parcel; (c) a parent or child of an owner who conducts the majority of the farming operations on the parcel; or (d) a parent or child of an owner who resides on the parcel and who previously conducted the majority of the farm operations on the parcel. Ch. 91 also specifies that preexisting residences not conforming to these provisions may continue in residential use and may be exempted from certain other limitations imposed by other parts of municipal law in the statutes.

26. Additionally, provisions in Chs. 59 through 62, which relate to counties, towns, villages and cities, currently contain specifications for prior nonconforming uses. These chapters generally specify that an ordinance may not prohibit the continuing lawful use of a building, premises, fixture or structure in use at the time an ordinance takes effect. Ch. 59 also specifies that the alteration of, or addition to, or repair in excess of 50% of its assessed value may be prohibited. Nonconforming uses that are discontinued for 12 months may be prohibited from resuming in noncompliance.

27. The provisions that would be created in Ch. 91 under the bill may create a conflict in the statutes between Ch. 91, and statutory provisions of municipal law and cases decided by Wisconsin courts. Specifically, a nonresidential prior nonconforming use may be altered, added to, or repaired by less than 50% of its assessed value and be in compliance with Ch. 59, or a prior nonconforming residence could add a dwelling unit valued at less than 50% of the property's assessment. However, Ch. 91 as proposed under the bill could be interpreted to not allow these activities in farmland preservation zoning districts. It is unclear how or if these provisions would be reconcilable. The Committee may wish to consider specifying that prior nonconforming uses in farmland preservation zoning districts are allowable in accordance with current law, rather than the criteria under the bill (Alternative B4).

28. As is identified under Alternative A6 related to farmland preservation planning, the Committee may wish to allow DATCP to delay the expiration of a farmland preservation zoning ordinance for any municipality within the county, including the county itself (Alternative B5). This would allow units of government within the county to align farmland preservation zoning ordinances with the development of county farmland preservation plans or comprehensive plans.

29. Under the bill, a municipality would be required to meet the requirements for certification of farmland preservation zoning ordinances. Certification would allow landowners to be eligible for farmland preservation tax credits. A farmland preservation zoning ordinance with more stringent requirements would still qualify for certification. However, the bill does not specify that requirements would be minimum requirements. The Committee may wish to specify that requirements for certification of a farmland preservation zoning ordinance would be minimum requirements (Alternative B6).

Farmland Preservation Agreements

30. Landowners are eligible to enter farmland preservation agreements under current law if their land is located in an area zoned for exclusive agricultural use or if the county in which

the land is located has a certified agricultural preservation plan. However, the land under consideration for an agreement must be in the exclusive agricultural use zone if the city, town or village of which it is a part has adopted an exclusive agricultural zoning ordinance, or if the town of which it is a part has approved a county-adopted exclusive agricultural zoning ordinance.

31. The bill would generally place more stringent requirements on eligibility for a farmland preservation agreement and on the terms of an agreement. To be eligible, landowners would have to meet requirements that include: (a) a farm revenue threshold, which is \$6,000 in gross farm revenues in the tax year preceding application for the agreement, or \$18,000 in the three tax years prior to application; (b) the land be located in a farmland preservation area as identified in a certified farmland preservation plan; and (c) the farm's location in an agricultural enterprise area, which itself must be entirely in a preservation area under a certified farmland preservation plan (agricultural enterprise areas are discussed further in the next section). Additionally, the term for farmland preservation agreements would change from between 10 and 25 years to at least 15 years.

32. More stringent requirements may make agreements somewhat more difficult to enter. By limiting farmland preservation agreements to agricultural enterprise areas, DATCP intends agreements to be created in a more orderly fashion. DATCP contends that greater concentration of farmland preservation agreements would allow for more orderly development as well as a greater potential to preserve large areas of contiguous farmland. DATCP also contends that concentrated agreements would improve an area's soil and water conservation, as the bill would continue current requirements that recipients of farmland preservation tax credits conduct operations in compliance with state soil and water conservation standards.

33. Under the bill, farmland preservation agreements must limit the land under the agreement to: (a) agricultural and accessory uses, as defined in the bill; and (b) undeveloped natural resource or open space areas. Neither DATCP nor a local government would have the discretion to make allowances for structures or land improvements other than those specified in the bill. This provision would change current law, which specifies that no structure may be built or land improvement made unless consistent with agricultural use or approved by DATCP and the local governing body with jurisdiction. Under the bill, however, DATCP would have authority by rule to specify additional agricultural and accessory uses.

34. Under the bill, terminating a farmland preservation agreement prior to its expiration date would require fewer steps by the state, by the landowners under the agreement, and by the municipalities having jurisdiction over the agreement. Under current law: (a) landowners under an agreement must apply for relinquishment; (b) the application must be reviewed by DATCP, the regional planning commission, the town board, where applicable, and county agencies including land conservation staff and planning staff; (c) the application must go to public hearing; and (d) the municipality with jurisdiction must make certain findings about the reason for relinquishing the agreement and about the planned use of the land following relinquishment. Relinquished agreements are subject to approval of the Land and Water Conservation Board, which also hears appeals of landowners whose relinquishment application is denied. Certain planned projects, including utility facilities, public highways or improvements, or concert parks, may bypass the relinquishment proceedings. Agreements may also be relinquished solely by DATCP at the

expiration of an agreement, or if an owner of the agreement: (a) dies or is certified by a physician as totally and permanently disabled; or (b) requests relinquishment from an agreement that has been in place for 10 or more years. Under the bill, termination of an agreement would be subject to: (a) written approval of all landowners of the agreement; (b) a DATCP finding that termination would not impair or limit agricultural use of other protected farmland; and (c) payment of conversion fees, which are discussed later.

35. It could be argued that termination of an agreement under the bill is a more efficient process, and that it may involve fewer costs to the state, municipalities, and landowners under an agreement. Further, it could be argued that the bill retains the intent of current law that relinquishment of an agreement not hinder the agricultural uses of other protected farmland in the area. However, it could also be argued that any repercussions of terminating an agreement may be more likely to be realized and resolved under current law, which allows for review by county land conservation and planning staff as well as a public hearing. Under the bill, DATCP would have the sole authority for terminating an agreement and determining whether the likely repercussions would affect nearby protected farmland. One could argue that nearby landowners may take the initiative of notifying the Department if they have concerns about the effect on their land of terminating a farmland preservation agreement. However, it could also be argued that because no specific provisions are proposed under the bill for such a hearing, neighboring landowners may have a greater likelihood of being negatively affected by a terminated agreement under the bill. Similarly, landowners whose request for termination is denied may not have a sufficient recourse for appealing any determination by DATCP that a termination would unduly affect nearby protected farmland.

36. The Committee could consider restoring portions of the current relinquishment process. Certain provisions the Committee may wish to restore could be: (a) that DATCP notify the regional planning commission, the local governing board, and the staff of the county land conservation and county planning departments upon the Department receiving a request for termination (Alternative C1a); (b) that each notified agency review the agreement that would be terminated and provide findings to DATCP within 30 days of receiving notification from DATCP to identify areas of potential concern for surrounding agricultural lands (Alternative C1b); (c) that the Department publish a notice of the proposed termination, and that the Department receive within 60 days of the notice any written or verbal comments submitted by nearby landowners on the proposed termination (Alternative C1c); (d) that the Department may not make a final determination on terminating an agreement prior to the 30-day county review period nor prior to the 60-day comment period being completed (Alternative C1d); and (e) that the Land and Water Conservation Board hear and decide appeals from landowners whose requests for termination are denied by DATCP, or by a county, regional planning commission or local governing board that claims DATCP terminated of an agreement contrary to the findings of the termination likely impairing or limiting the agricultural use of nearby protected farmland (Alternative C1e).

37. Although the bill retains general language that DATCP would have to find that a termination of a farmland preservation agreement would not impair or limit the agricultural use of other protected farmland, the bill would eliminate provisions requiring findings before the termination of a farmland preservation agreement. Under current law, an agreement may be relinquished: (a) to allow a landowner to resolve a bankruptcy or foreclosure; (b) due to natural,

permanent physical changes in the land; (c) if surrounding conditions limit the agricultural use of the land; (d) to allow development of the land; or (e) to allow for other transfer of the land, which would remain in agriculturally related, utility, religious or institutional uses consistent with agriculture and necessary in light of alternative locations. For instances in which an agreement would be relinquished for development (d and e above), required findings include that, among other factors: (a) adequate public facilities exist or will be provided to serve the development; (b) the land is suitable for the development; (c) the proposed development would not cause pollution of air, soil or water in a manner that exceeds state standards, harms the environment or adversely affects rare natural resources (language similar to this is contained in the bill); (d) the proposed development is consistent with local economic development plans, the local agricultural preservation plan, and remaining agricultural uses in the area; (e) the development is not for residential use; and (f) there is no alternative suitable location. A local government evaluating a relinquishment application must also consider: (a) the productivity of agricultural land; (b) the cost and benefit of providing public facilities to the development; (c) the economic costs and benefits of the proposed development; (d) and whether the development would minimize conversion of agricultural land to non-agricultural use.

38. Consideration could be given to restoring the criteria the Department would have to consider in evaluating a request to terminate a farmland preservation agreement (Alternative C2). It could be argued that these criteria require more consideration for the nature and circumstances of the change being proposed than would be required under the bill. For example, adequacy of surrounding facilities, or the local government's ability to provide services, should be considered prior to ending an agreement. Also, it could be suggested that the enumerated criteria in current law give more guidance to the Department in evaluating all applications it receives in a uniform fashion. However, it could also be suggested that the termination process as recommended by the Governor would be quicker and less costly for the state and local governments. Also, conversion fees required for termination would account for the costs of converting farmland from agricultural use, and the fees collected would fund future farmland preservation efforts.

39. The bill does not contain specific language that would waive conversion fee payments for certain specific instances in which a public purpose is pursued at the expense of a farmland preservation agreement. Under current law, the following relinquishments of agreements do not incur liens against the property: (a) sale of the land for use as an electric generating facility; (b) sale of the land for state or federal highways or other public improvements and structures; and (c) sale of land for acquisition by a school board or local municipality for public structures or improvements. It could be argued that without these allowances specified in the statutes, a landowner, or another governmental body, may be liable for conversion fees for selling lands that would allow for development of facilities important to the public. The Committee could consider specifying that any or all of the exceptions listed above would not be subject to conversion fees (Alternative C3). On the other hand, any payment of fair market value the landowner would receive would likely be much greater than conversion fees due on the property. Further, DATCP officials report conversions for these specified purposes have been rare. Therefore, advocates argue the conversion fee provision is appropriate.

40. Under current law, holders of farmland preservation agreements must farm in

substantial accordance with soil and water conservation plans established for the property, as well as farm in substantial accordance with soil and water conservation standards set by the county in which the land is located. The bill would require landowners claiming tax credits under a farmland preservation agreement to farm in compliance with the current soil and water conservation standards set by DATCP and the Department of Natural Resources (DNR). Counties would be required at least annually to monitor landowner compliance with standards, and DATCP would be required at least every four years to review each county's monitoring activities.

Agricultural Enterprise Areas

41. Agricultural enterprise areas (AEAs) do not exist under current law. The bill would allow DATCP to designate an area as an AEA by administrative rule if: (a) DATCP receives a petition for the designation; (b) the parcels are contiguous; (c) the area is entirely within a designated farmland preservation area under a certified farmland preservation plan; and (d) a majority of the land is in agricultural use. A petition would have to be made by each city, village, town or county in which the area would exist, as well as by owners of five eligible farms in the proposed area. Eligible farms are those with \$6,000 in gross farm revenues during the tax year preceding the petition, or with \$18,000 in the three tax years preceding the petition.

42. The bill proposes a cap of 1,000,000 acres on the total amount of land that DATCP would be able to designate as AEAs. This area is slightly bigger than the land area of Marathon County. Of the 1,000,000 acres, DATCP would be authorized to designate no more than 10 areas constituting no more than 200,000 acres prior to January 1, 2012. This area is slightly smaller than the land area of Calumet County. The administration intends for this initial cap to function as a pilot. This overall cap would ultimately limit the acreage that could enter farmland preservation agreements, and what acreage could claim the highest per-acre farmland preservation tax credits, which would be \$10/acre under the bill. The higher tax credit rates may induce those counties and municipalities most interested in allowing residents to collect farmland preservation tax credits to implement the plans and agricultural enterprise areas necessary for residents to claim the higher credits. DATCP contends the approach for forming agricultural enterprise areas rewards jurisdictions with the highest interest in preservation of agricultural lands and highest interest in the development of agricultural activities and businesses. Under the bill, areas of at least 1,000 acres would receive preference for designation.

43. The bill would also limit DATCP to designating no more than 10 areas prior to January 1, 2012. It could be argued that additional areas may allow for greater participation in the program, and allow for more AEAs to gain a foothold throughout the state. The prevalence of AEAs may facilitate the formation of farmland preservation agreements and the prevalence of soil and water conservation practices in more areas throughout Wisconsin. The Committee could consider authorizing DATCP to designate 15 AEAs (Alternative D1b). However, as the program is intended to operate on a pilot basis until 2012, additional areas may commit the state to a new policy that has not been sufficiently implemented and tested. A lower number of AEAs may also limit the overall commitments of the state to new holders of farmland preservation agreements that would be created after the passage of the bill. The Committee may wish to consider authorizing DATCP to designate five AEAs (Alternative D1c).

Appropriations and Conversion Fees

44. The bill would establish conversion fees on land rezoned out of farmland preservation ordinances and farmland preservation agreements. Conversion fees would be calculated as three times the highest value category of tillable land in the municipality in which the rezoned land is located. Values would be use values as determined by the Department of Revenue (DOR). Currently, Class I use-value lands average approximately \$270 per acre statewide. On this basis, a conversion fee would typically be approximately \$810 per acre. Revenues would be deposited to a new, segregated working lands fund.

45. Under current law, DATCP is required to place a lien, or rollback tax, on property rezoned from exclusive agricultural use district and land relinquished from a farmland preservation agreement. Liens are in the amount of the farmland preservation tax credit the landowner received in the preceding 10 years that the land was eligible for the credit. Interest rates are charged at rates of 6% or 9.3%, depending on the circumstances surrounding the change in the land's designation.

46. Conversion fees are estimated to generate considerably greater revenues than liens. For example, DATCP reports that, given current rates of agricultural land conversion, conversion fees could total between \$4 million and \$10 million per year for between 6,000 and 12,000 converted acres once the program is fully in place. Liens collected by DATCP in 2007-08 were \$4,800 for relinquished farmland preservation agreements. DATCP reports that it is only able to collect liens on lands relinquished from farmland preservation agreements, as counties are not required to report to DATCP the lands that are rezoned from exclusive agricultural use. DATCP contends that conversion fees are intended to prompt municipalities and landowners to exercise due planning and consideration for the impact on agricultural productivity of the area prior to converting lands.

47. In addition to liens described earlier, it should be noted that under current law all agricultural land whose property tax liability is calculated under use value is charged when lands are converted from agricultural use. This charge is imposed regardless of any participation in farmland preservation agreements or exclusive agricultural use zoning, and is based on acreage sold and the difference between the fair market value of agricultural land sold in the county and the taxable value of agricultural land in the county. The charge is intended to partially recoup tax considerations given to farmers under the use-value assessment. Counties retain this conversion charge.

48. Conversion fees proposed under the bill are intended to impose a greater cost on owners of converted lands than the costs imposed by liens required under current law. This is intended as a significant fiscal disincentive for converting productive agricultural lands to non-agricultural uses. However, it may be that if the fees were successful in limiting conversion of lands designated for agricultural use, the revenues deposited to the working lands fund could be reduced. The administration intends for the fund to support five appropriations listed in the following table that the bill would create. However, no amounts are reflected under the five appropriations for 2009-11.

<u>Appropriation</u>	<u>2009-10</u>	<u>2010-11</u>
Principal and interest - PACE general obligation bonds	\$0	\$0
Agricultural conservation easements	0	0
Farmland preservation planning grants	0	0
Farmland preservation program administration	0	0
Department of Revenue - Tax credit administration	0	0

49. For 2007, the most recent year for which statistics have been published, the Wisconsin Agricultural Statistics Service reports that agricultural lands sold for diversion to non-agricultural uses earned an average of \$10,125 per acre. The median value by county for these lands was \$4,101. Therefore, the per-acre conversion fee under the bill may not be a primary factor for landowners in determining whether to sell agricultural lands under significant development pressure.

50. Conversion fees as recommended under the bill would apply to land rezoned from farmland preservation zoning districts and land released from a farmland preservation agreement. However, the bill would require that owners of the converted land pay the applicable conversion fees, regardless of other circumstances. There is not a provision under the bill that considers the initiator of the request to rezone lands or terminate a farmland preservation agreement. Without such a provision, it is possible that a local government could rezone certain lands against the will of the landowner, and the landowner would be liable for payment of fees. It could also be argued that lands covered by farmland preservation districts or farmland preservation agreements could experience changes in their physical characteristics or legal status that would preclude their continued agricultural use without the landowner contributing to such changes.

51. It has been suggested that the bill be amended to require payment of the conversion fee only when the landowner requests a change in zoning or release from a farmland preservation agreement. However, this could create an incentive for other parties, either developers or other prospective buyers, to the zoning changes prior to closing a purchase, which would be prior to them taking ownership, in order to avoid any conversion fee. Such an exemption could also create an incentive for municipalities to begin rezoning actions without direct landowner prompting. It could also be suggested that the Committee could specify that a municipality could not charge conversion fees to landowners if a rezoning is against the will of the landowner. However, this could create an incentive for a landowner to oppose a rezoning, even if he or she stands to benefit from the rezoning. A provision could be inserted into the bill to specify that a municipality that prompts a rezoning would be subject to conversion fees. If the municipality were required to pay a conversion fee to DATCP without charging individuals, the municipality's payment would in effect be funded by all the residents of the jurisdiction.

52. DATCP reports that some conversion fees could be received beginning in March, 2010, for land rezoned after the effective date of the bill and through December 31, 2009. The total received is likely to be smaller than would be realized in future years, however, given that conversion fees would only apply to rezoned acreage from farmland preservation zoning districts, and farmland preservation agreements altered under the bill to participate in the revised farmland

preservation tax credits. DATCP has not estimated rezoned acreage that would generate fee revenues, as DATCP does not currently collect information on acres zoned out of exclusive agricultural use districts under current law. DATCP indicates acreage released from farmland preservation agreements is likely to be negligible. More substantial revenues would likely begin with the second local government report in March 2011 for conversions occurring in calendar year 2010.

53. Because some level of funding is likely in the biennium, the Committee may wish to authorize expenditures from one or more of the following five appropriations that would be created under the bill with working lands SEG. However, due to the limited amount of funding that could be realized in 2009-10, the Committee may wish to limit the expenditure authority that would be provided from the working lands fund, or take no action on making appropriations from the working lands fund. The administration indicates that because revenues to the working lands fund in 2009-11 could be difficult to estimate, the Governor chose to recommend no funding for these appropriations in the biennium.

54. It could be argued that because farmland preservation planning would be a requirement under the bill, funding for farmland preservation planning grants is a priority expenditure of any available working lands fund SEG. The Committee could consider providing \$25,200 SEG to make available for planning grants (Alternative A3). Given the average use value of farmland of \$810 per acre, these revenues would be realized with approximately 31 converted acres. Alternatively, the Committee could delete \$394,800 GPR provided in 2010-11 and provide either \$394,800 SEG (Alternative A4) or \$420,000 SEG in 2010-11 for planning grants (Alternative A5). Given the average use value of farmland of \$810 per acre, these amounts would represent the fee on approximately 490 acres and 520 converted acres, respectively.

55. Although the administration proposes no expenditures from the working lands fund for 2009-11, the appropriations created by the bill are generally intended to supplement GPR appropriations for the same purposes. As a segregated fund, the working lands fund would also reserve monies received for the purposes of farmland preservation activities and generally not be subject to making funds available to the general fund. A major concern with the current lien procedure is that there is little fiscal incentive for local governments or DATCP to ensure compliance, as revenues benefit the general fund but not any direct segregated fund or appropriations. Collections on liens accounted for \$4,800 in revenue to the general fund in 2007-08.

ALTERNATIVES

A. Farmland Preservation Plans

1. Adopt the schedule for expiration of existing agricultural preservation plans as intended by the administration. (Plans in effect on the bill's effective date would expire on the basis of a county's change in per-square-mile population as determined by the 2000 U.S. Census and the 2007 DOA population estimates, rather than on the percentage change in a county's per-square-mile population.)

2. Provide an additional \$25,200 GPR in 2010-11 for farmland preservation planning grants.

ALT A2	Change to Bill
	Funding
GPR	\$25,200

3. Provide \$25,200 working lands SEG for farmland preservation planning grants.

ALT A3	Change to Bill
	Funding
SEG	\$25,200

4. Delete \$394,800 GPR in 2010-11 and provide \$394,800 working lands SEG for planning grants.

ALT A4	Change to Bill
	Funding
GPR	- \$394,800
SEG	<u>394,800</u>
Total	\$0

5. Delete \$394,800 GPR in 2010-11 and provide \$420,000 working lands SEG for planning grants.

ALT A5	Change to Bill
	Funding
GPR	- \$394,800
SEG	<u>420,000</u>
Total	\$25,200

6. Specify that the DATCP Secretary may approve a delay in a county's initial farmland preservation plan expiration date by up to two years upon written request from the county. Require that the written request demonstrate to DATCP's satisfaction that a delay is necessary to account for the county's concurrent activities and anticipated expenditures in creating its comprehensive plan and farmland preservation plan.

7. Delete the 10-year maximum limit under which DATCP may approve a farmland preservation plan.

8. Specify that a farmland preservation plan may be certified for up to 10 years, except that DATCP may reduce the term to no fewer than seven years if a county has a population growth per square mile exceeding 10 persons over the five years preceding an application for certification, as determined by estimates by the Department of Administration or the decennial U.S. Census, as

available, or for up to 15 years if a county has a population growth per square mile of no more than one person per square mile in the five years preceding the county's application.

B. Farmland Preservation Zoning Ordinances

1. Adopt the schedule for expiration of existing exclusive agricultural zoning ordinances as intended by the administration. (Ordinances in effect on the bill's effective date would expire on the basis of a county's change in per-square-mile population as determined by the 2000 U.S. Census and the 2007 DOA population estimates, rather than on the percentage change in a county's per-square-mile population.)

2. Delete the 10-year maximum limit under which DATCP may approve a farmland preservation ordinance.

3. Specify that a farmland preservation zoning ordinance may be certified for up to 10 years, except that DATCP may reduce the term to no fewer than seven years if a county has a population growth per square mile exceeding 10 persons over the five years preceding an application for certification, as determined by estimates by the Department of Administration or the decennial U.S. Census, as available, or for up to 15 years if a county has a population growth per square mile of no more than one person per square mile in the five years preceding the county's application.

4. Specify that a farmland preservation zoning ordinance may be certified by DATCP if it allows, in addition to permitted and conditional land uses specified under the bill, prior nonconforming uses allowed as specified under current law.

5. Specify that the DATCP Secretary may approve a delay in the expiration of a political subdivision's farmland preservation zoning ordinance by up to two years upon written request from the political subdivision. Require that the written request demonstrate to DATCP's satisfaction that a delay is necessary to account for the political subdivision's concurrent activities and anticipated expenditures in creating a comprehensive plan and a farmland preservation zoning ordinance.

6. Specify that requirements for certification of a farmland preservation zoning ordinance are minimum standards. (This would clarify that municipalities could enact and enforce farmland preservation zoning ordinances with more stringent standards than those required under the bill and residents in such farmland preservation zoning districts would remain eligible for tax credits.)

C. Farmland Preservation Agreements

1. Restore any or all of the following provisions related to termination of a farmland preservation agreement:

a. DATCP must notify the regional planning commission, local governing board, and the staff of the county land conservation and county planning departments for the county in which the agreement is located upon the Department receiving a request for termination;

b. Each notified agency would review the agreement that would be terminated, and provide findings to DATCP within 30 days of receiving notification from DATCP to identify areas of potential concern for surrounding agricultural lands, and whether the termination would likely impair or limit the agricultural use of nearby lands;

c. The Department would publish a notice of the proposed termination, and the Department would consider any written or verbal comments submitted by nearby landowners on the proposed termination if comments are received within 60 days of the notice;

d. The Department would not make a final determination on terminating an agreement prior to the 30-day county review period nor prior to the 60-day comment period being completed;

e. The Land and Water Conservation Board would hear and decide appeals from landowners whose requests for termination are denied by DATCP, or hear appeals by a county, regional planning commission, or local governing board that claims DATCP authorized a termination after the body found the termination would likely impair or limit the agricultural use of nearby lands.

2. Restore the criteria the Department would have to consider in evaluating a request to terminate a farmland preservation agreement. (These criteria are listed in their entirety in point #37.)

3. Specify that termination of a farmland preservation agreement would not incur conversion fees if the termination was for the purpose of any of the following uses:

- a. Sale of the land for use as an electric generating facility;
- b. Sale of the land for state or federal highways or other public improvements and structures;
- c. Sale of the land for acquisition by a school board or local municipality for public structures or improvements.

D. Agricultural Enterprise Areas

1. Specify that DATCP may designate up to the following number of agricultural enterprise areas prior to January 1, 2012:

- a. 10 areas (Governor's recommendation)
- b. 15 areas
- c. 5 areas

Prepared by: Paul Ferguson
Attachment

ATTACHMENT 1

Plan and Ordinance Expiration Dates as Intended (Alphabetical)

<u>County Name</u>	<u>Land Area</u> <u>(sq. miles)</u>	<u>Population</u> <u>Census</u> <u>2000</u>	<u>Population</u> <u>Estimate</u> <u>1/1/2007</u>	<u>Density</u> <u>Change</u> <u>2007-2000</u>	<u>Plan</u> <u>Expiration</u> <u>(December 31)</u>	<u>Ordinance</u> <u>Expiration</u> <u>(December 31)</u>
Adams	647.74	19,920	21,645	2.66	2014*	2008*
Ashland	1,043.82	16,866	16,879	0.01	2015	2016
Barron	862.84	44,963	47,551	3.00	2013	2014
Bayfield	1,476.25	15,013	15,990	0.66	2015	2016
Brown	528.68	226,658	244,764	34.25	2011	2012
Buffalo	684.47	13,804	14,183	0.55	2015	2016
Burnett	821.52	15,674	16,749	1.31	2014	2015
Calumet	319.84	40,631	46,031	16.88	2011	2012
Chippewa	1,010.43	55,195	61,604	6.34	2012	2013
Clark	1,215.64	33,557	34,479	0.76	2015	2016
Columbia	773.79	52,468	55,636	4.09	2012	2013
Crawford	572.69	17,243	17,553	0.54	2015	2016
Dane	1,201.89	426,526	468,514	34.93	2011	2009*
Dodge	882.28	85,897	89,225	3.77	2009*	2013
Door	482.72	27,961	30,043	4.31	2012	2008*
Douglas	1,309.13	43,287	44,096	0.62	2015	2016
Dunn	852.03	39,858	43,118	3.83	2012	2013
Eau Claire	637.64	93,142	98,000	7.62	2012	2013
Florence	488.03	5,088	5,295	0.42	2015	2016
Fond Du Lac	722.91	97,296	101,174	5.36	2012	2013
Forest	1,014.05	10,024	10,329	0.30	2015	2016
Grant	1,147.85	49,597	51,037	1.25	2014	2014*
Green	583.99	33,647	36,262	4.48	2012	2013
Green Lake	354.28	19,105	19,446	0.96	2014	2015
Iowa	762.67	22,780	24,130	1.77	2013	2014
Iron	757.23	6,861	7,002	0.19	2015	2016
Jackson	987.32	19,100	20,080	0.99	2014	2015
Jefferson	557.01	75,767	80,411	8.34	2009*	2009*
Juneau	767.61	24,316	27,177	3.73	2013	2014
Kenosha	272.83	149,577	161,370	43.23	2011	2012
Kewaunee	342.64	20,187	21,198	2.95	2017*	2014
La Crosse	452.74	107,120	111,791	10.32	2011	2012
Lafayette	633.57	16,137	16,317	0.28	2015	2009*
Langlade	872.67	20,740	21,517	0.89	2014	2015
Lincoln	883.30	29,641	30,562	1.04	2014	2015

<u>County Name</u>	<u>Land Area</u> <u>(sq. miles)</u>	<u>Population</u> <u>Census</u> <u>2000</u>	<u>Population</u> <u>Estimate</u> <u>1/1/2007</u>	<u>Density</u> <u>Change</u> <u>2007-2000</u>	<u>Plan</u> <u>Expiration</u> <u>(December 31)</u>	<u>Ordinance</u> <u>Expiration</u> <u>(December 31)</u>
Manitowoc	591.53	82,893	84,603	2.89	2015*	2011*
Marathon	1,544.96	125,834	134,028	5.30	2012	2013
Marinette	1,401.76	43,384	44,646	0.90	2014	2015
Marquette	455.49	14,555	15,319	1.68	2014	2015
Menominee	357.96	4,562	4,606	0.12	2015	2016
Milwaukee	241.56	940,164	937,324	-11.76	2015	2016
Monroe	900.77	40,896	43,838	3.27	2013	2014
Oconto	997.97	35,652	38,958	3.31	2013	2014
Oneida	1,124.50	36,776	38,600	1.62	2014	2015
Outagamie	640.34	161,091	173,773	19.81	2011	2012
Ozaukee	231.95	82,317	86,697	18.88	2011	2012
Pepin	232.28	7,213	7,714	2.16	2013	2014
Pierce	576.49	36,804	40,235	5.95	2012	2008*
Polk	917.27	41,319	45,611	4.68	2012	2013
Portage	806.31	67,182	69,959	3.44	2013	2014
Price	1,252.56	15,822	16,069	0.20	2015	2016
Racine	333.10	188,831	195,113	18.86	2011	2012
Richland	586.20	17,924	18,208	0.48	2015	2016
Rock	720.47	152,307	159,530	10.03	2015*	2012
Rusk	913.13	15,347	15,627	0.31	2015	2016
Saint Croix	721.82	63,155	79,020	21.98	2011	2012
Sauk	837.63	55,225	60,673	6.50	2016*	2016*
Sawyer	1,256.42	16,196	17,542	1.07	2014	2015
Shawano	892.51	40,664	42,413	1.96	2013	2014
Sheboygan	513.63	112,656	117,045	8.55	2015*	2013
Taylor	974.86	19,680	20,049	0.38	2015	2016
Trempealeau	734.08	27,010	28,119	1.51	2014	2015
Vernon	794.87	28,056	29,530	1.85	2013	2014
Vilas	873.72	21,033	22,545	1.73	2014	2015
Walworth	555.31	92,013	100,672	15.59	2011	2012
Washburn	809.68	16,036	17,403	1.69	2014	2015
Washington	430.82	117,496	129,316	27.44	2011	2012
Waukesha	555.58	360,767	381,651	37.59	2011	2012
Waupaca	751.09	51,825	53,773	2.59	2013	2014
Waushara	626.03	23,066	25,215	3.43	2013	2014
Winnebago	438.58	156,763	164,703	18.10	2011	2012
Wood	792.78	75,555	76,839	1.62	2014	2015

* County plan or ordinance has a specified expiration date. It is not affected by the population density-based expiration dates specified in the bill.

ATTACHMENT 2

Plan and Ordinance Expiration Dates as Intended (by Date)

<u>County Name</u>	<u>Land Area</u> <u>(sq. miles)</u>	<u>Population</u> <u>Census</u> <u>2000</u>	<u>Population</u> <u>Estimate</u> <u>1/1/2007</u>	<u>Density</u> <u>Change</u> <u>2007-2000</u>	<u>Plan</u> <u>Expiration</u> <u>(December 31)</u>	<u>Ordinance</u> <u>Expiration</u> <u>(December 31)</u>
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Rock	720.47	152,307	159,530	10.03	2015*	2012
Rusk	913.13	15,347	15,627	0.31	2015	2016
Sheboygan	513.63	112,656	117,045	8.55	2015*	2013
Sauk	837.63	55,225	60,673	6.50	2016*	2016*
Taylor	974.86	19,680	20,049	0.38	2015	2016
Kewaunee	342.64	20,187	21,198	2.95	2017*	2014

* County plan or ordinance has a specified expiration date. It is not affected by the population density-based expiration dates specified in the bill.