

## PROGRAM AND ELIGIBILITY FOR USE-VALUE ASSESSMENT

Listed below are the eight programs that qualify as an agricultural use under Tax 18.05(1) paragraphs (d) and (e). As designated by a single asterisk, a devotion primarily to an agricultural use under Tax 18.05(1) paragraphs (a), (b), or (c) at the time of program enrollment is required for five of the eight programs. Examples of programs that are not a qualifying agricultural use are also provided. If land is enrolled in a program that is not a qualifying agricultural use, the land must be devoted primarily to an agricultural use under Tax 18.05(1) paragraphs (a), (b), or (c) in order to receive use-value assessment. Additional information is available at the following Internet sites.

- Chapter Tax 18: <http://www.legis.state.wi.us/rsb/code.htm>
- Agricultural Assessment Guide: <http://www.revenue.wi.gov/pubs/slf/pb061.pdf>
- Programs: <http://www.dnr.state.wi.us/>, <http://datcp.state.wi.us/>, <http://www.legis.state.wi.us/rsb/stats.html>, <http://www.nrcs.usda.gov/programs/>, <http://www.fsa.usda.gov/pas/publications/facts/pubfacts.htm>

Program	Abbrev.	Eligible for Use-Value	Program Description
Conservation Reserve Program	CRP	Yes	This program provides technical and financial assistance to farmers and ranchers for soil, water, and related natural resources on their lands in an environmentally beneficial and cost-effective manner.
Water Bank Program	WBP	Yes	This environmental program is designed to conserve surface waters; preserve and improve the wetlands; and increase migratory waterfowl habitat in nesting, breeding and feeding areas.
Agricultural Conservation Program	ACP	Yes	The program intends to assure a continued supply of food and fiber to maintain of a strong and healthy people and economy, and to provide for environmental conservation or enhancement.
Environmental Quality Incentives Program	EQIP	Yes*	This program intends to provide a voluntary conservation program for farmers and ranchers that promotes agricultural production and environmental quality as compatible national goals.
Conservation Contract Program	- - -	Yes*	This program enables a voluntary legal agreement that restricts the type and amount of development that may take place on portions of a landowner's property. Contracts may be established on marginal cropland and other environmentally sensitive lands for conservation, recreation, and wildlife purposes.
Stream Bank Protection Program	- - -	Yes*	This program was designed to protect water quality and the fish habitat of streams. DNR may acquire a permanent stream bank easement from the owner of land adjacent to the priority.
Conservation Reserve Enhancement Program	CREP	Yes*	This voluntarily program enrolls agricultural lands into conservation practices, such as riparian buffers, filter strips, wetland restorations, waterways and establishment of native grasslands.
Non-Point Source Water Pollution Abatement Program	- - -	Yes*	This program provides grants to local governmental units in both urban and rural watersheds.
Agricultural Management Assistance	AMA	No**	This program provides cost-share payments to agricultural producers to voluntarily address issues such as water management, water quality, and erosion control by incorporating conservation into their farming operations.
Conservation of Private Grazing Lands	CPGL	No**	This voluntary program helps owners and managers of private grazing land address natural resource concerns while enhancing the economic and social stability of grazing land enterprises and the rural communities that depend on them.
Conservation Security Program	CSP	No**	CSP is a voluntary program that provides financial and technical assistance to promote the conservation and improvement of soil, water, air, energy, plant and animal life, and other conservation purposes on Tribal and private working lands.
Conservation Technical Assistance	CTA	No**	This voluntary program provides conservation technical assistance to land-users, communities, units of state and local government, and other federal agencies in planning and implementing conservation systems.
Direct & Counter-Cyclical Payment Program	DCP	No**	The Direct and Counter-Cyclical Payment Program provides payments to eligible production on farms enrolled for the 2002 through 2007 crop years. Payments are computed using base acres and payment yields established for the farm. Direct Payments replace the Production Flexibility Contract Payments (PFC).

Wisconsin Department of Revenue

Bureau of Assessment Practices

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\*Enrollment in the program will qualify the land for agricultural classification and use-value assessment if the land was devoted primarily to an agricultural use under Tax 18.05(1) paragraphs (a), (b), or (c) at the time of enrollment.

\*\*The program is not a qualifying agricultural use. The land must be devoted primarily to an agricultural use under Tax 18.05(1) paragraphs (a), (b), or (c) to qualify for agricultural classification and use-value assessment.

## PROGRAM AND ELIGIBILITY FOR USE-VALUE ASSESSMENT, cont.

Emergency Watershed Protection Programs	EWP	No**	The purpose of the Emergency Watershed Protection (EWP) program is to undertake emergency measures, including the purchase of flood plain easements, for runoff retardation and soil erosion prevention to safeguard lives and property from floods, drought, and the products of erosion on any watershed whenever fire, flood or any other natural occurrence is causing or has caused a sudden impairment of the watershed.
Farm and Ranch Lands Protection Program	FRPP	No**	The program provides matching funds to help purchase development rights to keep productive farm and ranchland in agricultural uses.
Forestry Incentives Program	FIP	No**	This program supports good forest management practices on privately owned, non-industrial forest lands nationwide. FIP is designed to benefit the environment while meeting future demands for wood products. Eligible practices are tree planting, timber stand improvement, site preparation for natural regeneration, and other related activities.
Grassland Reserve Program	GRP	No**	This program offers landowners the opportunity to protect, restore, and enhance grasslands on their property.
Grazing Lands Conservation Initiative	GLCI	No**	This program is a nationwide collaborative process of individuals and organizations working to maintain and improve the management, productivity, and health of the nation's privately owned grazing land.
Healthy Forests Reserve Program	HFRP	No**	The Healthy Forests Reserve Program (HFRP) is a voluntary program established for the purpose of restoring and enhancing forest ecosystems to: 1) promote the recovery of threatened and endangered species, 2) improve biodiversity; and 3) enhance carbon sequestration.
Production Flexibility Contract	PFC	No**	This program (PFC) provided payments for eligible farms during the seven-year period 1996 to 2002. PFCs were replaced by the direct payment program.
Rural Abandoned Mine Program	RAMP	No**	This program reclaims soil and water resources of rural lands adversely affected by past coal mining practices.
Soil and Water Conservation Assistance	SWCA	No**	This program provides cost share and incentive payments to farmers and ranchers to address threats to soil, water, and related natural resources, including grazing land, wetlands, and wildlife habitat. SWCA will help landowners comply with environmental laws and make beneficial, cost-effective changes to cropping systems, grazing management, nutrient management, and irrigation.
Stewardship Incentive Program (Forest Service)	SIP	No**	This program provides technical and financial assistance to encourage non-industrial private forest landowners to keep their lands and natural resources productive and healthy.
Watershed Protection and Flood Prevention Program	- - -	No**	The Watershed Protection and Flood Prevention Act (PL 83-566), August 4, 1954, as amended, authorized NRCS to cooperate with States and local agencies to carry out works of improvement for soil conservation and for other purposes including flood prevention; conservation, development, utilization and disposal of water; and conservation and proper utilization of land. NRCS implements the Watershed Protection and Flood Prevention Act through three programs: <ul style="list-style-type: none"> <li>• Watershed Surveys and Planning</li> <li>• Watershed Protection and Flood Prevention Operations</li> <li>• Watershed Rehabilitation</li> </ul>
Watershed Rehabilitation		No**	This program constructs dams to ensure public health and safety issues.
Wetlands Reserve Program	WRP	No**	This voluntary program encourages landowners to protect, restore, and enhance wetlands on their property
Wildlife Habitat Incentives Program	WHIP	No**	This voluntary program helps develop and improve wildlife habitat primarily on private land.

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