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**Farmland Preservation Program  
and Tax Credits**



# Farmland Preservation Program and Tax Credits

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# Farmland Preservation Program and Tax Credits

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## Introduction

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Between 1950 and 2000, agricultural acreage in Wisconsin declined by about one-third, from approximately 24 million acres to 16 million acres. As of 2021, the U.S. Department of Agriculture's National Agricultural Statistics Service estimates 14.2 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 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 outlines current farmland preservation programs and related tax credits. For discussion of farmland preservation programs before 2009 Act 28, refer to prior versions of this informational paper entitled, "Working Lands and Farmland Preservation Tax Credits" and "Farmland Preservation and Tax Relief Credits" 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.

*FARMLAND PRESERVATION PROGRAM*

DATCP's farmland preservation program consists 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 may enact to further goals of keeping certain lands in agricultural use; and (c) agricultural enterprise areas, which are 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.

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**Farmland Preservation Plans**

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All counties are required to adopt a farmland preservation plan. However, Milwaukee and Menominee Counties for several years prior to the 2009 farmland preservation program changes did

not have a certified plan and have indicated they do not intend to create one. Further, Marinette, Price, Sawyer, and Washburn Counties have had plans expire since the 2009 program changes and have not initiated the process 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 code Chapter 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. As of August, 2022, Columbia, Grant, Green, Marathon, Outagamie, St. Croix, Sauk and Waukesha Counties have applied for and received extensions of plan expiration.

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.

Farmland preservation planning grants are budgeted general purpose revenues (GPR) of \$210,000 annually during the 2021-23 biennium. Approximately \$2 million GPR in planning grants have been awarded through 2022. A summary of planning grant awards by county and year is provided in Appendix II.

2009 Act 28 also created an appropriation for farmland preservation planning grants from the segregated (SEG) working lands fund, discussed later in greater detail, although no funding has ever been authorized from the appropriation.

DATCP has commonly lapsed amounts budgeted for planning grants to the general fund. Since 2011-12, these lapses have totaled \$1,759,000, including \$186,100 in 2020-21 and \$35,900 in 2021-22.

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## **Farmland Preservation Zoning**

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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 seven million acres in Wisconsin were under a certified farmland preservation zoning ordinance as

of July 1, 2022. This equates to 20% of the state's 34.7 million land acres and 49% of its 14.3 million estimated farmland acres.

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. Further, villages and cities may also exercise extraterritorial jurisdiction in accordance with statutory provisions, allowing them to exercise approval powers over zoning activities taking place up to three miles outside the corporation limits, depending on the size of the jurisdiction. Appendix III includes a map of municipalities with farmland preservation-zoned land. The map is color coded to reflect the administering authority for farmland preservation zoning in each municipality.

Farmland preservation zoning districts may coincide with other zoning designations that impose additional classifications and requirements on the use of the land. These other designations are known as overlay districts. If 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 their parents or children, or a person earning more than 50% of 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 for a non-farm 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 of the statutes 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

**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.

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 is 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. The map in Appendix III shows municipalities with active farmland preservation zoning ordinances as of July 1, 2022.

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 of the statutes 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, 2022, must have a zoning ordinance recertified by December 31, 2023, to prevent landowners' farmland preservation tax credit eligibility from lapsing for the 2023 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. In these cases, an ordinance would have to be recertified in its entirety.

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.

A conversion fee applied to land removed from a farmland preservation zoning district from January 1, 2010, to July 1, 2011. However, the fee for zoning conversions was repealed by 2011

**Table 2: Farmland Preservation Zoning Acres Converted**

Calendar Year	Acres	Units Reporting
2012	3,329	117
2013	4,450	177
2014	9,523	171
2015	4,669	163
2016	4,461	80
2017	4,666	83
2018	4,811	92
2019	4,245	85
2020	4,040	162
2021	5,531	163

Wisconsin Act 32. Revenues from the collected fees are discussed later in Chapter 1.

### **Special Assessments**

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

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### **Agricultural Enterprise Areas**

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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.

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. In some cases, DATCP 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.

As of January 1, 2023, the state has 47 AEAs located in 30 counties and comprising 1,577,000 acres, or 78% of the total statutory cap. A map and listing of AEAs is provided in Appendix IV.

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## Farmland Preservation Agreements

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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, 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's website.]

Under farmland preservation agreements available currently, 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 2023 average Grade 1 use value of \$293 per acre, the conversion fee would be \$879 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 general purpose revenue (GPR), which are due on terminated farmland preservation agreements in effect prior to Act 28, and segregated (SEG) revenues to the working lands fund for agreements entered or modified following Act 28. (Fees for terminating pre-Act 28 agreements are also calculated differently than for newer agreements.)

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



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

Year	Total Payments	Affected Acreage
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
2018-19	6,700 (SEG)	8
2019-20	2,500 (SEG)	3
2020-21	1,700 (SEG)	3
2021-22	9,900 (SEG)	15
Total	\$367,200 (\$335,200) (GPR) (\$32,000) (SEG)	7,574

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 1,095 farmland preservation

agreements covering approximately 233,400 acres were in effect in Wisconsin in 2022. This total includes: (a) 858 agreements covering 187,900 acres created under the current regime and within agricultural enterprise areas; (b) 202 agreements covering 35,600 acres that took effect prior to 2009-10 under previous contract terms; and (c) 35 agreements covering 10,000 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. Table 4 shows expired or expiring agreements and associated acreage by year beginning in 2013. The increase in expiring agreements beginning in 2026 reflects the 15-year term being reached for agreements initiated after the 2009 Act 28 changes to the farmland preservation program.

**Table 4: Acreage Expiring from Farmland Preservation Agreements by Year**

Year	Agreements Expiring	Total Acreage	Average Acreage
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	161	28,549	177.3
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	<u>29</u>	<u>5,924</u>	204.3
Subtotal	1,375	254,383	185.0
2023	29	5,934	204.6
2024	29	6,942	239.4
2025	20	3,763	188.2
2026	126	32,376	254.8
2027	<u>165</u>	<u>34,181</u>	207.2
Subtotal	369	83,196	225.5

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**Soil and Water Conservation**

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The farmland preservation program requires 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 code Chapter NR 151 (runoff management) under the Department of Natural Resources (DNR), while administrative code Chapter ATCP 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 ATCP 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 17 counties surveyed in 2021, 35% noted that it was either very difficult or they did not have the staff to complete DATCP monitoring requirements for conducting an inspection at least once 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 provides each county with a list of known participants in the program.

DATCP reports 40 of 72 counties use self-certification. Based on county reports, DATCP estimates 12,809 and 12,851 certificates of compliance were active in 2020 and 2021, respectively.

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 2020, 135 notices of noncompliance were issued, and 16 were later withdrawn. For 2021, 80 notices of noncompliance were issued, and 15 were later withdrawn. DATCP reports most counties work with noncompliant landowners to attain compliance before they issue a formal notice of noncompliance.

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### **DATCP Administration and the Working Lands Fund**

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DATCP farmland preservation programs are implemented by staff in DATCP's Division of Agricultural Resource Management. DATCP indicates six staff, constituting 3.0 full-time equivalent positions are partially or wholly assigned to farmland preservation program activities, with estimated annual position costs of \$276,600.

2009 Act 28 created an annual working lands SEG appropriation for DATCP administration. This appropriation has \$12,000 of expenditure authority annually in the 2021-23 biennium. 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 has no expenditure authority in the 2021-23 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 the Department of Administration (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, 2022, balance of \$99,000. The June 30, 2023, balance is estimated to be \$92,200. 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 2020-21	Actual 2021-22	Estimated 2022-23
Opening Balance	\$114,400	\$102,600	\$99,000
Conversion Fees	100	8,200	5,000
Other Income	100	200	200
Expenditures	-12,000	-12,000	-12,000
Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Closing Balance	\$102,600	\$99,000	\$92,200

## 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. In 2022, DATCP issued its 2019-21 biennial report, which is available on its website. DATCP reported several findings in the report:

- To address increasing costs of program compliance over time, DATCP recommends increasing the tax credit on eligible acreage, which has not been changed since 2009.
- DATCP should consider providing economic development incentives within AEAs to increase participation, including from unused farmland preservation planning grant appropriations. DATCP should also work to decrease the amount of time between establishing AEAs and providing credit eligibility to landowners who sign agreements.
- DATCP should continue to work with counties to identify and address the most significant obligations associated with conservation compliance monitoring to increase program efficiency.
- DATCP staff should prioritize updating outreach materials and providing additional technical resources for program implementation to maintain and create relationships between landowners, conservation staff, local governments, and other stakeholders.

*FARMLAND PRESERVATION TAX CREDITS*

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.

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**Pre-2010 Farmland Preservation Tax Credit**

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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, was to encourage local governments to develop farmland preservation policies. The requirement of land use provisions was to ensure 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 property tax relief is refundable, meaning it 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. Pre-2010 farmland preservation tax credits are to be 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. Therefore, 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. In addition, all participants must comply with certain soil and water conservation standards.

As under current law, 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 a farmland zoning district before the owner could sign a contract.

The size of this credit for an individual claimant 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.

Preservation agreements signed prior to July 1, 2009, 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. There were 1,095 farmland preservation agreements covering approximately 232,800 acres in Wisconsin in 2022, including 202 agreements covering 35,000 acres claiming the pre-2010 credit.

For agreements terminated or relinquished prior to the expiration date specified in the agreement, a lien is to be placed on the property in the amount of the credits claimed in the previous 10 years, with interest. The lien is payable to the state, and payments are deposited in the general fund, as discussed in Chapter 1. This lien requirement for credit recapture was replaced under 2009 Act 28 with conversion fees, which remain in effect for farmland preservation agreements entered into after July 1, 2009.

### 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 2012-13 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 the 2020 tax year, this data shows approximately 640 individual claimants, excluding corporate claimants, under the pre-2010 credit. The claims covered approximately 107,000 acres and averaged \$3.55 per acre.

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### Per-Acre Farmland Preservation Tax Credit

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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 claims by fiscal year. For the 2020 tax year, DOR data shows approximately 10,335 individual claimants, excluding corporate claimants, under the per-acre credit. These claims covered 2.1 million acres and averaged \$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 858 per-acre farmland preservation agreements covering approximately 187,900 acres were in effect in 2022. These acres generally would be eligible for

**Table 6: Farmland Preservation Tax Credits**

Fiscal Year	Pre-2010 Credits	Per-Acre Credits	Total Credits
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
2018-19	*	*	17,275,100
2019-20	*	*	17,104,700
2020-21	*	*	16,713,400
2021-22	*	*	16,441,700

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

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. There were 35 modified agreements covering 10,000 acres in effect in 2022.

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 their 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.

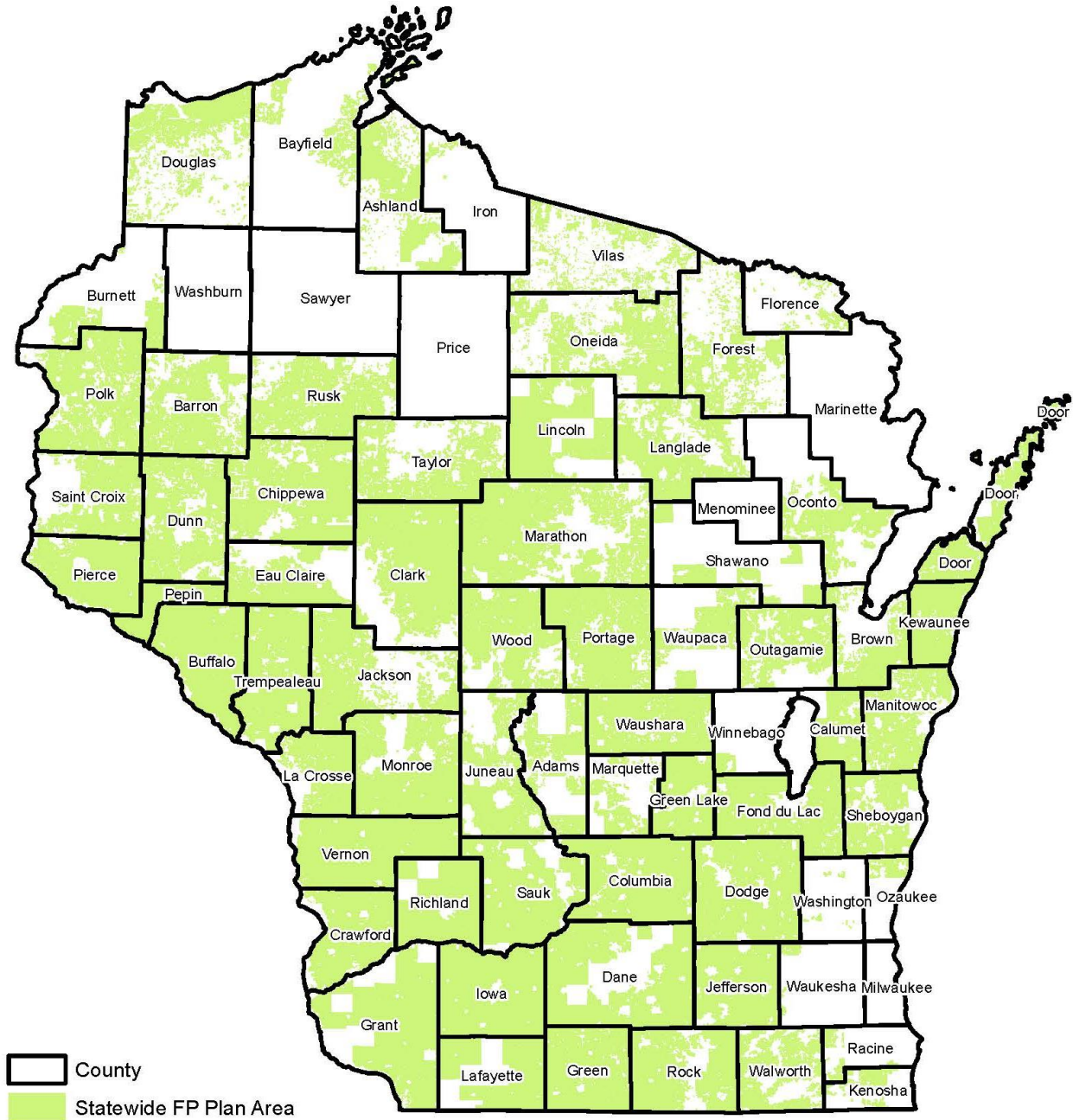
2009 Act 28 deleted the requirement for existing credit claimants that a lien must be placed on any land: (a) rezoned out of a farmland preservation zoning district; (b) under a farmland preservation agreement that is relinquished prior to its specified expiration date; or (c) granted a conditional use permit for a land use that is not an agricultural use. 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 March, 2022



## APPENDIX II

### Farmland Preservation Plan Expirations and Planning Grant Awards <sup>a</sup>

County	<u>Preservation Plan</u>		<u>Planning Grants</u>		County	<u>Preservation Plan</u>		<u>Planning Grants</u>	
	<u>Last Certified</u>	<u>Expires</u>	<u>Award Year(s)</u>	<u>Total Grant Awards</u>		<u>Last Certified</u>	<u>Expires</u>	<u>Award Year(s)</u>	<u>Total Grant Awards</u>
Adams	2022 <sup>b</sup>	2027	2014	\$20,000	Marathon	2016 <sup>b</sup>	2024	2011, 2022	\$60,000
Ashland	2016	2026	2014	30,000	Marinette <sup>c</sup>	1981	2014	-	-
Barron	2021 <sup>b</sup>	2025	2013	29,000	Marquette	2020 <sup>b</sup>	2025	2014	30,000
Bayfield	2018	2028	2016	24,230	Menominee <sup>c</sup>	-	-	-	-
Brown	2017	2027	2010, 2016	40,000	Milwaukee <sup>c</sup>	-	-	-	-
Buffalo	2018	2028	-	-	Monroe	2014	2024	2014	6,494
Burnett	2018 <sup>b</sup>	2026	2014, 2018	25,075	Oconto	2014	2024	2013	30,000
Calumet	2021 <sup>b</sup>	2029	2016	22,284	Oneida	2015	2025	2014	8,974
Chippewa	2015	2025	2011	30,000	Outagamie	2021	2023	2010, 2018, 2019, 2021	63,370
Clark	2020 <sup>b</sup>	2027	2015, 2019	11,083	Ozaukee	2013	2023	2010	30,000
Columbia	2017 <sup>b</sup>	2025	2011	30,000	Pepin	2016	2026	2013	17,000
Crawford	2017	2027	2014	30,000	Pierce	2015 <sup>b</sup>	2023	2011, 2022	57,894
Dane	2019 <sup>b</sup>	2022	2010, 2021	60,000	Polk	2014	2024	2012	30,000
Dodge	2021 <sup>b</sup>	2031	2010, 2021	21,715	Portage	2016	2026	2013	13,116
Door	2014	2024	2011	10,100	Price	1983	2017	-	-
Douglas	2018	2028	2014, 2018	30,000	Racine	2015 <sup>b</sup>	2023	2010, 2021	60,000
Dunn	2020 <sup>b</sup>	2026	2011	30,000	Richland	2018 <sup>b</sup>	2026	2014	30,000
Eau Claire	2015	2025	2012	30,000	Rock	2018 <sup>b</sup>	2024	2010	30,000
Florence	2016	2026	2014	23,013	Rusk	2018	2028	2016	30,000
Fond du Lac	2021	2031	2011, 2020	60,000	St. Croix	2019 <sup>b</sup>	2024	2010, 2020	44,519
Forest	2016 <sup>b</sup>	2025	2015	9,084	Sauk	2015 <sup>b</sup>	2025	2011	30,000
Grant	2019 <sup>b</sup>	2023	2019, 2022	11,469	Sawyer <sup>c</sup>	1982	2016	2014	12,553
Green	2012	2024	2011	30,000	Shawano	2014 <sup>b</sup>	2023	2013	30,000
Green Lake	2018 <sup>b</sup>	2025	2014	30,000	Sheboygan	2019 <sup>b</sup>	2023	2011, 2018	31,663
Iowa	2020 <sup>b</sup>	2025	2013, 2019	31,676	Taylor	2021	2031	2018	25,176
Iron	2017	2027	2015, 2017	24,612	Trempealeau	2018 <sup>b</sup>	2026	2014, 2018	34,170
Jackson	2016	2026	2014	9,503	Vernon	2017 <sup>b</sup>	2025	2014	30,000
Jefferson	2021	2031	2010, 2018	60,000	Vilas	2015	2025	2014	19,000
Juneau	2013	2023	2013	16,184	Walworth	2015 <sup>b</sup>	2022	2010, 2021	49,167
Kenosha	2013	2023	2010	30,000	Washburn <sup>c</sup>	1982	2016	2014	15,500
Kewaunee	2019 <sup>b</sup>	2026	2015, 2019	30,000	Washington	2013	2023	2010	30,000
La Crosse	2015 <sup>b</sup>	2022	2010, 2021	60,000	Waukesha	2018 <sup>b</sup>	2023	-	-
Lafayette	2019 <sup>b</sup>	2027	2014, 2019	25,859	Waupaca	2019 <sup>b</sup>	2024	2013, 2018	41,584
Langlade	2020 <sup>b</sup>	2024	2014, 2019	33,094	Waushara	2014	2024	2013	10,500
Lincoln	2017	2027	2014	30,000	Winnebago	2021 <sup>b</sup>	2030	2010, 2016	60,000
Manitowoc	2022 <sup>b</sup>	2024	2013	30,000	Wood	2015	2025	2014	9,567
Total									\$1,988,227

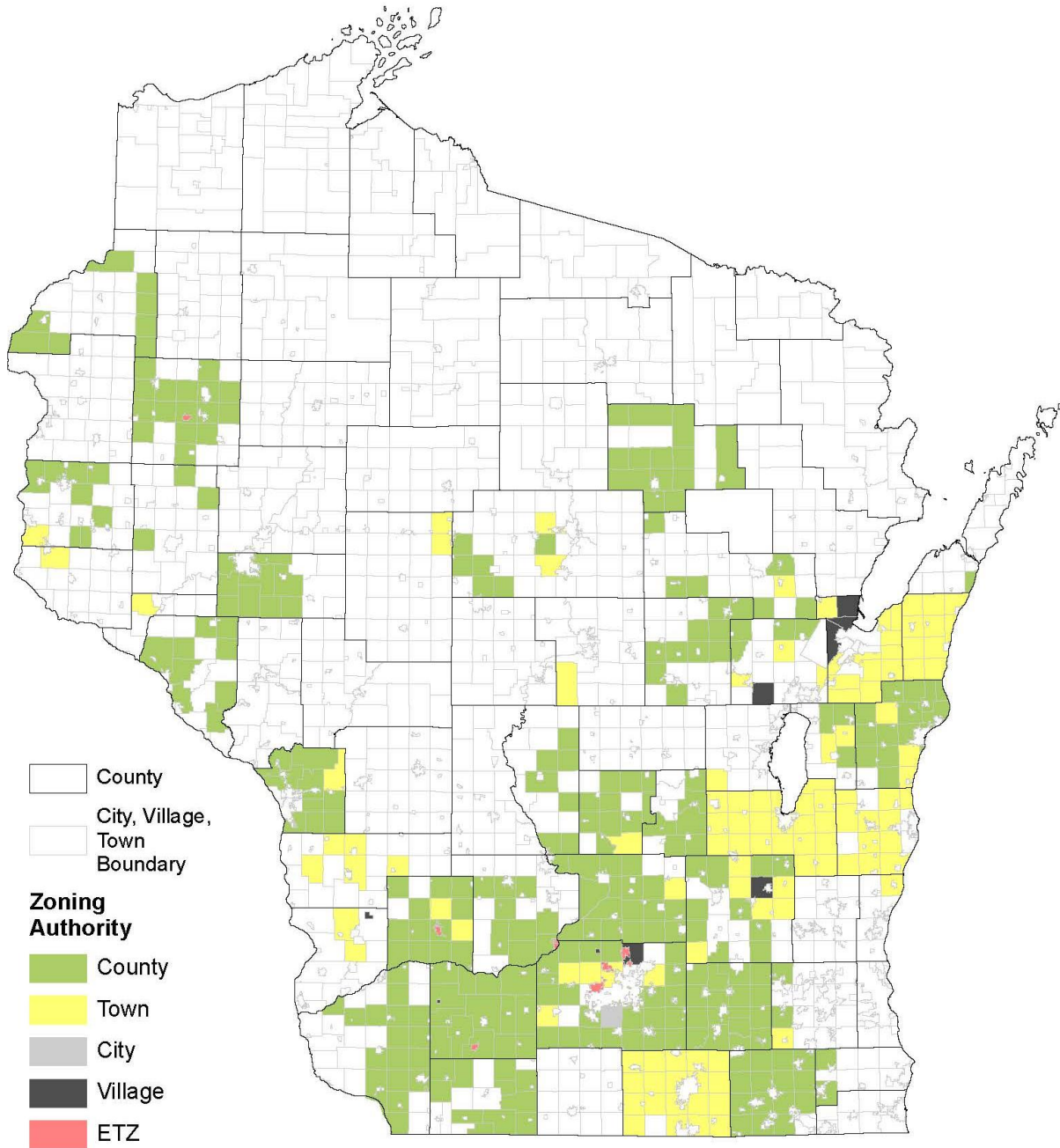
<sup>a</sup> Certifications are as of August 30, 2022, and awards are through the 2021-22 grant cycle.

<sup>b</sup> Date of last certification reflects the last amendment to the plan, which still expires based on its original certification date.

<sup>c</sup> Marinette (expired in 2014), Price (expired in 2017), Sawyer (expired in 2016), and Washburn (expired in 2016) have not updated their plans. Menominee and Milwaukee have never created a farmland preservation plan.

## APPENDIX III

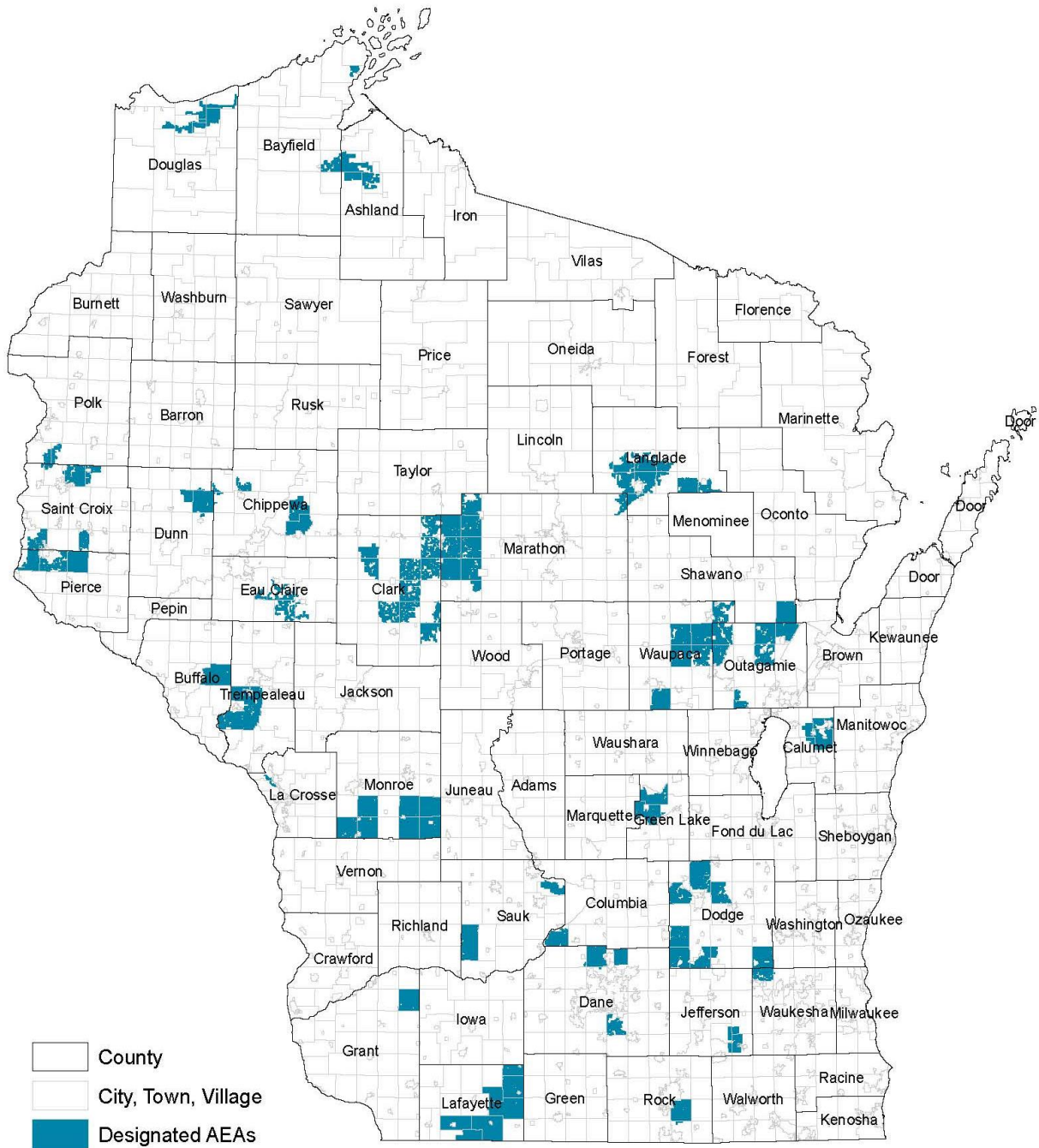
### Farmland Preservation Zoning



Note: This map portrays cities, towns, villages, and extraterritorial zoning (ETZ) areas that have certified farmland preservation zoning as of July 1, 2022. It does not portray the boundaries of certified zoning districts.

# APPENDIX IV

## Agricultural Enterprise Areas (AEAs) as of January 1, 2023



## APPENDIX IV (continued)

### Agricultural Enterprise Areas (AEAs) as of January 1, 2023

<u>Year Designated</u>	<u>Name</u>	<u>Acreage</u>	<u>County</u>	<u>Estimated Farmland Preservation Zoning Acreage</u>
2011	Antigo Flats	73,110	Langlade, Marathon	65,657
2011	Ashippun-Oconomowoc	28,910	Dodge, Waukesha	9,079
2011	Bayfield	2,821	Bayfield	0
2011	Bloomer Area	4,380	Chippewa	0
2011	Cadott Area	34,141	Chippewa	0
2011	La Prairie	20,698	Rock	20,546
2011	Maple Grove	21,669	Shawano	21,378
2011	Rush River Legacy	8,370	St. Croix	7,437
2011	Scuppermong	14,015	Jefferson	13,859
2011	Squaw Lake	9,994	Polk, St. Croix	1,744
2011	Town of Dunn	10,038	Dane	8,699
2011	Windsor	10,775	Dane	10,204
2012	Burnett	14,527	Dodge	14,517
2012	Fairfield	9,501	Sauk	0
2012	Heart of America's Dairyland	224,906	Clark, Marathon	84,050
2012	Hilbert Ag Land on Track	28,217	Calumet	26,553
2012	Trenton	26,492	Dodge	25,557
2013	Elba-Portland	37,359	Dodge	37,224
2013	Halfway Creek Prairie	1,647	La Crosse	1,471
2013	Pecatonica	44,962	Lafayette	33,028
2013	Shields-Emmet	15,555	Dodge	12,169
2013	Vienna-Dane-Westport	20,604	Dane	19,610
2014	Fields, Waters and Woods	39,311	Ashland, Bayfield	0
2014	Southwest Lead Mine Region	101,921	Lafayette	99,565
2014	Town of Grant	31,132	Chippewa, Dunn	22,215
2015	Friends in Agriculture	16,705	Clark	0
2015	Greenville Greenbelt	6,178	Outagamie	6,058
2015	The Headwaters of Southeast Monroe County	86,306	Monroe	0
2015	West Point	15,752	Columbia	14,663
2016	Golden Triangle	21,394	Eau Claire	18,791
2016	Scenic Ridge and Valley	62,494	Monroe	0
2017	Evergreen-Wolf River	19,842	Langlade	6,003
2017	Northwest Pierce County	51,069	Pierce	12,525
2018	Farming Forward	19,262	Waupaca	19,256
2019	Farming for the Future	61,416	Trempealeau	0
2019	Three Rivers	111,186	Outagamie, Waupaca	110,281
2019	Town of Troy	10,744	St. Croix	8,770
2020	Bear Creek	30,691	Sauk	0
2020	Castle Rock Township	23,040	Grant	0
2020	South Fork	20,417	Clark	0
2021	Cicero Blackmour	45,984	Outagamie	44,402
2021	Town of Westford	16,246	Dodge	0
2021	St. Marie	19,725	Green Lake	0
2022	Montana Society for Responsible Land Use	29,751	Buffalo	0
2022	Northern Douglas Society	32,921	Douglas	0
2023	Stanton Farmland Heritage Preservation	23,771	St. Croix	21,125
2023	Town of Princeton	17,031	Green Lake	0
<b>Total</b>	<b>47</b>	<b>1,576,981</b>	<b>30</b>	<b>796,436</b>

## APPENDIX V

### Farmland Preservation Agreements

#### Total Active Agreements - 2022

County	Agreements	Total Acres	County	Agreements	Total Acres
Adams	1	197	Marathon	102	19,388
Ashland	4	2,187	Marinette	0	0
Barron	1	120	Marquette	1	258
Bayfield	1	74	Menominee	0	0
Brown	0	0	Milwaukee	0	0
Buffalo	20	4,736	Monroe	65	15,373
Burnett	0	0	Oconto	1	41
Calumet	15	3,571	Oneida	1	620
Chippewa	17	3,332	Outagamie	15	3,426
Clark	258	53,443	Ozaukee	0	0
Columbia	15	2,723	Pepin	5	896
Crawford	4	1,270	Pierce	18	4,002
Dane	10	915	Polk	8	2,225
Dodge	62	11,164	Portage	0	0
Door	3	273	Price	2	400
Douglas	1	192	Racine	0	0
Dunn	9	2,641	Richland	9	1,988
Eau Claire	29	7,581	Rock	10	1,752
Florence	0	0	Rusk	0	0
Fond du Lac	0	0	St. Croix	4	836
Forest	0	0	Sauk	50	11,603
Grant	19	4,669	Sawyer	0	0
Green	25	3,858	Shawano	23	3,627
Green Lake	7	1,063	Sheboygan	0	0
Iowa	0	0	Taylor	1	275
Iron	0	0	Trempealeau	32	6,584
Jackson	1	508	Vernon	13	1,585
Jefferson	8	1,086	Vilas	0	0
Juneau	4	395	Walworth	0	0
Kenosha	0	0	Washburn	1	427
Kewaunee	0	0	Washington	0	0
La Crosse	4	916	Waukesha	5	478
Lafayette	53	10,232	Waupaca	31	8,428
Langlade	123	31,270	Waushara	0	0
Lincoln	0	0	Winnebago	0	0
Manitowoc	0	0	Wood	4	806
			<b>Total</b>	<b>1,095*</b>	<b>233,425</b>

\*In some instances, one agreement may cross county lines, resulting in double counting across counties. Total represents actual agreements.

## APPENDIX V (continued)

### Farmland Preservation Agreements

#### Per-Acre Credit Agreements in Agricultural Enterprise Areas (AEAs)\*

County	AEA	Agreements	Total Acres
Ashland	Fields, Waters and Woods	4	2,187
Calumet	Hilbert Ag Land on Track	15	3,571
Chippewa	Bloomer Area	3	487
Chippewa	Cadott Area	11	2,283
Clark	Friends in Agriculture	23	6,427
Clark	Heart of America's Dairyland	233	46,901
Clark	South Fork	1	40
Columbia	West Point	9	1,952
Dane	Vienna-Dane-Westport	1	90
Dane	Windsor	9	825
Dodge	Ashippun-Oconomowoc	3	206
Dodge	Burnett	16	2,891
Dodge	Elba-Portland	16	3,388
Dodge	Shields-Emmet	3	299
Dodge	Town of Westford	7	1,812
Dodge	Trenton	10	1,740
Dunn	Town of Grant	8	2,438
Eau Claire	Golden Triangle	29	7,581
Grant	Castle Rock Township	9	2,317
Green Lake	St. Marie	7	1,064
Jefferson	Scuppernong	8	1,087
La Crosse	Halfway Creek Prairie	4	917
Lafayette	Pecatonica	24	4,270
Lafayette	Southwest Lead Mine Region	22	5,225
Langlade	Antigo Flats	116	30,483
Langlade	Evergreen-Wolf River	6	787
Marathon	Antigo Flats	8	1,308
Marathon	Heart of America's Dairyland	79	14,985
Monroe	Scenic Ridge and Valley	35	7,615
Monroe	The Headwaters of Southeast Monroe County	28	5,231
Outagamie	Cicero Blackmour	1	112
Outagamie	Greenville Greenbelt	2	389
Outagamie	Three Rivers	12	2,925
Pierce	Northwest Pierce County	11	2,968
Polk	Squaw Lake	4	1,142
Rock	La Prairie	10	1,752
Saint Croix	Rush River Legacy	2	722
Sauk	Bear Creek	15	3,491
Sauk	Fairfield	5	2,510
Shawano	Maple Grove	17	2,688
Trempealeau	Farming for the Future	2	1,070
Waukesha	Ashippun-Oconomowoc	5	478
Waupaca	Farming Forward	10	3,197
Waupaca	Three Rivers	<u>15</u>	<u>4,061</u>
<b>Total</b>		<b>858</b>	<b>187,913</b>

\* As of July 30, 2022.