



Farmland Preservation Program and Tax Credits

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Farmland Preservation Program and Tax Credits

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Farmland Preservation Program and Tax Credits

Introduction

Between 1950 and 2000, agricultural acreage in Wisconsin declined by about one-third, from approximately 24 million acres to 16 million acres. As of 2017, the U.S. Department of Agriculture's National Agricultural Statistics Service estimates 14.3 million farmland acres in Wisconsin. The farmland preservation program at DATCP and its related tax credits provide a number of policy instruments such as land use restrictions, conservation practices, and financial incentives in order to keep land under agricultural use.

In 2005, the Secretary of the Department of Agriculture, Trade and Consumer Protection (DATCP) convened a committee consisting of 26 members, representing interests such as agriculture, real estate, business, the environment, tourism, and local government. The committee was instructed to explore actions and policies that would

alleviate pressures on farmland vulnerable to being removed from future uses in agriculture, forestry, or recreation. Known as the Working Lands Initiative, the resulting changes were enacted as part of 2009 Wisconsin Act 28, the 2009-11 biennial budget.

This paper will outline current farmland preservation programs and related tax credits. For discussion of farmland preservation programs before 2009 Act 28, please refer to prior versions of this informational paper entitled, "Working Lands and Farmland Preservation Tax Credits" and "Farmland Preservation and Tax Relief Credits" which are available on the Legislative Fiscal Bureau website.

Chapter 1 describes the land use provisions, including: (a) farmland preservation planning; (b) farmland preservation zoning; (c) agricultural enterprise areas; and (d) farmland preservation agreements. Chapter 2 describes the farmland preservation tax credit.

Introduction

Farmland preservation programs consist of a variety of land designations intended to implement different types of land use restrictions to encourage agricultural investment and preservation of farmland. These designations include: (a) county farmland preservation plans; (b) farmland preservation zoning ordinances, which municipalities enact to further goals of keeping certain lands in agricultural use; and (c) agricultural enterprise areas, specifically designated zones of agricultural development and preservation. In addition, landowners may voluntarily enter into contracts with DATCP known as farmland preservation agreements, which limit these lands to uses consistent with agricultural use. (The statutes also authorize agricultural conservation easements, which are voluntary agreements by which farmers sell to the state the development rights on a property to preserve the land for active agricultural uses in perpetuity. However, while statutorily authorized, direct state funding for the program has been repealed and the program is inactive.) Farmers with land under some or all of these designations are eligible for farmland preservation tax credits, discussed in Chapter 2. Recipients of tax credits are required to implement soil and water conservation practices to remain eligible for the credit, discussed at the end of this chapter.

Farmland Preservation Plans

All counties are required to adopt a farmland preservation plan. However, Milwaukee and Menominee counties do not have a certified plan and

have indicated they do not intend to have one. Further, Marinette and Washburn Counties have let their plans expire and do not intend to update them. Farmland preservation plans form the basis for all other farmland preservation policy instruments. Specifically, a common requirement of farmland preservation zoning districts, farmland preservation agreements, agricultural enterprise areas, and agricultural conservation easements is that each must be located within farmland preservation areas designated in a certified farmland preservation plan. A map of designated farmland preservation areas is available in Appendix I.

A farmland preservation plan is broadly intended to establish a county's policy for farmland preservation and agricultural development. To be certified by DATCP, a plan must describe and map the areas to be preserved for agricultural and agriculture-related uses. Preservation areas may include undeveloped natural resource areas or other open space, but they cannot include areas planned for nonagricultural development within 15 years. Plans must describe both the rationale used to identify the preservation areas, as well as actions and programs the county and other municipalities will use to preserve targeted preservation areas. Additionally, plans must describe the land uses planned for each preservation area.

To carry out the planning process, the statutes identify a number of considerations that should guide the creation or revision of a plan:

- Development trends, plans or needs that may affect farmland preservation and agricultural development in the county, including population

and economic growth, housing, transportation, utilities, communications, business development, community facilities and services, energy, waste management, municipal expansion and environmental preservation;

- Agricultural uses of land, including key agriculture specialties at the time of plan adoption;
- Key agricultural resources, including land, soil types, and water resources;
- Key agricultural infrastructure and facilities;
- Significant trends in the county related to agricultural land use, production, agricultural enterprises and conversion of land out of agricultural use;
- Anticipated changes to agricultural production, processing, supply and distribution;
- Goals for agricultural development in the county;
- Means of increasing housing density in developed areas not designated for farmland preservation; and
- Key land use issues related to farmland preservation and promotion of agricultural development, as well as county plans to address those issues.

Although not all municipalities have engaged in comprehensive planning, the statutes require that counties with comprehensive plans are to incorporate their farmland preservation plans in their comprehensive plans. The two plans are to be consistent.

Administrative rule ATCP 49 also further clarifies the conditions under which a county determines land is to be designated for long-term agricultural preservation. The statutes require a county plan to state the rationale used for identifying

areas to be preserved for agricultural use. ATCP 49 further requires the stated rationale to be based on objective criteria applied to parcels, including the following considerations: (a) whether soils are suitable for agricultural production; (b) whether land has historically been used for agricultural or agriculture-related purposes; (c) whether the land is proximal to agricultural infrastructure; (d) whether designated agricultural lands, together with other open space or natural resource areas, would create contiguous blocks of undeveloped or preserved areas; and (e) whether the land, despite any potential development pressure in the subsequent 15 years, is not planned for non-agricultural development during that time. ATCP 49 also requires a county's designation rationale to be applied consistently across the county, to the extent practicable, and not to be based primarily on landowner preference.

DATCP reports it reviews draft farmland preservation plans informally or preliminarily to give counties feedback on whether drafts are consistent with statutory requirements. The Department also holds workshops for county and municipal officials to provide additional information on procedures necessary to complete a farmland preservation plan and submit it for certification.

Plan Expiration

Appendix II shows the expiration dates of all county farmland preservation plans, and the year they were last certified. Plans expire 10 years after certification, although the DATCP Secretary may extend a plan's certification for up to two years. Only one county currently has an expiration date extended under this authority. Winnebago County's plan was set to expire in 2017, but it has been granted two extensions, and the plan now expires in 2019.

Plans must be renewed by December 31 of the year following their expiration or DATCP may withdraw certification of existing farmland preservation zoning ordinances in that county. In

such a case, landowners in farmland preservation zoning districts in the county would be ineligible to claim farmland preservation tax credits for that tax year.

Planning Grants

DATCP provides grants to help counties cover costs associated with preparing a farmland preservation plan. Grants may cover up to 50% of costs, and are provided on a reimbursement basis. Counties with plans that are scheduled to expire soonest take priority for grant awards.

Approximately \$1.6 million in planning grants have been awarded through 2018. A summary of planning grant awards by county and year, including amounts disbursed and still available, is provided in Appendix II.

2017 Wisconsin Act 59 reduced budgeted amounts for planning grants to \$210,000 in general purpose revenue (GPR) annually, down from \$374,200 in the previous two biennia. The reduced amount under Act 59 was intended to reflect anticipated demand in the 2017-19 biennium, as most counties have recently finished updating their plans. 2009 Act 28 also created an appropriation for farmland preservation planning grants from the segregated (SEG) working lands fund, discussed later in greater detail; this appropriation has not received any expenditure authority since its creation.

DATCP has occasionally lapsed amounts budgeted for planning grants to the general fund. These lapses have totaled \$1.2 million, with \$374,200 in 2011-12, \$89,800 in 2014-15, \$242,700 in 2015-16, \$374,200 in 2016-17 and \$121,100 in 2017-18.

Farmland Preservation Zoning

The statutes authorize cities, villages, towns, or counties to adopt farmland preservation zoning ordinances. These ordinances generally limit land uses within designated farmland preservation zoning districts. DATCP estimates approximately 5.8 million acres in Wisconsin were under a certified farmland preservation zoning ordinance as of July 1, 2018. This equates to about 16.7% of the state's 34.7 million land acres and about 40.6% of the 14.3 million estimated farmland acres. Appendix III includes a map of Wisconsin's farmland preservation-zoned land.

Counties and municipalities are not required to enact farmland preservation zoning ordinances. As such, the statutory provisions for farmland preservation zoning should not be construed as statewide standards for all agricultural land or as limiting municipalities' ability to engage in any other type of zoning. Rather, the requirements for certified farmland preservation zoning ordinances are minimum standards that zoning ordinances must meet for certification, which allows owners of lands in zoning districts to be eligible for farmland preservation tax credits.

Like a farmland preservation plan, a farmland preservation zoning ordinance must clearly identify and map zoning districts in which land uses are limited to those specified in the ordinance. The ordinance also must include any jurisdictional, organizational and enforcement provisions necessary to administer the ordinance. A certified ordinance must be substantially consistent with a certified farmland preservation plan, and, except for allowances that may be made by administrative rule, farmland preservation zoning districts may not include any lands not included in a farmland preservation area.

ATCP 49 provides numeric thresholds to further clarify the statutory requirements that a farmland preservation zoning ordinance must be "substantially consistent" with a certified farmland preservation plan. Specifically, ATCP 49 requires at least 80% of the acres identified for farmland preservation in a certified farmland preservation plan to be included in a farmland preservation zoning district, or another type of district that imposes restrictions at least as stringent as the farmland preservation zoning ordinance. Such allowable land designations would include those for open space or conservancy areas, but not for most general residential, commercial or industrial uses. The Department may approve an ordinance that has between 70% and 80% of the area planned for farmland preservation included in farmland preservation zoning districts, provided the municipality can demonstrate a reasonable and objective justification for that level of consistency.

Although counties, towns, villages, and cities may enact farmland preservation zoning ordinances, the statutes allow for either the municipality or the county to administer the zoning ordinance. Appendix III also identifies all municipalities with certified farmland preservation zoning ordinances as of August, 2018, and whether they are self-administered or county-administered.

All villages and cities shown in Appendix III are incorporated and exercise their own zoning. Certain villages and cities have also exercised extraterritorial jurisdiction in accordance with statutory provisions, meaning they have approval powers over zoning activities taking place up to three miles outside the corporation limits, depending on the size of the jurisdiction. The Appendix notes areas that have reserved extraterritorial jurisdiction.

Farmland preservation zoning districts may coincide with other zoning designations that may impose additional classifications and requirements on the use of the land. These other designations are known as overlay districts. Provided that the overlay district is clearly identified by a zoning

authority, it may coexist with a farmland preservation zoning district as long as the overlay district does not remove underlying land restrictions from the farmland preservation zoning district.

Allowed Land Uses

As shown in Table 1, land uses in farmland preservation zoning districts may be: (a) permitted uses, which are presumptively allowed; (b) conditional uses, which a zoning authority may allow but must specifically review and authorize with a conditional use permit; or (c) other land uses DATCP may specify by administrative rule. Additionally, the statutes allow the continued use of nonconforming uses, which are those that do not conform to a current ordinance but were not in violation prior to an ordinance taking effect. Under general municipal law, there may be restrictions on altering or expanding nonconforming structures without bringing the structures into compliance.

In addition to permitted uses, certain uses may be undertaken if the applicable zoning authority approves a conditional use permit for the structure or activity. One such use is individual nonfarm residences, which is any residence not under the definition of a farm residence. A farm residence is located on a farm and is: (a) the only residence on the farm; or (b) occupied by the farm owner or operator, or his or her parents or children, or a person earning more than 50% of his or her gross income on the farm, or a certified migrant labor camp. Certified farmland preservation zoning ordinances may allow nonfarm residences as a conditional use in farmland preservation zoning districts, provided any residences meet the following conditions: (a) there will be no more than four dwelling units that are non-farm residences, and no more than five dwelling units on the base farm tract; (b) the residence will not convert prime farmland from agricultural use or convert previous cropland, except woodlots, from agricultural use if the farm contains reasonable alternative locations

Table 1: Allowable Uses in Certified Farmland Preservation Zoning Districts

Use/Description

Agricultural

- Crop or forage production.
- Keeping livestock.
- Beekeeping.
- Nursery, sod or Christmas tree production.
- Floriculture.
- Aquaculture.
- Fur farming.
- Forest management.
- Enrollment in a federal agricultural commodity payment program.
- Enrollment in a federal or state agricultural land conservation payment program.
- Other agricultural uses identified by DATCP administrative rule.

Accessory

- A building, structure or improvement that is an integral part of or incidental to an agricultural use.
- An activity or business operation that is an integral part of or incidental to an agricultural use.
- A farm residence.
- A business, activity or enterprise, regardless of an association with an agricultural use, that is conducted by the owner or operator of a farm, and that requires no otherwise disallowed structures or improvements, employs no more than four full-time employees annually, and does not impair or limit current or future agricultural use of the farm or other protected farmland.
- Other accessory uses identified by DATCP administrative rule.

Agriculture-Related

- An agricultural equipment dealership.
- A facility providing agricultural supplies.
- A facility for storing or processing agricultural products.
- A facility for processing agricultural wastes.
- Other accessory uses identified by DATCP administrative rule; ATCP 49 includes facilities for providing veterinary services primarily for livestock.

Residential Uses

- Existing residences as of January 1, 2014, or a date specified in the ordinance, regardless of occupancy.
- Nonfarm residences with a conditional use permit, subject to density and siting standards.
- A nonfarm residential cluster, which is a group of contiguous parcels on which nonfarm residences are located, with all nonfarm residences in the cluster constructed to meet requirements for individual nonfarm residences, as described in a separate section. A cluster requires a conditional use permit, but not a permit for each individual residence.

Other Uses

- Undeveloped natural resource areas or open-space areas; no permit required.
- A transportation, utility, communication, pipeline, electric transmission, drainage, governmental, institutional, religious, nonprofit community, nonmetallic mineral extraction, licensed oil and natural gas exploration or other use allowed under DATCP administrative rule, provided the activity is authorized by a conditional use permit.
- Uses mandated for a specific place under state or federal law; no permit required.

Note: Zoning authorities may elect to allow agricultural, accessory and agriculture-related uses with or without a conditional use permit.

for a nonfarm residential parcel or nonfarm residence; and (c) the residence will not significantly impair or limit the current or future agricultural use of other protected farmland.

To determine acreage allowable to be used for nonfarm residences, Chapter 91 creates a unit known as the base farm tract. A base farm tract is defined by statute as a single contiguous farm or other tract as of the date of an ordinance's enactment or as of an earlier date established by the zoning authority. ATCP 49 also allows that a base farm tract need not be contiguous parcels, but rather may be all land in a farmland preservation zoning district under a single ordinance and under single ownership on the date the owner creates a new subdivided parcel or lot, regardless of any subsequent changes. A base farm tract therefore is a single unit that remains a reference point for future acreage-based determinations on the land, but the date at which tract is established may vary, depending on what standard is specified in a local ordinance. Further, the acreage of the nonfarm residential parcel may be no more than one-twentieth the size of the remaining acreage of the base farm tract; in other words, there must be twenty acres remaining in the base farm tract for every acre in the nonfarm residential parcel.

The following is one example of how persons could construct new nonfarm residences under the acreage ratio and residence limits: a farmer with a 105-acre farm that contains one farm residence sells a total of five acres to four prospective buyers, all of whom are otherwise unassociated with the farm and will not be using the land for agriculture. (In this instance, the 105-acre farm is considered the base farm tract, assuming it was a single farm at the time the land was designated as a farmland preservation zoning district.) Each buyer purchases a 1.25-acre parcel to construct a nonfarm residence. This would create four nonfarm residences and five total residences on the base farm tract, which would be the maximum allowed. The five acres sold would entirely become nonfarm residential acreage, as the buyers would not be

engaged in farming operations. The remaining farm acreage would be 100 acres, which would meet the required ratio of nonfarm residential acreage (five acres) to farm acreage (100 acres). In this example, each residence could be approved individually with a conditional use permit issued by the municipal zoning authority.

If the four 1.25-acre parcels were contiguous, one conditional use permit could be issued for all four, as they would qualify as a nonfarm residential cluster. Each buyer would not have to secure an individual conditional use permit in such a case. Nonfarm residential clusters are intended to allow for nonfarm residences in rural areas, but to do so without excessively removing land from agricultural production. The one-time approval process for a cluster is intended to be an incentive to encourage nonfarm residents to build in clusters. Such a conditional use was intended to allow for limited rural nonfarm residential development without significantly changing existing farmland preservation zoning districts.

In addition to the conditional uses listed above, a certified farmland preservation zoning ordinance may allow uses for transportation, communications, pipelines, electric transmission, utilities, drainage, governmental functions, institutional functions, religious activities, nonprofit community activities, and nonmetallic mineral extraction. However, any of these uses must be reasonable and appropriate relative to alternative locations outside the farmland preservation zoning district, and the locations of these uses must be consistent with the agricultural preservation purposes of the district. Specifically, this means the uses must be reasonably designed to minimize land conversions from agriculture or open-space use, and they must not substantially impair surrounding parcels' current or future agricultural uses, if the surrounding parcels are zoned for or legally restricted to agricultural use. If construction activities damage land in agricultural use, these damages are to be minimized and repaired, to the extent feasible. Allowances are made for uses specifically

approved under state or federal law.

Ordinance Expiration

DATCP may certify an ordinance for up to 10 years. This period is identical to the maximum certification period of a farmland preservation plan, and is intended to prompt zoning authorities to regularly review zoning districts and ordinances. Appendix III shows the expiration dates of farmland preservation zoning ordinance certifications currently in effect, as well as the number of jurisdictions with certified ordinances currently in effect.

The DATCP Secretary has the same authority to extend certification of a farmland preservation zoning ordinance as exists for farmland preservation plans. An extension allows eligible landowners to continue claiming farmland preservation tax credits for the duration of the extension.

In addition, Chapter 91 and ATCP 49 require that a farmland preservation zoning ordinance with an expired certification must seek recertification by the December 31 following the year in which the initial zoning ordinance certification expired. This is an identical requirement for that imposed on farmland preservation plans. For example, a municipality whose zoning ordinance expired December 31, 2018, must have a zoning ordinance recertified by December 31, 2019, to prevent landowners' farmland preservation tax credit eligibility from lapsing for the 2019 tax year.

The statutes specify that farmland preservation ordinance amendments are considered to be certified with the larger ordinance, except for the following instances: (a) comprehensive revisions of an existing ordinance; (b) extensions of the ordinance to a town not previously covered; or (c) other revisions that DATCP may specify by rule that would affect the ordinance's compliance with statutory requirements. ATCP 49 has further specified that ordinance amendments are not automatically certified if the amendment would do

any of the following: (a) add uses not previously allowed in farmland preservation zoning districts; (b) eliminate findings and conditions that must be met before approving a use for a location in a farmland preservation zoning district; (c) increase the number of nonfarm acres or residences allowed in a farmland preservation zoning district; (d) eliminate findings required for rezoning land from a farmland preservation zoning district; or (e) result in the corresponding farmland preservation zoning ordinance map being inconsistent with the county farmland preservation plan.

The DATCP Secretary may withdraw certification of a farmland preservation ordinance if it fails to comply with statutory requirements for farmland preservation zoning ordinances. Also, under ATCP 49, certification may be withdrawn for those ordinances for which a farmland preservation plan has expired and not been recertified.

Land Rezoning

A zoning authority may rezone lands from farmland preservation zoning districts if it determines all the following: (a) the land is better suited for a use not allowed in the farmland preservation zoning district; (b) the rezoning is consistent with any applicable comprehensive plan; (c) the rezoning is substantially consistent with the certified county farmland preservation plan; and (d) the rezoning will not substantially impair or limit current or future agricultural uses of surrounding land parcels zoned for or legally restricted to agricultural use. Reporting requirements apply; local governments must report to DATCP by each March 1 all acres rezoned the previous year. Local governments that are not counties must submit rezoning reports to the county in which they are located. Table 2 shows converted acreage in recent years.

Special Assessments

Counties, towns, villages, cities, special-purpose districts or other local governmental entities

Table 2: Farmland Preservation Zoning Acres Converted

Calendar Year	Acres	Units Reporting
2010	779	121
2011	9,460	115
2012	3,329	117
2013	4,450	177
2014	9,523	171
2015	4,669	163
2016	4,461	80
2017	4,666	83

may not levy special assessments for sanitary sewers or water on land in agricultural use and located in a farmland preservation zoning district. However, local governments may exclude these exempt agricultural lands from use of the improvements. These provisions do not apply to an owner who voluntarily pays an assessment after the assessing entity notifies the owner of the exemption.

Agricultural Enterprise Areas

Agricultural enterprise areas (AEAs) are intended to be areas targeted for agricultural preservation and development, namely for preserving, expanding and developing farms and other agribusiness. AEAs must: (a) consist of contiguous parcels, including parcels separated only by a lake, stream, or transportation or utility right-of-way; (b) be located entirely in a farmland preservation area identified in a certified farmland preservation plan; and (c) be land primarily in agricultural use. DATCP also is to give preference to areas of at least 1,000 acres of land when evaluating petitions.

The process for designating AEAs begins with a petition from: (a) each unit of government in which the area would be located; and (b) owners of at least five eligible farms located in the proposed area. Eligible farms are those that produced at least \$6,000 of gross farm revenues in the

taxable year preceding the petition or those that produced at least \$18,000 in gross farm revenues during the three taxable years preceding the petition.

In addition to other application materials, a petition must include: (a) a description of agricultural and other land uses in the proposed AEA; (b) a description of the agricultural land use and development goals for the proposed AEA; (c) a plan for achieving the goals, including any anticipated funding, incentives, cooperative agreements, land or easement purchases, land donations or public outreach; and (d) a description of current or proposed land use controls in the proposed AEA, including farmland preservation agreements. A petition may identify persons who propose to cooperate in achieving land use and development goals.

As noted earlier, landowners cannot enter into new farmland preservation agreements and receive the highest level of the farmland preservation tax credit unless land under the agreement is located in an AEA. If DATCP were to modify or terminate a designation such that land covered by a farmland preservation agreement is no longer in an AEA, the agreement would remain in effect for the specified term, but it could not be renewed or extended.

DATCP is authorized to designate up to two million acres as part of an AEA; this is a sum slightly smaller than the combined areas of Marathon, Portage and Wood Counties.

Beginning with the first AEA designations in 2010, DATCP has designated all areas for which it has received petitions. In five instances, petitions have been denied designation in a first application cycle but approved upon reapplication in a later cycle. Also, in some cases the Department has modified proposals to reduce their acreage. Examples of such instances include: (a) acres not being located in areas designated for farmland preservation under a certified farmland

preservation plan; and (b) acres of public land, which would count against statutory acreage limits, but would not be eligible for farmland preservation agreements. DATCP also has revised certain areas in the event a revised county farmland preservation plan does not include AEA acreage for long-term agricultural use.

The state currently has 37 AEAs located in 26 counties and comprising 1,321,300 acres, about 66% of the total statutory cap. A map and listing of AEAs is provided in Appendix IV.

Farmland Preservation Agreements

DATCP and willing landowners may enter into farmland preservation agreements, which are restrictive covenants under which DATCP and a landowner agree to limit the development on a property for a specified period. These limits allow land under the agreement to be eligible for the highest levels of farmland preservation tax credits, discussed in Chapter 2. If land under an agreement changes ownership, the agreement binds the purchaser for the remaining term of the agreement. DATCP has offered farmland preservation agreements in their current form since 2009-10. While agreements entered into previously remain active, they may not be renewed. [For discussion of previous agreements' eligibility criteria and contract terms, please refer to prior versions of this informational paper entitled, "Working Lands and Farmland Preservation Tax Credits" and "Farmland Preservation and Tax Relief Credits," which are available on the Bureau's website.]

Under farmland preservation agreements available today, landowners agree to restrict land under the agreement to agricultural uses, accessory uses, or undeveloped natural resource or open-space uses for a period of 15 years. (Allowable agricultural and accessory uses are those shown in Table 1.) To be eligible for a farmland

preservation agreement, lands must meet the following requirements: (a) land is part of a farm that produced at least \$6,000 in gross farm revenues in the previous taxable year, or \$18,000 in the previous three taxable years; (b) land is identified as within a farmland preservation area in a certified county farmland preservation plan; and (c) land is within an agricultural enterprise area. DATCP may deny an application for a farmland preservation agreement if it determines adjacent farmland has been excluded for purposes that conflict with the goals of the AEA or would impair the agricultural use of other lands in the AEA or farmland preservation agreement.

Interested landowners may apply to their county clerk. The county must review the application and provide its findings in writing to the applicant within 60 days of application receipt. The county must notify DATCP of applications meeting all requirements and their findings. DATCP may enter into an agreement based on the county's findings, and may deny an agreement due to an incomplete application or ineligible land.

Termination and Enforcement

DATCP may terminate or release lands from an agreement if: (a) all landowners under the agreement consent to termination; (b) DATCP finds that termination will not impair or limit agricultural use of other protected farmland; and (c) the landowners pay DATCP a conversion fee for each acre or portion of acre released from the agreement. The conversion fee is three times the Grade 1 use value, as determined by the Department of Revenue (DOR), in the city, village or town in which the land at issue is located for the year in which the termination or release occurs. For example, for the 2019 average Grade 1 use value of \$230 per acre, an average conversion fee would be \$690 per acre. All conversion fees are deposited to the segregated working lands fund. Amounts in Table 3 distinguish between deposits to the state general fund as GPR, which are due on terminated farmland preservation agreements in

Table 3: Payments for Violations or Relinquishment of Farmland Preservation Agreements

Year	Total Payments	Affected Acreage
2003-04	\$68,500 (GPR)	3,421
2004-05	24,900 (GPR)	2,051
2005-06	59,400 (GPR)	1,934
2006-07	4,500 (GPR)	554
2007-08	4,800 (GPR)	1,188
2008-09	10,700 (GPR)	362
2009-10	14,500 (GPR)	442
2010-11	14,500 (GPR)	668
2011-12	6,000 (GPR)	314
2012-13	43,900 (GPR)	1,217
	3,400 (SEG)	6
2013-14	17,000 (GPR)	388
	1,500 (SEG)	2
2014-15	6,000 (GPR)	189
2015-16	3,300 (SEG)	6
2016-17	24,700 (GPR)	41
	2,100 (SEG)	4
2017-18	129,200 (GPR)	228
	900 (SEG)	2
Total	\$439,800	13,017

effect prior to Act 28, and SEG revenues to the working lands fund for agreements entered or modified following Act 28.

DATCP may bring an action in Circuit Court to do any of the following: (a) enforce a farmland preservation agreement; (b) restrain by temporary or permanent injunction a change in land use that violates a farmland preservation agreement; and (c) seek a civil forfeiture for a land use change that violates a farmland preservation agreement. A civil forfeiture may not exceed twice the fair market value of the land under the agreement at the time of the violation. The Department of Justice is required to provide legal services should DATCP seek any of these actions to enforce a farmland preservation agreement.

As under farmland preservation zoning ordinances, local governments are prohibited from levying special assessments for sanitary sewers or water against land in agricultural use. Under

farmland preservation agreements, local governments may exclude exempt lands from use of resulting improvements. Landowners may voluntarily pay an assessment after the assessing entity notifies the owner of the exemption.

Active Agreements

DATCP reports that as of August, 2018, 1,319 farmland preservation agreements covering approximately 259,100 acres were in effect in Wisconsin. This total includes: (a) 699 agreements covering 151,100 acres created under the current regime and within agricultural enterprise areas; (b) 548 agreements covering 90,300 acres that took effect prior to 2009-10 under previous contract terms; and (c) 72 agreements covering 17,700 acres that modified terms of their agreement to claim the per-acre farmland preservation tax credit. A summary of agreements by county is shown in Appendix V.

2009 Wisconsin Act 374 allowed DATCP to enter into farmland preservation agreements under provisions in effect prior to 2009 Act 28, provided the agreements were applied for between January 1, 2008, and June 30, 2009, and processing was not completed by July 1, 2009. Under the Act, DATCP entered into 69 agreements covering 16,200 acres. These agreements are eligible to claim the previous farmland preservation tax credit. Of agreements under 2009 Act 374, DATCP reports 55 for 14,300 acres are still active. All of these expire by the end of 2019.

Table 4 shows expired or expiring agreements and associated acreage by year beginning in 2006. In the table, 2006 to 2017 represent actual reported data, and 2018 to 2025 represent estimated amounts.

Soil and Water Conservation

The farmland preservation program requires

Table 4: Acreage Expiring from Farmland Preservation Agreements by Year

Year	Agreements Expiring	Total Acreage	Average Acreage
2006	1,056	106,173	100.5
2007	1,371	142,939	104.3
2008	1,864	169,671	91.0
2009	1,207	128,117	106.1
2010	916	95,366	104.1
2011	810	101,274	125.0
2012	609	73,267	120.3
2013	368	50,828	138.1
2014	218	42,128	193.2
2015	115	23,677	205.9
2016	90	23,058	256.2
2017	<u>161</u>	<u>28,549</u>	177.3
Subtotals	8,785	985,047	112.1
2018	156	34,509	221.2
2019	145	31,672	218.4
2020	68	9,397	138.2
2021	25	4,641	185.6
2022	29	5,924	204.3
2023	29	5,934	204.6
2024	29	6,942	239.4
2025	<u>20</u>	<u>3,763</u>	188.2
Subtotals	501	102,782	205.2

landowners to comply with soil and water conservation standards and practices to receive farmland preservation tax credits. Agricultural performance standards generally are established in administrative rule NR 151 (runoff management) under the Department of Natural Resources (DNR), while administrative rule ATPC 50 (soil and water resource management) specifies conservation practices landowners can implement to achieve the standards specified by DNR.

In general, these requirements include completing and following a nutrient management plan for fertilizers and manure applied to fields, adopting practices to prevent soil erosion on cropland and pasture, and preventing any discharges of animal waste to state waters. Under ATPC 50, landowners also may be considered compliant if they agree to implement a performance schedule that, if followed, would bring the farm operation into compliance within at most five years of the landowner being informed of conservation

obligations. County land conservation committees are to continue to monitor compliance, including conducting an inspection at least once every four years on each farm for which the owner claims tax credits. DATCP is to review at least once every four years each land conservation committee's compliance with inspection duties. Of 65 counties who responded to a 2015 survey, 60 indicated they anticipate completing site-inspections for farms every four years.

In addition to being required to conduct on-site inspections every four years, many county land conservation committees require landowners to annually self-certify compliance with soil and water conservation standards. Counties, in turn, are required under Chapter 71 of the statutes (income and franchise taxes) to issue a certificate of compliance with a unique identifying number for a landowner to file with a claim for the per-acre farmland preservation tax credit. This unique identifier ensures all claimants comply with conservation standards, and also provides each county with a list of known participants in the program. DATCP reports 45 of 72 counties use self-certification. In 2016, 12,847 certificates of compliance were issued, and in 2017, 13,929 were issued. For 2017, more certificates of compliance were issued than were claims made under the tax credit.

If a landowner does not self-certify when required, is found not to be complying with standards, or does not allow reasonable inspection by county conservation staff, the county is to issue a notice of noncompliance. A copy of any notice of noncompliance is to be sent to DOR, which disqualifies the landowner from receiving tax credits until the notice has been withdrawn by the county. For 2016, 1,350 notices of noncompliance were issued, and 198 were later withdrawn. For 2017, 900 notices of noncompliance were issued, and 168 were later withdrawn. DATCP reports most counties work with noncompliant landowners to attain compliance before they issue a formal notice of noncompliance.

**DATCP Administration
and the Working Lands Fund**

DATCP farmland preservation programs are implemented by staff in DATCP's Division of Agricultural Resource Management. DATCP indicates five staff persons and one supervisor, constituting 3.6 FTE positions as of July 1, 2018, are partly or wholly assigned to farmland preservation programs. Of this total, four are supported by the nonpoint account of the segregated environmental fund, one is supported by the segregated agricultural management fund, and one is supported by program revenue (PR) sources. These staff persons have overlapping responsibilities with geographic information systems (GIS) and other DATCP programs. DATCP estimates the annual salary and fringe benefits of all staff dedicated to farmland preservation programs are \$318,800 as of July 1, 2018.

2009 Act 28 created an annual working lands SEG appropriation for DATCP administration. This appropriation has \$12,000 of expenditure authority annually in the 2017-19 biennium, increased from \$8,000 annually under 2017 Act 59. The appropriation is used primarily for expenses related to workshops with local governments. An annual working lands SEG appropriation was also created for DOR's administration of the farmland preservation tax credit, but this appropriation also has no expenditure authority in the 2017-19 biennium.

Working Lands Fund Condition

Revenues to the working lands fund under current law include the following: (a) conversion fees for early termination of farmland preservation agreements; (b) proceeds from the sale, modification or termination of an agricultural conservation easement, which likely would be imposed by a court order; and (c) interest income on fund

balances. The fund's historical income has consisted primarily of conversion fees, repealed in 2011, for lands rezoned from farmland preservation zoning districts in 2010. Prior to the fee's repeal, this income totaled \$593,400.

Two transfers to the general fund have occurred since the fund's creation. To meet lapse and transfer requirements under various budget-related acts, DATCP and DOA transferred \$206,400 in 2010-11. Further, 2011 Wisconsin Act 278 transferred \$250,000 in 2012-13 to provide funding for administration of the state's livestock premises registration program.

As shown in Table 5, the fund had a June 30, 2018, balance of \$124,600. The June 30, 2019, balance is estimated to be \$118,000. It is anticipated annual revenues to the fund from farmland preservation agreement terminations, or easement modifications, terminations or sales will be minimal. Interest earnings also are not expected to generate significant future income.

Table 5: Working Lands Fund Condition

	Actual 2016-17	Actual 2017-18	Estimated 2018-19
Opening Balance	\$139,100	\$133,900	\$124,600
Conversion Fees	2,100	1,800	1,900
Other Income	700	900	3,500
Expenditures	-8,000	-12,000	-12,000
Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Closing Balance	\$133,900	\$124,600	\$118,000

Working Lands Program Reports

DATCP, in cooperation with DOR, must report to the Board of Agriculture, Trade and Consumer Protection and DOA on farmland preservation no later than December 31 of each odd-numbered year. The biennial reports generally must contain information on farmland availability, trends in farmland uses, participation in the program by municipalities and landowners, including tax credits claimed, soil and water conservation practices in

use by tax credit claimants, and program costs and trends. The report also must include recommendations for program modifications. DATCP submitted a biennial report most recently in November, 2017, available on its website.

DATCP reported several findings in the most recent biennial report:

- It is difficult to understand the challenges facing farmland preservation efforts and plan for

future success of the program through anecdotal contacts with local governments and the public. Program staff recommend more concrete data collection to inform program planning and design.

- Engagement in, and utilization of, farmland preservation program instruments continues to increase, even as farmland preservation tax credit claims fall. Program staff recommend emphasizing work effort towards engagement with local governments and landowners.

Introduction

Beginning with tax year 2010, 2009 Act 28 ended the farmland tax relief credit and limited the farmland preservation tax credit in existence at the time only to those claimants under an existing farmland preservation agreement. Under Act 28, these two credits were essentially replaced with the new, per-acre farmland preservation credit.

Pre-2010 Farmland Preservation Tax Credit

The old farmland preservation program, which continues to exist beyond tax year 2010 for some farmland preservation agreement holders, provides property tax relief to farmland owners and, similar to the new credit, encourages local governments to develop farmland preservation policies. The property tax relief is provided as a credit reducing income tax liability or as a cash refund if the credit exceeds income tax due. The credit formula is based on household income, the amount of property tax, and the type of land use provisions protecting the farmland. Remaining farmland preservation agreement holder credits are paid from a GPR, sum-sufficient appropriation.

The pre-2010 farmland preservation tax credit continues to exist for farmland preservation agreement holders who: (a) signed an agreement prior to July 1, 2009; or (b) per 2009 Act 374, submitted an agreement application to the county clerk no earlier than January 1, 2008, and no later than June 30, 2009, but the application was not processed prior to July 1, 2009. Those who claim the credit under the zoning provisions of the program are no

longer eligible to receive the pre-2010 credit. If any person in a household has claimed or will claim a homestead tax credit or a veterans or surviving spouses property tax credit, all persons from that household are ineligible to claim a pre-2010 farmland preservation credit for the year to which the homestead, or veterans or surviving spouses credit pertains.

The size of this credit depends on the interaction of household income, allowable property taxes and the contract, zoning, or planning provisions covering the land. The degree of land use restriction and the associated percentage of the potential credit received by claimants vary by municipality.

Land Use Provisions

The requirement of land use provisions ensures that tax credits are paid only for farmland that local governments believe is important to preserve for agricultural use. They also ensure a long-term commitment to preserving individual parcels for agricultural use. The three land use provisions under the pre-2010 farmland preservation program were: (a) county farmland preservation plans; (b) individual preservation agreements; and (c) exclusive agricultural zoning. (Chapter 1 describes these instruments as administered under current law.) The level of tax credit varies depending on the land use policy in effect. Pre-2010 tax credits may continue to be claimed only under an eligible farmland preservation agreement. In addition, all participants must comply with certain soil and water conservation standards.

Preservation Agreements. A preservation agreement is a contract between a farmland owner and DATCP under which the owner agrees to maintain farmland in agricultural use. For agreements begun prior to 2009 Act 28, the farmland generally was to be in a farmland preservation area under a county preservation plan or under exclusive agricultural zoning before the owner could sign a contract.

Generally, preservation agreements signed prior to July 1, 2009, and those created under 2009 Act 374 may claim the pre-2010 farmland preservation credit. Persons with an existing farmland preservation agreement can modify their agreements with DATCP to be eligible for the per-acre credit; however, no agreement holder may claim both the pre-2010 farmland preservation credit and the new, per-acre credit. As of August, 2018, there were 1,319 farmland preservation agreements covering 259,100 acres. Of these agreements, 548 covering approximately 90,400 acres were created under provisions in place prior to 2009 Act 28.

Program Participation and Expenditures

The pre-2010 tax credit is funded through a sum-sufficient appropriation from the state's general fund. Sum-sufficient appropriations allow for the payment of all amounts necessary to accomplish the purposes for which the appropriation was created. The amount expended for credit payments for each fiscal year since 2006-07 is listed in Table 6.

In 2016-17, DOR ceased tracking payments for farmland preservation tax credits separately. However, DOR still aggregates data from tax returns for other purposes. For tax year 2017, this data shows approximately 1,000 individual claimants under the pre-2010 credit, with approximately 170,200 acres subject to claims and credits averaging \$3.77 per acre.

Table 6: Farmland Preservation Tax Credits

Fiscal Year	Pre-2010 Credits	Per-Acre Credits	Total Credits
2006-07	\$12,555,800	N/A	\$12,555,800
2007-08	11,984,100	N/A	11,984,100
2008-09	12,172,600	N/A	12,172,600
2009-10	14,697,500	N/A	14,697,500
2010-11	6,125,900	\$12,432,200	18,558,100
2011-12	3,518,100	16,074,400	19,592,500
2012-13	2,060,000	17,144,800	19,204,800
2013-14	1,669,400	17,610,900	19,280,300
2014-15	1,365,300	17,760,800	19,126,100
2015-16	1,074,000	18,411,000	19,485,000
2016-17	*	*	17,701,100
2017-18	*	*	17,204,000

* As of 2016-17, DOR no longer tracks pre-2010 and per-acre credits expenditures separately.

Per-Acre Farmland Preservation Tax Credit

Beginning in tax year 2010, Act 28 created a new farmland preservation credit, under which a claimant may claim an income tax credit calculated by multiplying the claimant's qualifying acres by one of the following amounts:

- a. \$10, if the qualifying acres are located in a farmland preservation zoning district and are also subject to a farmland preservation agreement entered into after July 1, 2009;
- b. \$7.50, if the qualifying acres are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement entered into after July 1, 2009; or
- c. \$5, if the qualifying acres are subject to a farmland preservation agreement entered into after July 1, 2009, but are not located in a farmland preservation zoning district.

Table 6 shows annual credit amounts under the per-acre credit beginning with the 2010 tax year,

which was claimed beginning in the 2010-11 fiscal year. For the 2017 tax year, DOR data report 10,700 individual claimants under the per-acre credit. (This excludes corporate and trust claimants.) Total acreage reported by claimants was approximately 2.1 million acres with credits averaging approximately \$7.57 per acre. DOR data indicate most claims are made on the basis of persons owning acreage in a farmland preservation zoning district.

As shown in Appendix V, DATCP reports 699 farmland preservation agreements covering approximately 151,100 acres are active in AEAs as of August, 2018. These acres generally would be eligible for a minimum credit of \$5 per acre. Although persons holding a farmland preservation agreement in effect prior to 2009 Act 28 may claim the pre-2010 credit, such claimants are allowed to modify their existing farmland preservation agreements to be eligible for the per-acre credit. As of August, 2018, DATCP reports 72 active farmland preservation agreements covering 17,700 acres have been modified to claim the new, per-acre credit.

The per-acre credit may be claimed against state income taxes required of persons filing as individuals and fiduciaries, corporations, or insurance companies. The credit is refundable, meaning that if the credit claim exceeds a claimant's income taxes, they will receive payment for the difference.

Credit Requirements

"Qualifying acres" is defined as the number of acres of a farm that correlate to a claimant's percentage of ownership interest in a farm to which one of the following applies:

a. The farm is wholly or partially covered by a farmland preservation agreement, except that if the farm is only partially covered, the qualifying acres calculation includes only those acres that are covered by the agreement;

b. The farm is located in a farmland preservation zoning district at the end of the taxable year to which the claim relates; or

c. If the claimant transferred the claimant's ownership interest in the farm during the taxable year to which the claim relates, the farm was wholly or partially covered by a farmland preservation agreement, or the farm was located in a farmland preservation zoning district, on the date on which the claimant transferred the ownership interest. A land contract is considered a transfer of ownership interest for this purpose.

For purposes of the per-acre credit, a "farm" is defined as all the land under common ownership that is primarily devoted to agricultural use and that has produced at least \$6,000 in gross farm revenues during the taxable year to which the claim relates or, in that taxable year and the two immediately preceding taxable years, at least \$18,000 in gross farm revenues. "Gross farm revenues" means gross receipts from agricultural use of a farm, excluding rent receipts, less the cost or other basis of livestock or other agricultural items purchased for resale and sold or otherwise disposed of during the taxable year. "Agriculture" is defined as any of the uses identified as agricultural in Table 1 of Chapter 1.

A "claimant" is an owner of farmland, domiciled in this state during the entire taxable year to which the claim relates, who files a claim for a credit. For the per-acre credit, this definition applies except as follows:

a. When two or more individuals of a household (defined as an individual and his or her spouse and all minor dependents) are able to qualify individually as claimants, they are allowed to determine between them who the claimant will be. If they are unable to agree, the matter is to be referred to the DOR Secretary, whose decision is final;

b. If any person in a household has claimed

or will claim a homestead tax credit or a veterans or surviving spouses property tax credit, all persons from that household are ineligible to claim a per-acre farmland preservation credit for the year to which the homestead or veterans or surviving spouses credit pertains;

c. For partnerships and limited-liability companies, except those treated as corporations under state corporate tax law, a "claimant" means each individual partner or member;

d. For purposes of filing a credit claim, the personal representative of an estate and the trustee of a trust are considered the owner of farmland. However, a claimant does not include the estate of a person who is a nonresident of this state on the person's date of death, a trust created by a nonresident person, a trust that receives Wisconsin real property from a nonresident person, or a trust in which a nonresident settlor retains a beneficial interest;

e. When land is subject to a land contract, the claimant is the vendee under the contract;

f. When a guardian has been appointed for a ward who owns the farmland, the claimant is the guardian on behalf of the ward; and

g. For a tax-option corporation, a "claimant" is each individual shareholder.

If a farm is jointly owned by two or more persons who file separate income or franchise tax returns, each person may claim a credit based on their ownership interest in the farm. Also, if a person acquires or transfers ownership of a farm during a taxable year, the person may file a claim based on their liability for the property taxes levied on their qualifying acres for that taxable year. No credit may be claimed with respect to income or franchise taxes unless the claim is made within four years of the unextended due date for those taxes.

Claim Requirements

No per-acre farmland preservation tax credit is allowed unless all of the following apply:

a. The claimant certifies to DOR that the claimant has paid, or is legally responsible for paying, the property taxes levied against the claim's qualifying acres;

b. The claimant certifies to DOR that, at the end of the taxable year to which the claim relates or on the date on which the person transferred the person's ownership interest in the farm if the transfer occurs during that taxable year, there was no outstanding notice of noncompliance issued against the farm regarding state soil and water conservation standards; and

c. The claimant submits to DOR a certification of compliance with the soil and water conservation standards issued by the county land conservation committee unless, in the last preceding year, the claimant received a tax credit for the same farm under either the pre-2010 farmland preservation tax credit program or the per-acre credit program.

A claimant must claim the per-acre credit on a form prepared by DOR and submit any documentation required by the Department. In addition, a claimant must certify all of the following on the form: (a) the number of qualifying acres for which the credit is claimed; (b) the location and tax parcel number for each parcel on which the qualifying acres are located; (c) that the qualifying acres are covered by a farmland preservation agreement or located in a farmland preservation zoning district, or both; and (d) that the qualifying acres are part of a farm that complies with applicable state soil and water conservation standards.

DOR has the authority to enforce the per-acre farmland preservation credit and to take any action, conduct any proceeding, and proceed as it is authorized with respect to income and franchise

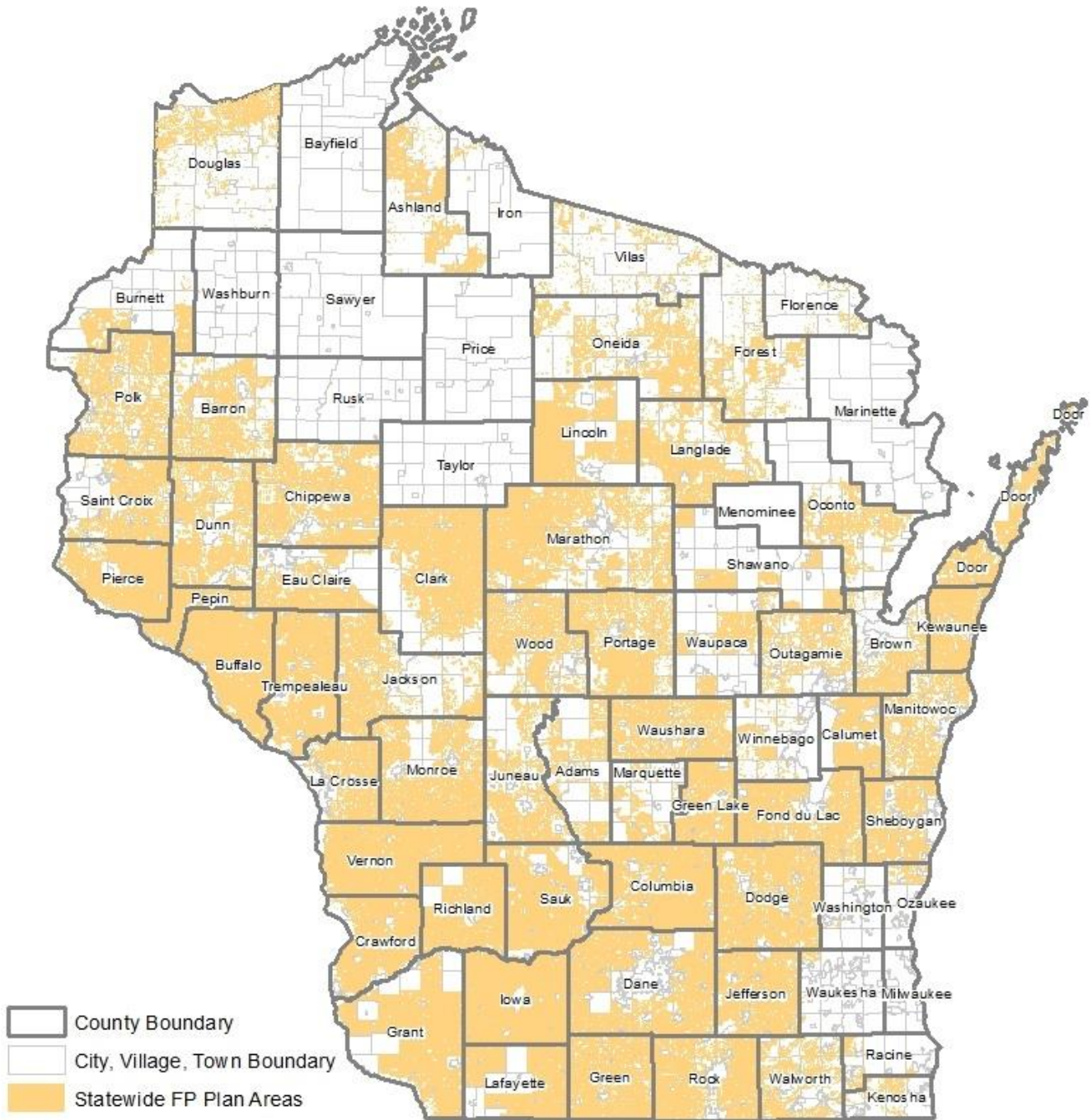
taxes. Also, the income and franchise tax provisions relating to assessments, refunds, appeals, collection, interest, and penalties allowed under the pre-2010 farmland preservation credit also apply to the per-acre farmland preservation credit.

2009 Act 28 deleted the requirement for existing credit claimants that a lien must be placed on any land: (a) rezoned out of a farmland preservation zoning district; (b) under a farmland preservation agreement that is relinquished prior to its specified expiration date; or (c) granted a condi-

tional use permit for a land use that is not an agricultural use. Under the pre-2010 credit, the lien remained in place until the owner of the land made a payment to the state equal to the farmland preservation tax credits received by the owner of the land during the preceding 10 years plus interest. Under the per-acre credit, the use of liens was replaced with conversion fees, as described in Chapter 1. Conversion fees remain in effect for farmland preservation agreements entered into after July 1, 2009, and terminated prior to their specified expiration date.

APPENDIX I

Farmland Preservation Plan Areas as of December, 2018



APPENDIX II

Farmland Preservation Plan Expirations and Planning Grant Awards*

County	Preservation Plan		Planning Grants			County	Preservation Plan		Planning Grants		
	Last Certified	Expires	Award Year(s)	Disbursed	Available		Last Certified	Expires	Award Year(s)	Disbursed	Available
Adams	2017	2027	2014	19,486	514	Marathon	2013	2023	2011	30,000	0
Ashland	2016	2026	2014	30,000	0	Marinette ^a	1981	2014	---	---	---
Barron	2015	2025	2013	7,863	0	Marquette	2016	2025	2014	30,000	0
Bayfield	2018	2028	2016	12,115	12,115	Menominee ^a	---	---	---	---	---
Brown	2017	2027	2010, 2016	40,000	0	Milwaukee ^a	---	---	---	---	---
Buffalo	2018	2028	---	---	---	Monroe	2014	2024	2013	3,719	0
Burnett	2016	2026	2014, 2018	16,447	8,627	Oconto	2014	2024	2013	30,000	0
Calumet	2011	2019	2016	0	22,284	Oneida	2015	2025	2014	8,571	0
Chippewa	2015	2025	2011	4,287	0	Outagamie	2012	2022	2010, 2018	20,467	2,200
Clark	2017	2027	2015	10,000	0	Ozaukee	2013	2023	2010	30,000	0
Columbia	2013	2023	2011	30,000	0	Pepin	2016	2026	2013	15,888	0
Crawford	2017	2027	2014	27,792	2,208	Pierce	2013	2023	2011	30,000	0
Dane	2012	2022	2010	30,000	0	Polk	2014	2024	2012	30,000	0
Dodge	2011	2021	2010	17,000	0	Portage	2016	2026	2013	13,116	0
Door	2014	2024	2011	10,100	0	Price	1983	2017	---	---	---
Douglas	2018	2028	2014, 2018	28,470	1,530	Racine	2013	2023	2010	30,000	0
Dunn	2016	2026	2011	12,456	0	Richland	2016	2026	2014	30,000	0
Eau Claire	2015	2025	2012	30,000	0	Rock	2014	2024	2010	30,000	0
Florence	2016	2026	2014	16,636	6,377	Rusk	2018	2028	2016	27,083	2,917
Fond du Lac	2012	2022	2011	30,000	0	St. Croix	2012	2022	2010	30,000	0
Forest	2015	2025	2015	9,084	0	Sauk	2013	2023	2011	30,000	0
Grant	2011	2021	---	---	---	Sawyer	1982	2016	2014	0	12,553
Green	2012	2022	2011	30,000	0	Shawano	2013	2023	2013	30,000	0
Green Lake	2016	2025	2014	24,045	0	Sheboygan	2013	2023	2011, 2018	25,862	1,663
Iowa	2016	2025	2013	30,000	0	Taylor	1981	2017	2018	0	25,176
Iron	2017	2027	2015, 2017	24,612	0	Trempealeau	2016	2026	2014, 2018	30,000	4,170
Jackson	2016	2026	2014	4,300	5,203	Vernon	2015	2025	2014	19,610	0
Jefferson	2011	2021	2010, 2018	30,000	30,000	Vilas	2015	2025	2014	5,122	0
Juneau	2013	2023	2013	16,184	0	Walworth	2012	2022	2010	30,000	0
Kenosha	2013	2023	2010	30,000	0	Washburn ^a	1982	2016	2014	0	15,500
Kewaunee	2016	2026	2015	0	15,000	Washington	2013	2023	2010	30,000	0
La Crosse	2012	2022	2010	30,000	0	Waukesha	2011	2021	---	---	---
Lafayette	2017	2027	2014	22,500	0	Waupaca	2014	2024	2013, 2018	30,000	11,584
Langlade	2014	2024	2014	20,186	0	Waushara	2015	2024	2013	10,500	0
Lincoln	2017	2027	2014	26,611	3,389	Winnebago ^b	2012	2019	2010, 2016	30,000	30,000
Manitowoc	2015	2024	2013	30,000	0	Wood	2015	2025	2014	9,567	0
Total										\$1,369,679	\$213,010

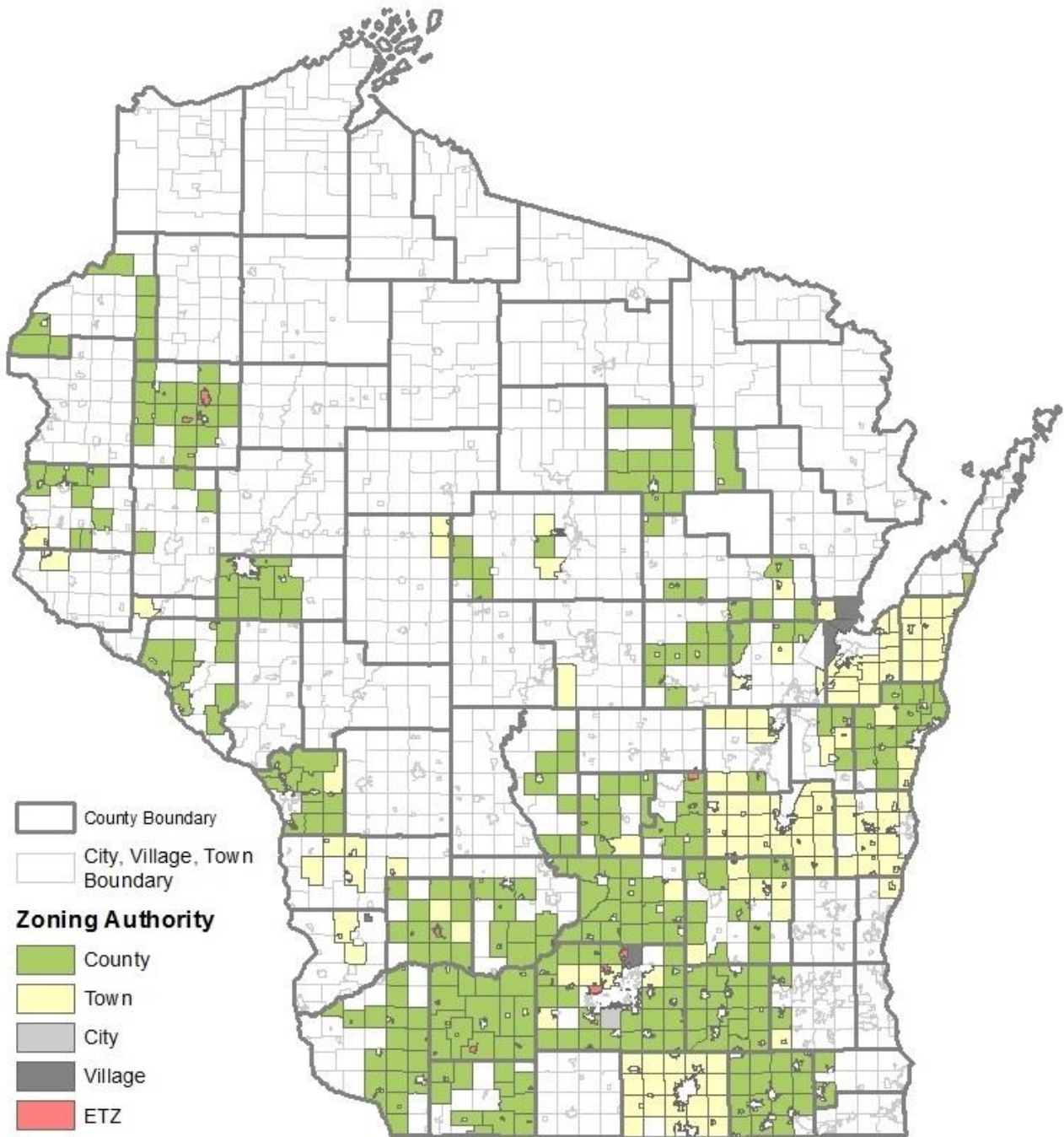
* Represents awards and available amounts as of August, 2018.

^a Marinette (expired in 2014) and Washburn (expired in 2016) have chosen not to update their plans. Menominee and Milwaukee have chosen not to develop farmland preservation plans.

^b Winnebago received an extension of two years, with its plan now expiring in 2019.

APPENDIX III

Farmland Preservation Zoning



Note: This map portrays cities, towns, villages, and extraterritorial zoning (ETZ) areas that have certified farmland preservation zoning as of December, 2018. It does not portray the boundaries of certified zoning districts.

APPENDIX III (continued)

Farmland Preservation Zoning

Ordinances and Expiration Dates by County and Municipality

(See notes section for reading guide)

BARRON (2026)

Cities of Barron (2018) and Rice Lake (2018). (Extraterritorial)
Towns of **Almena, Barron, Clinton, Crystal Lake, Cumberland, Dallas, Doyle, Maple Grove, Maple Plain, Oak Grove, Prairie Lake, Rice Lake, Stanford, Stanley, Sumner, and Turtle Lake.**

BROWN (2018)

Villages of Hobart (2028), Howard (2020), and Suamico (2018).
Towns of Eaton, Glenmore, Green Bay, Holland, Humboldt, Lawrence, Ledgeview, Morrison, New Denmark, Pittsfield, Rockland, Scott, and Wrightstown.

BURNETT (2028)

Towns of **Anderson, Dewey, Rusk, Swiss, and Trade Lake.**

CALUMET (2019)

Towns of **Brillion, Charlestown, Chilton (2020), Rantoul, and Woodville.**

CLARK (2018)

Towns of Colby and Mayville.

COLUMBIA (2024)

Towns of **Arlington, Caledonia, Columbus, Courtland (2023), Dekorra, Fort Winnebago, Fountain Prairie, Hampden, Leeds, Lewiston, Lodi, Lowville, Marcellon, Newport, Otsego, Pacific, Springvale, West Point, and Wycena.**

CRAWFORD (2018)

Village of Soldiers Grove.
Towns of Haney and Utica.

DANE (2024)

City of Fitchburg.
Villages of Dane, Deforest (2023), Waunakee (2023), and Windsor (2025).
Towns of **Albion, Berry, Black Earth, Blooming Grove, Blue Mounds, Christiana, Cottage Grove, Cross Plains, Dane, Deerfield, Dunkirk, Dunn, Madison, Mazomanie, Medina, Montrose, Oregon, Perry, Pleasant Springs, Primrose, Roxbury, Rutland, Springfield, Sun Prairie, Vermont, Verona, Vienna, Westport, and York.**

DODGE (2022)

Towns of Burnett (2021), Calamus, Chester, **Elba, Fox Lake, Herman, Hurtisford, Lebanon, LeRoy, Lomira, Oak Grove,** Portland (2021), **Shields, Theresa, Trenton, and Williamstown (2024).**

DOOR (2025)

Town of **Clay Banks.**

DUNN (2026)

Towns of **Grant, Lucas, and Wilson.**

EAU CLAIRE (2025)

Towns of **Brunswick, Clear Creek, Drammen, Lincoln, Otter Creek, Pleasant Valley, Seymour, Union, and Washington.**

FOND DU LAC (2024)

Towns of Alto (2023), Ashford (2025), Auburn (2023), Byron (2023), Calumet (2023), Eden, Eldorado (2023), Empire (2023), Fond Du Lac, Forest, Friendship, Lamartine (2023), Marshfield, Metomen, Oakfield (2023), Osceola, Ripon, Rosendale, Springvale (2025), Taycheedah (2023), and Waupun.

GRANT (2021)

Towns of **Clifton, Ellenboro, Fennimore, Harrison, Hickory Grove, Jamestown, Liberty, Lima, Millville, Mount Hope, Mount Ida, Paris, Platteville, Potosi, South Lancaster, Watterstown, and Wingville.**

GREEN LAKE (2027)

City of Berlin. (Extraterritorial)
Towns of **Berlin, Brooklyn, Green Lake, Mackford, Manchester, and Marquette.**

IOWA (2026)

City of Mineral Point. (Extraterritorial)
Village of Highland (2027).

Towns of **Arena, Brigham, Clyde, Dodgeville, Eden, Highland, Linden, Mifflin, Mineral Point, Moscow, Pulaski, Ridgeway, Waldwick, and Wyoming.**

JEFFERSON (2022)

Towns of **Aztalan, Cold Spring, Concord, Farmington, Hebron, Ixonia, Jefferson, Koshkonong, Lake Mills, Milford, Oakland, Palmyra, Sullivan, Sumner, Waterloo, and Watertown.**

KEWAUNEE (2027)

Towns of Ahnapee, Carlton (2018), Casco, Franklin, Lincoln (2018), Luxemburg, Montpelier (2026), Pierce (2019), Red River, and West Kewaunee.

LA CROSSE (2025)

Towns of **Bangor, Barre, Burns (2023), Farmington, Greenfield, Hamilton, Holland, Onalaska, Shelby, and Washington.**

LAFAYETTE (2018)

Towns of **Argyle, Belmont, Elk Grove, Fayette, Gratiot, Kendall, Lamont, Monticello, Shullsburg, Wayne, and Wiota.**

LANGLADE (2025)

Towns of **Ackley, Ainsworth, Antigo, Elcho, Neva, Norwood, Parrish, Peck, Polar, Price, Rolling, Vilas, and Wolf River.**

MANTOWOC (2025)

Towns of **Cato, Centerville, Cooperstown, Eaton, Franklin (2027), Gibson, Kossuth, Liberty, Manitowoc, Manitowoc Rapids, Maple Grove, Meeme, Mishicot, Newton, Rockland, Two Creeks, and Two Rivers.**

MARATHON (2025)

Towns of **Brighton, Eau Pleine, Hull, Marathon, McMillan, Mosinee (2026), and Stettin.**

MARQUETTE (2026)

Towns of **Buffalo, Crystal Lake, Harris, Mecan, Moundville, Neshkoro, Newton, Packwaukee, and Westfield.**

OUTAGAMIE (2023)

Towns of **Black Creek (2024), Cicero, Deer Creek, Hortonia (2024), Kaukauna, Maple Creek, and Seymour.**

OZAUKEE (2024)

Town of **Belgium.**

PEPIN (2028)

Town of **Waterville.**

PIERCE (2026)

Town of **River Falls.**

PORTAGE (2026)

Town of **Grant.**

RACINE (2025)

Towns of **Burlington and Waterford.**

RICHLAND (2027)

City of **Richland Center (2018).** (Extraterritorial)
Towns of **Akan, Buena Vista, Dayton, Eagle, Forest, Henrietta, Ithaca (2018), Marshall, Orion, Richland, Rockbridge (2018), Westford, and Willow.**

ROCK (2025)

Towns of **Avon, Beloit, Bradford, Center, Clinton, Fulton, Harmony, Janesville (2024), Johnstown, La Prairie (2018), Lima, Magnolia, Milton, Plymouth (2024), Porter, Rock (2024), Spring Valley, Turtle and Union (2024).**

APPENDIX III (continued)

Farmland Preservation Zoning

Ordinances and Expiration Dates by County and Municipality

(See notes section for reading guide)

ST. CROIX (2024)

Towns of **Baldwin, Cylon, Erin Prairie, Pleasant Valley, Rush River, Somerset, Stanton, and Star Prairie.**

SAUK (2024)

Towns of **Excelsior, Franklin, Honey Creek, Ironton, Prairie Du Sac, Reedsburg, Sumpter, Troy, and Westfield.**

SHAWANO (2024)

Towns of **Aniwa, Fairbanks, Grant, Hartland, Maple Grove, Navarino, and Washington.**

SHEBOYGAN (2026)

Towns of **Greenbush (2018), Herman (2025), Holland, Lima, Lyndon, Mosel, Plymouth (2025), Russell (2024), Scott, Sheboygan Falls (2018), and Sherman (2025).**

VERNON (2027)

Towns of **Christiana, Coon, Harmony, Stark (2025), and Viroqua.**

WALWORTH (2025)

Towns of **Darien, Delavan, East Troy, Geneva, Lafayette, La Grange, Linn, Lyons, Richmond, Sharon, Spring Prairie, Sugar Creek, Troy, Walworth, and Whitewater.**

WAUKESHA (2022)

Towns of **Eagle, Oconomowoc, and Ottawa.**

WAUPACA (2025)

Towns of **Bear Creek, Lebanon, Lind, Little Wolf, Matteson, Saint Lawrence, Scandinavia and Union.**

WAUSHARA (2027)

City of **Berlin. (Extraterritorial)**

WINNEBAGO (2018)

Towns of **Clayton (2020), Neenah, Nekimi, Nepeuskun (2020), Utica, Vinland, Winchester, and Wolf River (2020).**

Total Agricultural Zoning Occurrences

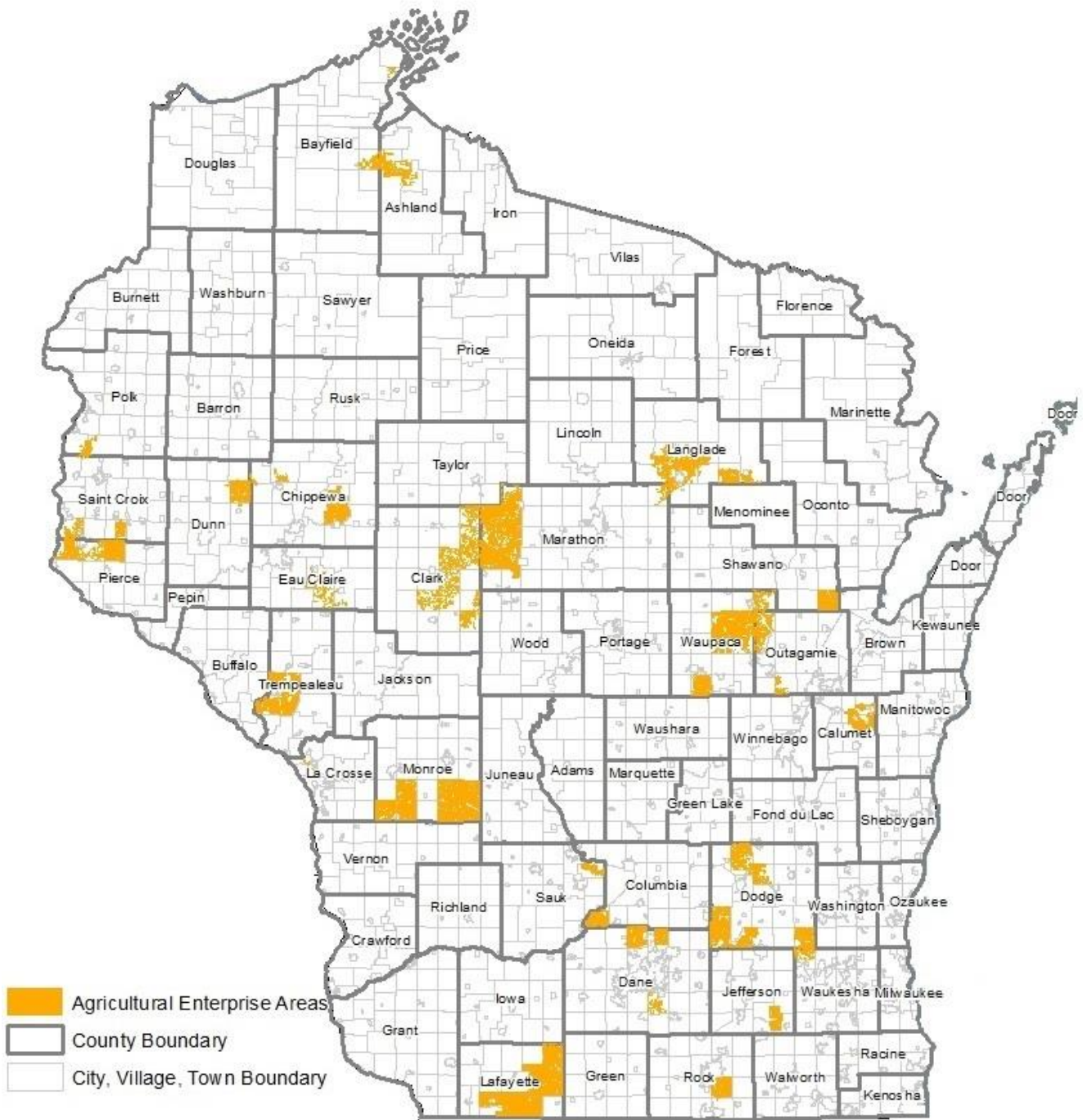
Towns, County Zoning	270
Towns, Self-Administered Zoning	121
Village-Administered Zoning	9
City-Administered Zoning	<u>7</u>
Total	407

Notes:

- Expiration dates for each municipality are those listed for the county, unless otherwise noted.
- **Bold** type indicates zoning administered by the county.
- Normal type indicates zoning administered by another entity, such as a village, city, or town. These are areas in which: (a) counties have not created farmland preservation zoning ordinances; or (b) the entities have rejected county farmland preservation zoning ordinances in favor of their own zoning.
- Any county, town, village, or city not listed has not adopted a farmland preservation zoning ordinance, or has had their ordinance certification expire.

APPENDIX IV

Agricultural Enterprise Areas (AEAs) as of January 1, 2019



APPENDIX IV (continued)

Agricultural Enterprise Areas (AEAs) as of January 1, 2019

Agricultural enterprise areas approved since 2009 Act 28 are listed below. The areas listed below do not in all cases include the entire jurisdiction of each town. Owners of acres in the enterprise area are eligible to enter into farmland preservation (FP) agreements and claim at least the minimum tax credit of \$5 per acre. In addition, for towns identified as having farmland preservation zoning, owners of lands that are located both in the enterprise areas and in farmland preservation zoning districts may be eligible for the maximum tax credit of \$10 per acre. Acreage listed as under farmland preservation zoning should be considered estimated.

<u>AEA Name</u>	<u>County</u>	<u>Total Acreage</u>	<u>F.P. Zoning Acreage</u>	<u>Municipality</u>	<u>Under F.P. Zoning</u>	<u>Effective Date</u>
Antigo Flats	Langlade, Marathon	74,104	61,397	Town of Ackley (Langlade)	Yes	2011
				Town of Antigo (Langlade)	Yes	2011
				Town of Neva (Langlade)	Yes	2011
				Town of Peck (Langlade)	Yes	2011
				Town of Polar (Langlade)	Yes	2011
				Town of Price (Langlade)	Yes	2011
				Town of Rolling (Langlade)	Yes	2011
				Town of Vilas (Langlade)	Yes	2013
				Town of Harrison (Marathon)	No	2013
Ashippun-Oconomowoc	Dodge, Waukesha	28,833	9,499	Town of Ashippun (Dodge)	No	2011
				Town of Oconomowoc (Waukesha)	Yes	2011
Bayfield	Bayfield	2,821	0	Town of Bayfield	No	2011
Bloomer Area	Chippewa	4,380	0	Town of Bloomer	No	2011
Burnett	Dodge	14,736	14,736	Town of Burnett	Yes	2012
Cadott Area Cooperative	Chippewa	34,141	0	Town of Goetz	No	2011*
				Town of Arthur	No	2016
Elba-Portland	Dodge	38,571	38,571	Town of Elba	Yes	2013
				Town of Portland	Yes	2013
Evergreen-Wolf River AEA	Langlade	19,842	6,004	Town of Evergreen	No	2017
				Town of Wolf River	Yes	2017
Farming for the Future AEA	Trempealeau	62,929	0	Town of Arcadia	No	2019
Farming Forward AEA	Waupaca	19,262	19,262	Town of Lind	Yes	2018
Fairfield	Sauk	9,501	0	Town of Fairfield	No	2012
Friends in Agriculture	Clark	16,705	0	Town of Fremont	No	2015
				Town of Lynn	No	2015

APPENDIX IV (continued)

Agricultural Enterprise Areas (AEAs) as of January 1, 2019

<u>AEA Name</u>	<u>County</u>	<u>Total Acreage</u>	<u>F.P. Zoning Acreage</u>	<u>Municipality</u>	<u>Under F.P. Zoning</u>	<u>Year Awarded</u>
Fields, Waters and Woods	Ashland Bayfield, Bad River Band	41,212	0	Town of Ashland (Ashland)	No	2014
				Town of Marengo (Ashland)	No	2014
				Town of White River (Ashland)	No	2014
				Town of Kelly (Bayfield)	No	2014
				Bad River Band of Lake Superior Chippewa Indian Reservation	No	2014
Greenville Greenbelt	Outagamie	6,178	0	Town of Greenville	No	2015*
Golden Triangle AEA	Eau Claire	21,394	18,792	Town of Washington	Yes	2016
				Town of Lincoln	Yes	2016
				Town of Otter Creek	Yes	2016
				Town of Bridge Creek	No	2016
Halfway Creek Prairie	La Crosse	1,647	1,647	Town of Holland	Yes	2013
				Town of Onalaska	Yes	2013
The Headwaters of Southwest Monroe County	Monroe	86,306	0	Town of Clifton	No	2015
				Town of Glendale	No	2015
				Town of Wellington	No	2015
				Town of Wilton	No	2015
Heart of America's Dairyland	Clark, Marathon	225,511	118,229	Town of Beaver (Clark)	No	2012
				Town of Colby (Clark)	Yes	2012
				Town of Loyal (Clark)	No	2012
				Town of Mayville (Clark)	Yes	2012
				Town of Unity (Clark)	No	2012
				Town of Brighton (Marathon)	Yes	2013
				Town of Hull (Marathon)	Yes	2013
				Town of Frankfort (Marathon)	No	2014
				Town of Holton (Marathon)	No	2014
				Town of Johnson (Marathon)	No	2014
				Town of Weston (Clark)	No	2015
				Town of York (Clark)	No	2015
				Town of Eau Pleine (Marathon)	Yes	2015
Town of McMillan (Marathon)	Yes	2015				
Town of Bern (Marathon)	No	2015				
Hilbert Ag Land on Track	Calumet	28,217	28,217	Town of Brillion	Yes	2012
				Town of Chilton	Yes	2012
				Town of Rantoul	Yes	2012
				Town of Woodville	Yes	2012
La Prairie	Rock	20,698	20,698	Town of La Prairie	Yes	2011
				Town of Turtle	Yes	2011
Maple Grove	Shawano	21,669	21,669	Town of Maple Grove	Yes	2011
North-West Pierce County AEA	Pierce	51,069	12,525	Town of Clifton	No	2017
				Town of River Falls	Yes	2017
				Town of Martell	No	2017

APPENDIX IV (continued)

Agricultural Enterprise Areas (AEAs) as of January 1, 2019

<u>AEA Name</u>	<u>County</u>	<u>Total Acreage</u>	<u>F.P. Zoning Acreage</u>	<u>Municipality</u>	<u>Under F.P. Zoning</u>	<u>Year Awarded</u>
Pecatonica	Lafayette	45,776	34,698	Town of Argyle	Yes	2013
				Town of Blanchard	No	2013
				Town of Lamont	Yes	2013
Rush River Legacy	St. Croix	8,370	8,370	Town of Rush River	Yes	2011
Scenic Ridge and Valley AEA Region	Monroe	62,494	0	Town of Jefferson	No	2016
				Town of Portland	No	2016
				Town of Wells	No	2016
Scuppernong	Jefferson	14,015	14,015	Town of Cold Spring	Yes	2011
				Town of Hebron	Yes	2011
				Town of Palmyra	Yes	2011
				Town of Sullivan	Yes	2011
Shields-Emmet	Dodge	16,041	12,656	Town of Emmet	No	2013
				Town of Shields	Yes	2013
Southwest Lead Mine Region	Lafayette	103,143	103,143	Town of Gratiot	Yes	2014
				Town of Monticello	Yes	2014
				Town of Shullsburg	Yes	2014
				Town of Wiota	Yes	2014
Squaw Lake	Polk, St. Croix	9,942	1,624	Town of Alden (Polk)	No	2011
				Town of Farmington (Polk)	No	2011
				Town of Somerset (St. Croix)	Yes	2011
				Town of Star Prairie (St. Croix)	No	2011
Three Rivers AEA	Outagamie, Waupaca	111,186	110,281	Town of Bear Creek (Outagamie)	Yes	2019
				Town of Deer Creek (Outagamie)	Yes	2019
				Town of Maple Creek (Outagamie)	Yes	2019
				Town of Lebanon (Waupaca)	Yes	2019
				Town of Little Wolf (Waupaca)	Yes	2019
				Town of Matteson (Waupaca)	Yes	2019
Town of Union (Waupaca)	Yes	2019				
Town of Dunn	Dane	10,038	10,038	Town of Dunn	Yes	2011
Town of Grant	Chippewa, Dunn	25,920	22,291	Town of Auburn (Chippewa)	No	2014
				Town of Cooks Valley (Chippewa)	No	2014
				Town of Colfax (Dunn)	No	2014
				Town of Grant (Dunn)	Yes	2014
				Town of Otter Creek (Dunn)	No	2014
Town of Sand Creek (Dunn)	No	2014				
Town of Troy AEA	St. Croix	10,800	8,770	Town of Troy	No	2019
Trenton	Dodge	26,492	26,492	Town of Trenton	Yes	2012

APPENDIX IV (continued)

Agricultural Enterprise Areas (AEAs) as of January 1, 2019

<u>AEA Name</u>	<u>County</u>	<u>Total Acreage</u>	<u>F.P. Zoning Acreage</u>	<u>Municipality</u>	<u>Under F.P. Zoning</u>	<u>Year Awarded</u>
Vienna-Dane-Westport	Dane	20,663	20,663	Town of Dane	Yes	2013
				Town of Vienna	Yes	2013
				Town of Westport	Yes	2013
West Point	Columbia	15,888	15,757	Town of West Point	Yes	2015
Windsor	Dane	<u>10,775</u>	<u>10,775</u>	Town of Windsor	Yes	2011
Total		1,321,269	770,819			

* Total acres were expanded in 2016.

APPENDIX V

Farmland Preservation Agreements

Total Active Agreements – August, 2018

County	Agreements	Total Acres	County	Agreements	Total Acres
Adams	2	305	Marathon	105	19,274
Ashland	4	2,015	Marinette	4	587
Barron	15	2,024	Marquette	1	258
Bayfield	7	1,238	Menominee	0	0
Brown	0	0	Milwaukee	0	0
Buffalo	42	10,225	Monroe	53	12,026
Burnett	0	0	Oconto	3	305
Calumet	17	3,868	Oneida	1	620
Chippewa	25	4,023	Outagamie	2	389
Clark	264	54,107	Ozaukee	0	0
Columbia	19	3,766	Pepin	12	2,142
Crawford	8	1,846	Pierce	28	6,290
Dane	10	1,030	Polk	24	4,238
Dodge	73	11,505	Portage	1	152
Door	7	675	Price	4	805
Douglas	3	583	Racine	0	0
Dunn	5	1,586	Richland	20	4,728
Eau Claire	22	5,347	Rock	10	1,835
Florence	2	516	Rusk	6	1,052
Fond Du Lac	0	0	Sauk	60	10,494
Forest	0	0	Sawyer	0	0
Grant	30	7,634	Shawano	28	4,429
Green	40	5,705	Sheboygan	0	0
Green Lake	3	405	St. Croix	8	1,659
Iowa	0	0	Taylor	9	1,720
Iron	0	0	Trempealeau	76	13,259
Jackson	3	865	Vernon	28	3,393
Jefferson	5	502	Vilas	0	0
Juneau	12	1,673	Walworth	0	0
Kenosha	0	0	Washburn	1	427
Kewaunee	0	0	Washington	2	78
La Crosse	4	917	Waukesha	4	398
Lafayette	59	11,547	Waupaca	13	2,038
Langlade	120	30,012	Waushara	5	1,320
Lincoln	0	0	Winnebago	0	0
Manitowoc	0	0	Wood	10	1,251
			Total	1,319	259,086

APPENDIX V (continued)

Farmland Preservation Agreements

Agreements Entered Under 2009 Act 374			Active Agreements Modified to Claim Post-2010 Farmland Preservation Tax Credit*		
County	Agreements	Total Acres	County	Agreements	Total Acres
Barron	1	140	Ashland	1	628
Bayfield	2	571	Barron	1	165
Buffalo	5	1,520	Chippewa	4	718
Burnett	1	92	Clark	5	662
Chippewa	3	620	Columbia	1	130
Clark	1	74	Crawford	3	932
Crawford	1	250	Dodge	4	810
Dodge	1	122	Dunn	1	140
Grant	2	1,228	Grant	2	589
Green	3	394	Green	6	1,123
Jackson	1	163	Jackson	2	671
Juneau	1	368	Lafayette	4	590
Langlade	2	509	Langlade	3	631
Marathon	2	378	Marathon	3	832
Monroe	1	230	Monroe	1	2,365
Oconto	1	263	Pierce	1	190
Pierce	5	1,318	Richland	8	2,086
Polk	2	415	St. Croix	1	280
Richland	5	916	Sauk	14	2,804
Rusk	5	914	Shawano	2	400
Shawano	1	481	Trempealeau	2	316
Taylor	3	344	Vernon	2	378
Trempealeau	12	3,564	Waupaca	<u>1</u>	<u>240</u>
Vernon	6	537	Total	72	17,680
Waushara	<u>2</u>	<u>741</u>			
Totals	69	16,152			

*As of August, 2018.

APPENDIX V (continued)

Farmland Preservation Agreements

Post-2009 Act 28 Agreements in Agricultural Enterprise Areas (AEAs)*

County	Agreements	Total Acres	AEA
Ashland	3	1,386	Fields, Waters and Woods
Calumet	15	3,546	Hilbert Ag Land on Track
Chippewa	3	487	Bloomer Area
Chippewa	9	1,564	Cadott Area
Clark	23	6,427	Friends in Agriculture
Clark	230	46,629	Heart of America's Dairyland
Columbia	6	1,635	West Point
Dane	1	90	Vienna-Dane-Westport
Dane	9	940	Windsor AEA
Dodge	3	206	Ashippun-Oconomowoc
Dodge	16	2,911	Burnett
Dodge	15	3,230	Elba-Portland
Dodge	3	299	Shields-Emmet
Dodge	10	1,743	Trenton
Dunn	1	893	Town of Grant
Eau Claire	22	5,347	Golden Triangle
Jefferson	5	502	Scuppernong
La Crosse	4	917	Halfway Creek Prairie
Lafayette	22	4,135	Pecatonica
Lafayette	22	5,207	Southwest Lead Mine Region
Langlade	108	28,392	Antigo Flats
Langlade	5	667	Evergreen-Wolf River
Marathon	8	1,270	Antigo Flats
Marathon	69	13,264	Heart of America's Dairyland
Monroe	18	4,561	Scenic Ridge and Valley
Monroe	18	2,702	The Headwaters of Southeast Monroe
Outagamie	2	389	Greenville Greenbelt
Pierce	10	2,788	North-West Pierce
Polk	4	1,142	Squaw Lake
Rock	10	1,835	La Prairie
Saint Croix	2	722	Rush River Legacy
Sauk	3	2,234	Fairfield
Shawano	16	2,607	Maple Grove
Waukesha	4	398	Ashippun-Oconomowoc
Waupaca	<u>0</u>	<u>0</u>	Farming Forward
Total	699	151,065	

* As of August, 2018.