2016 Assessor's Calendar of Events

Date	Event
January 1	Deadline to submit a final or amended 2015 Municipal Assessment Report (MAR), 2015 TID Assessment Report (TAR), and 2015 Annual Assessment Report (AAR)
February 1	DOR initiates assessor certification review if 2015 Final Municipal Assessment Report (MAR), TID Assessment Report (TAR), or Annual Assessment Report (AAR) was not filed
February 12	• Deadline to submit Provide Assessment Data (PAD) data for 2015 sales to be included on the Preliminary Assessment to Sales Ratio Report • **Reminder:** All assessments must be submitted online through PAD (https://ww2.revenue.wi.gov/RETRWebApp/application)
February 24	DOR notifies assessors of Preliminary Assessment to Sales Ratio Reports • Assessor to review useable and rejected sales reports for changes, including incorrectly posted assessments, and clerical errors • Notify the Equalization Bureau District Office of changes
March 11	• Final deadline to submit assessment information for 2015 sales in PAD to be included in or excluded from the Final Assessment to Sales Ratio Report • Final deadline to notify Equalization Bureau District Office if there are changes to previously submitted PAD assessment information
April 15	DOR notifies assessors of Final Assessment to Sales Ratio Reports
May 2	2016 Assessor electronic filing forms posted to DOR website (http://www.revenue.wi.gov/eserv/slfiling.html) • Exempt Computer Report (ECR) • Municipal Assessment Report (MAR) • TID Assessment Report (TAR)
May 2	Stratified assessment data due to Equalization Bureau District Offices (feedback on economic changes in district) – links to spreadsheet template are found in the instructions document (http://www.revenue.wi.gov/training/assess/stratfrm.pdf)
2nd Monday of May (ongoing)	Submit Annual Assessment Report (AAR) to DOR (http://www.revenue.wi.gov/eserv/slfiling.html) • Submit to municipality prior to or at Board of Review (BOR) • Submit to DOR within 30 days following BOR adjournment
June 13 (2nd Monday of June)	**Deadline to submit Municipal Assessment Report (MAR) –** information used for the August 15 Equalized Values and 2016 Net New Construction calculations

June 13* (2nd Monday of June)	• Deadline to submit TID Assessment Report (TAR)
	  o Due by midnight
	  o No extensions
	• **Note:** If no report is filed, no change in increment is given other than manufacturing property changes

June 13* (2nd Monday of June)	Deadline to submit Exempt Computer Reports (ECR) – Municipal and Tax Incremental District • Due by midnight • No extensions

Date	Event
July 31	Deadline to provide DOR with changes to 2017 forms, publications and online applications
August 1	Release of 2016 Preliminary Values • Equalized Values • Tax Incremental District Values • Net New Construction
August 15*	Release of 2016 Certified Values • Equalized Values • Tax Incremental District Values • Net New Construction
August 31	Exempt Computer Report (ECR) deadline • Can only file if submitted initial report by 2nd Monday in June • Information received determines 2016 computer aid payments
September 13-16	Municipal Assessor's Institute – Wilderness Resort, Wisconsin Dells
October 3	Deadline to file Final Municipal Assessment Report (MAR) to be used for Preliminary Major Class Comparison
October 9-11	Wisconsin Towns Association Annual Meeting – Holiday Inn, Stevens Point
November 1*	• 2016 Major Class Comparison Report posted to DOR website • Non-compliance notices sent to municipalities
November	2017 Annual Assessment Report (AAR) posted
December 1	• Letter sent to municipal clerk if Final Municipal Assessment Report (MAR) was not filed • If Initial Municipal Assessment Report (MAR) was estimated, final version must be submitted within 10 days of Board of Review (BOR) completion
December	2016 Assessor Meetings – dates to be announced

* Statutory Requirements

Equalization Bureau

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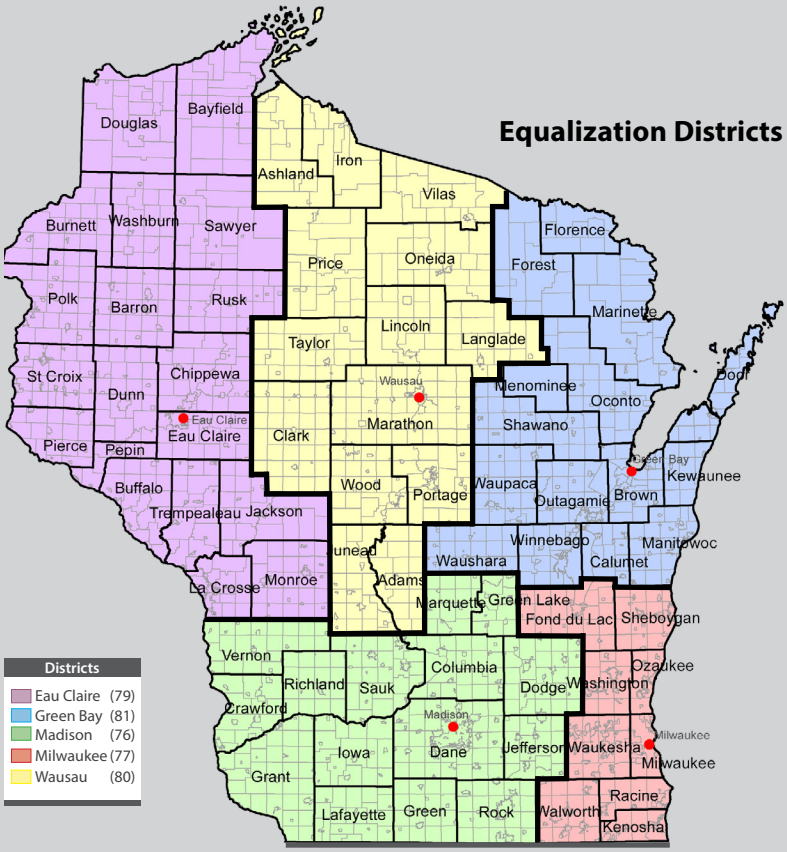
Department of Revenue - Equalization District Offices



Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
01	Adams	80	25	Iowa	76	48	Polk	79
02	Ashland	80	26	Iron	80	49	Portage	80
03	Barron	79	27	Jackson	79	50	Price	80
04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	77
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	72	Menominee	81	63	Vilas	80
17	Dunn	79	40	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	41	Monroe	79	65	Washburn	79
19	Florence	81	42	Oconto	81	66	Washington	77
20	Fond du Lac	77	43	Oneida	80	67	Waukesha	77
21	Forest	81	44	Outagamie	81	68	Waupaca	81
22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	76	47	Pierce	79	71	Wood	80

Equalization Bureau

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Counties – Brown, Calumet, Door, Florence, Fond du Lac, Forest, Green Lake, Kewaunee, Langlade, Manitowoc, Marinette, Marquette, Menominee, Oconto, Outagamie, Portage, Shawano, Sheboygan, Waupaca, Waushara, Winnebago

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Counties – Columbia, Crawford, Dane, Dodge, Grant, Green, Iowa, Jefferson, Lafayette, Richland, Rock, Sauk, Walworth, Waukesha (Western – C Delafield, C Oconomowoc, C Pewaukee, C Waukesha, T Delafield, T Eagle, T Genesee, T Lisbon, T Merton, T Mukwonago, T Oconomowoc, T Ottawa, T Summit , T Vernon, T Waukesha, V Big Bend, V Dousman, V Eagle, V Hartland, V Merton, V Mukwonago, V Nashotah, V North Prairie, V Oconomowoc Lake, V Pewaukee, V Sussex, V Wales)

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Counties – Kenosha, Milwaukee, Ozaukee, Racine, Washington, Waukesha (Eastern – C Brookfield, C Muskego, C New Berlin, T Brookfield, V Butler, V Elm Grove, V Lannon, V Menomonee Falls)

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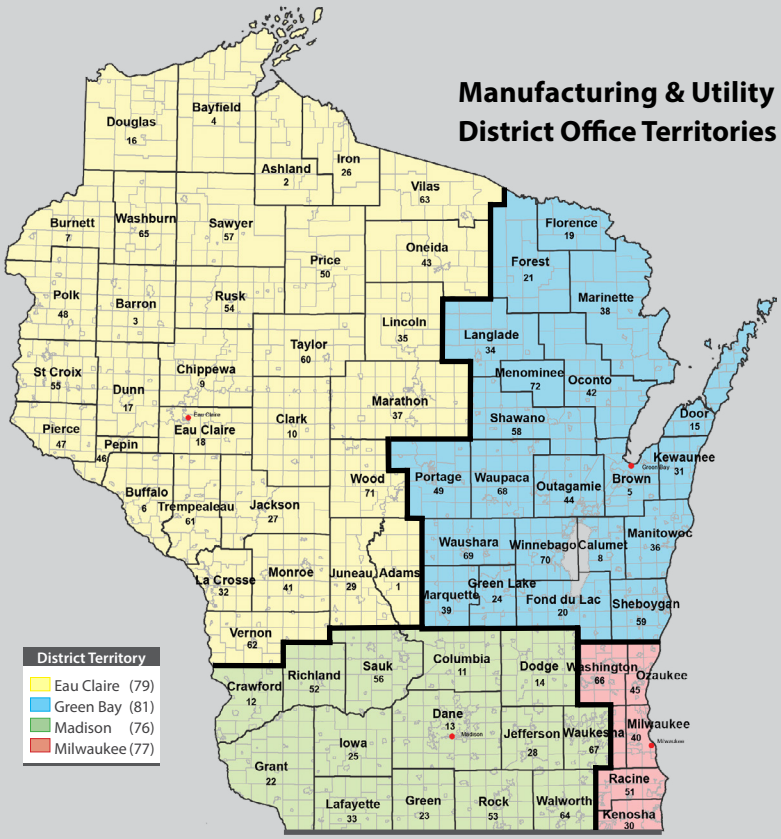
Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

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23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	81	47	Pierce	79	71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

Wisconsin Department of Revenue – State & Local Finance Division
Office of Technical and Assessment Services

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Education & Certification – bapdor@revenue.wi.gov

Wisconsin Property Assessment Manual, guides and state prescribed forms, assessor certification and complaints, Annual Assessment Report (AAR), agricultural land – use-value guidelines.

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Michelle Drea ..... 608-266-7180 michellem.drea@revenue.wi.gov

Technical Services – tif@revenue.wi.gov

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Local Government Services

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SOA, s. 74.41 Chargebacks, Apportionment of Taxes, School and Special District Equalized Values, State Payment Register, Treasurer Settlement, and County and Municipal Levy Limits

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Real Estate Transfer Returns, Fees and Exemptions, and Utility Aid

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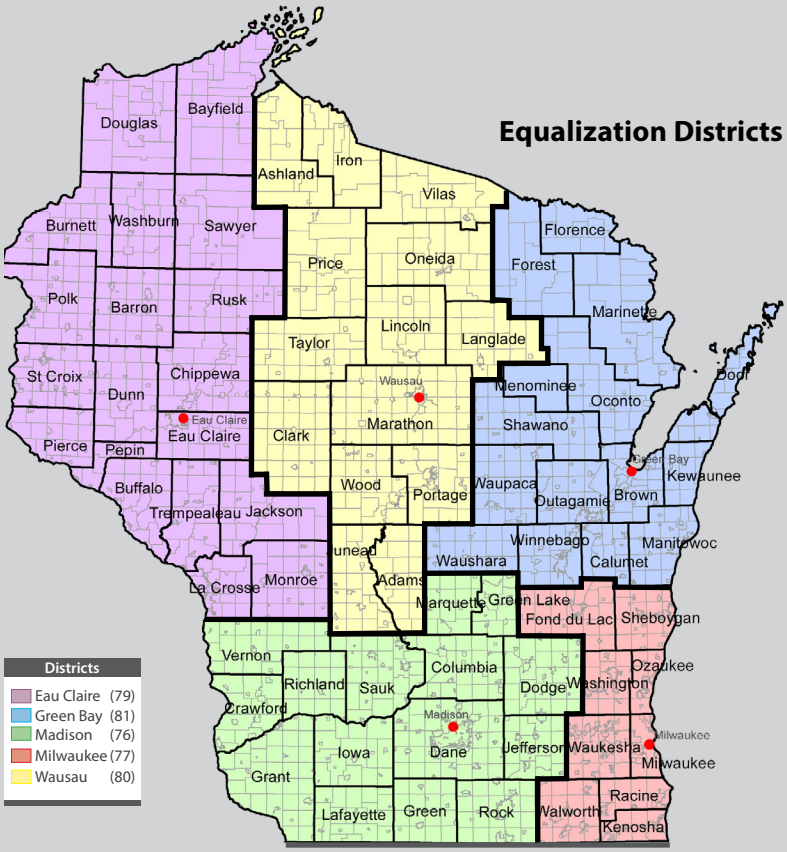

Wisconsin Counties - Alphabetical List

County Code	County Name	District Office	County Code	County Name	District Office	County Code	County Name	District Office
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02	Ashland	80	26	Iron	80	49	Portage	80
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04	Bayfield	79	28	Jefferson	76	51	Racine	77
05	Brown	81	29	Juneau	80	52	Richland	76
06	Buffalo	79	30	Kenosha	77	53	Rock	76
07	Burnett	79	31	Kewaunee	81	54	Rusk	79
08	Calumet	81	32	La Crosse	79	55	St. Croix	79
09	Chippewa	79	33	Lafayette	76	56	Sauk	76
10	Clark	80	34	Langlade	80	57	Sawyer	79
11	Columbia	76	35	Lincoln	80	58	Shawano	81
12	Crawford	76	36	Manitowoc	81	59	Sheboygan	77
13	Dane	76	37	Marathon	80	60	Taylor	80
14	Dodge	76	38	Marinette	81	61	Trempealeau	79
15	Door	81	39	Marquette	76	62	Vernon	76
16	Douglas	79	72	Menominee	81	63	Vilas	80
17	Dunn	79	40	Milwaukee	77	64	Walworth	77
18	Eau Claire	79	41	Monroe	79	65	Washburn	79
19	Florence	81	42	Oconto	81	66	Washington	77
20	Fond du Lac	77	43	Oneida	80	67	Waukesha	77
21	Forest	81	44	Outagamie	81	68	Waupaca	81
22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	76	47	Pierce	79	71	Wood	80

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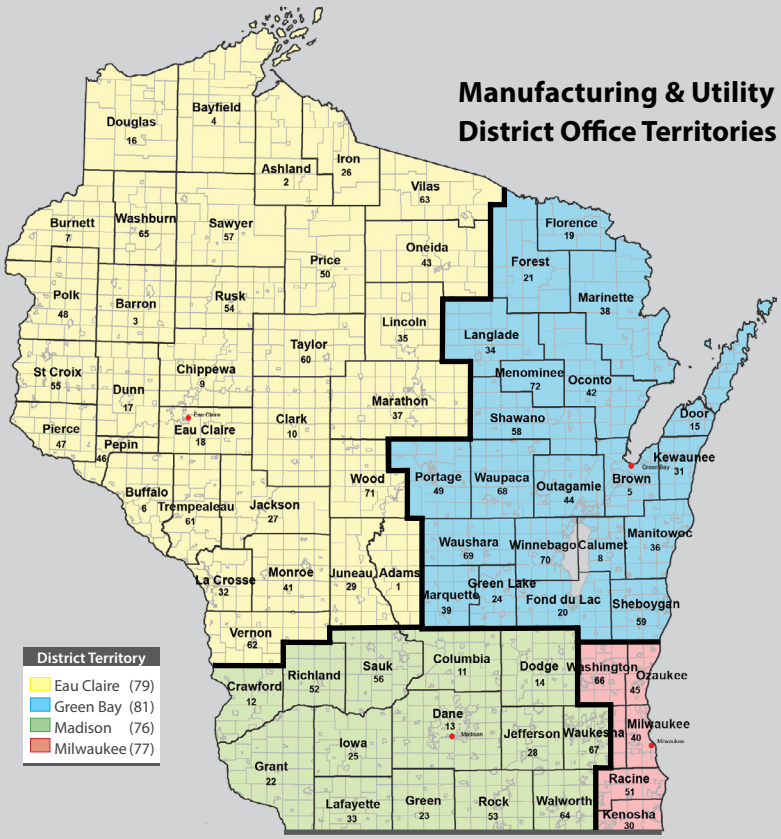
Department of Revenue - Manufacturing & Utility District Offices



Manufacturing & Utility Bureau

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Wisconsin Counties - Alphabetical List

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22	Grant	76	45	Ozaukee	77	69	Waushara	81
23	Green	76	46	Pepin	79	70	Winnebago	81
24	Green Lake	81	47	Pierce	79	71	Wood	79

Waukesha County Municipal - Assignment Detail

Municipality	Type	District Office	Municipality	Type	District Office
Big Bend	V	76	Milwaukee	C	77
Brookfield	T	77	Mukwonago	T	76
Brookfield	C	77	Mukwonago	V	76
Butler	V	77	Muskego	C	77
Chenequa	V	76	Nashotah	V	76
Delafield	T	76	New Berlin	C	77
Delafield	C	76	North Prairie	V	76
Dousman	V	76	Oconomowoc	T	76
Eagle	T	76	Oconomowoc	C	76
Eagle	V	76	Oconomowoc Lake	V	76
Elm Grove	V	77	Ottawa	T	76
Genesee	T	76	Pewaukee	V	76
Hartland	V	76	Pewaukee	C	76
Lac La Belle	V	76	Summit	V	76
Lannon	V	77	Sussex	V	76
Lisbon	T	76	Vernon	T	76
Men. Falls	V	77	Wales	V	76
Merton	V	76	Waukesha	T	76
Merton	C	76	Waukesha	C	76

Wisconsin Department of Revenue – State & Local Finance Division
Office of Technical and Assessment Services

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Tax 18 Conservation Programs

Wisconsin Department of Revenue

2016

Assessment Process

All taxable property in Wisconsin is assessed annually to establish a value. A municipal assessor uses market value and property inspection to complete the assessment. A value is assigned after these factors are considered.

Real estate classes

Under state law (70.32 (1-7), Wis. Stats.), a municipal assessor classifies all taxable real estate into one of the following categories:

Full value

Land and improvements (100 percent)

- Residential, commercial, manufacturing
- Other

Land only (50 percent)

- Undeveloped
- Agricultural forest

Use-value

Agricultural – land only

Agricultural Land

- Valuation standard differs from other classes since its assessed value is determined by the income it will produce being used as farmland
- According to state law, land must be "devoted primarily to agricultural use"
- **Includes these agricultural uses** – tilled land devoted to crop production, pastured land for livestock or land enrolled in certain programs
- **Primary use** – must be one of the above agricultural uses
- **History:**
  - » 1974 . . . . . State constitution amended to allow non-uniform taxation of ag land
  - » 1995 . . . . . State law amended to create use-value law, effective January 1, 1996
  - » 1996-1997 . . . . . Ag land assessments frozen at 1995 values
  - » 1998-2008 . . . . . Use-value phase-in period
  - » 1999 . . . . . Farmland Advisory Council ends phase-in period
  - » 2000-2003 . . . . . Full use-value assessment
  - » 2004-2005 . . . . . Ag land assessments frozen at 2003 values
  - » 2006 . . . . . Use-value formula revised – changes limited to annual change in Equalized Value
  - » 2007- present . . Values calculated based on revised formula
- **Intent:**
  - » Retain Wisconsin's family farms
  - » Protect Wisconsin's farm economy
  - » Reduce urban sprawl

Programs and Eligibility for Use-Value Assessment

This document lists the programs and easements that can qualify as agricultural use under Chapter Tax 18.05(1)(d). There are also programs and easements that do not qualify as agricultural under Chapter Tax 18.05(1)(d). 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 Chapter Tax 18.05(1) paragraphs (a), (b), or (c) to receive a use-value assessment.

Tax 18.05 Rule and the Effective Date

Tax 18.05(1) (d) and (e) were repealed and recreated to help maintain a current list of lands under a federal or state conservation easement or program qualifying as agricultural. The updated rule applies to the January 1, 2016 assessment.

Tax 18.05 Definitions

Agricultural use means any of the following:

a. Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS), United States, 1997, published by the executive office of the president, U.S. office of management and budget

b. Activities included in subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget. **Note:** Subsector 111 Crop Production and subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget, are reproduced in full in the Wisconsin property assessment manual under s. 73.03 (2a), Stats. In addition, copies are on file with the department and the legislative reference bureau.

c. Growing Christmas trees or ginseng

d. Land without improvements subject to a federal or state easement or enrolled in a federal or state program if all of the following apply:

   1. The land was in agricultural use under par. (a), (b), or (c) when it was entered into the qualifying easement or program
   2. Qualifying easements and programs shall adhere to standards and practices provided under the January 31, 2014 No. 697 version of s. ATCP 50.04, 50.06, 50.71, 50.72, 50.83, 50.88, 50.91, 50.96, or 50.98. The Wisconsin Property Assessment Manual, authorized under s. 73.03 (2a), Stats., shall list the qualifying easements and programs according to the ATCP provisions.
   3. a) The terms of the temporary easement or program do not restrict the return of the land to agricultural use under par. (a), (b), or (c) after the easement or program is satisfactorily completed, or
      b) The terms of an easement, contract, Compatible Use Agreement or conservation plan for that specific parcel authorized an agricultural use, as defined in par. (a), (b), or (c), for that parcel in the prior year

Discovering Program Lands

Enrollment in Federal programs through the Federal Natural Resources Conservation Service (NRCS) and Farm Service Agency (FSA) is confidential and not available to the public or assessors. The following identifies how landowners and assessors can share information for proper classification of land.

Landowners

An assessor may not know land is enrolled in a program or easement that qualifies for agricultural classification and use-value assessment. A landowner should contact the assessor to discuss the land, its use, and any program and easement information.

A landowner should:

1. Contact the assessor where the property is located
2. Provide the assessor with available land and program or easement information:
   - Completed Wisconsin Department of Revenue's Agricultural Classification Conservation Program Information Request (Form PR-324)
   - Copy of program contract or recorded easement
   - Property information as of enrollment date:
     - » Classification
     - » Maps
     - » Aerial photos
     - » Farm Serial Number (FSN) and Common Land Unit (CLU)
     - » Farm number, tract and field number
   - Map of parcels and enrolled acres
   - Copy of Compatible Use Agreements (CUAs)

     Landowners may request to conduct certain management practices through a Compatible Use Agreement including haying and grazing

     CUAs apply to Easement Programs only
3. If a landowner does not have a copy of the program contract, he/she should contact the administering state or federal agency, complete the to Release Information (FSA-2004) and submit to the county's United States Department of Agriculture Office
4. If a landowner disagrees with the assessor's classification, the appeal process is available

Assessors

An assessor should:

1. Review current assessment records, classifications, available program information, and any historical information
2. For questionable program and easement enrollment, provide landowners with the Wisconsin Department of Revenue's Agricultural Classification Conservation Program Information Request (Form PR-324)
3. Make sure the land meets the following for agricultural classification:
   a) Was in a qualifying agricultural use when entering into the easement or program (ex: if the land enrolled into a program during 2015, the January 1, 2015 assessment must be agricultural)
   b) Is in a qualifying program or easement listed in this publication on the current assessment date(ex: January 1, 2016)
   c) **One** of the following:

      Easement or program allows a return to agricultural use when the easement or program is completed

      Land has a Compatible Use Agreement for the prior production season that allowed for an agricultural use under (a), (b) or (c) (ex: crop production, animal production, Christmas trees, ginseng)

Production at time of enrollment (documentation)

Examples of what an assessor can use and landowners can provide:

- Air photo with date – signs of cropping, grazing evident
- Documents identifying crop history:
  - » Form CRP-1 (USDA-FSA) – farm number tract and field numbers must be identified
  - » Other crop history for year enrolled – agency documentation including:
    - Air photos
    - County Land Conservation (LCD) farm plans

Agricultural program classification process:

1. Review existing records and classifications
2. Conduct required annual classification reviews
3. Distribute updated Form PR-324 (Ag Program Information Request) to landowners who may have land in qualifying program
4. Review completed form and supporting documents (ex: program contract, Compatible Use Agreement, maps, plans, air photos)

2016 agricultural classification if:

1. Qualifying program or easement
2. Classified agricultural at time of program or easement enrollment
3. Enrolled in program or easement during 2015 production season
4. Continues to be enrolled in qualifying program or easement on January 1, 2016 (no improvements)

Compatible Use Agreement (CUA)

An agency that administers the program or easement (e.g. NRCS, Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)) can issue a CUA for the landowner to conduct certain practices on the land.

CUA from agency that administers program or easement will contain the following:

- Landowner name
- Eligible acres: may include all or part of the program acres
- Time to conduct practice: when practices are allowed to occur, typically over a production season or one year
- Specify practice allowed, examples:
  - » Haying (qualifying for agricultural classification)
  - » Grazing (qualifying for agricultural classification)
  - » Cropping (qualifying for agricultural classification)
  - » Brush management (not qualifying for agricultural classification)
  - » Prescribed burn (not qualifying for agricultural classification)

Agricultural classification when land has a CUA:

- Qualifying program or easement
- Classified agricultural at time of program or easement enrollment
- Enrolled in program or easement during prior production season (2015 for 2016 assessment)
- CUA is issued for prior production season
  - » Qualifying CUA practice: haying, other cropping or grazing
  - » **Note:** Land continues to qualify for agricultural classification if landowner does not implement qualifying CUA practice
- Continues to be enrolled in qualifying program or easement on January 1, assessment date without improvements (January 1, 2016 for 2016 assessment)

Rollover of program lands

Rollover into a permanent easement

Land enrolled in an eligible program may rollover into another eligible program at or before the expiration of the current program. The determination of agricultural use at time of enrollment for rollover lands is dependent on the initial program enrollment.

Example – CRP: Land is enrolled into CRP under a 15-year contract and practices are installed according to ATCP 50 specifications. In year 14 of the CRP-1 contract, the NRCS enrolls the entire CRP acres into the Wetlands Reserve Easements (WRE). The WRE is effective on expiration of the CRP-1.

Land in this example is use-value eligible if:

- WRE 30-year easements do not restrict the lands from returning back into agricultural use
- CUA applies to the WRE program lands
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

Note: After expiration of the CRP-1, all lands rolled into programs identified may need a CUA in place.

Rollover into a temporary easement

Lands enrolled in eligible programs may rollover into another eligible program for 30 years or less.

Land is use-value eligible if:

- Program does not restrict the lands from returning back into agricultural use
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

Note: CUAs are **not** required for temporary state or federal easements or programs. Temporary easements or programs are less than 30 years.

Rollover CRP to CRP

USDA FSA may re-enroll CRP lands under various sign-up programs. In these circumstances the re-establishment of the CRP-1 authorizes a use-value classification. Any land under an active CRP-1 contract is use-value eligible.

Caution: Conservation practices are subject to review by the issuing agency. Maintenance of conservation practices apply on lands under a CRP-1. Violating the conditions of the CRP-1 may result in a penalty and the removal of the lands from the program. An assessor is not notified of CRP-1 violations and should address these removals through the landowner questionnaire.

2015 - Tax 18 Conservation Programs administered by a Federal or State Agency

Federal Natural Resources Conservation Service (NRCS)

Agricultural use at time of enrollment

- NRCS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

Financial Assistance Programs

- Financial assistance programs and management programs do not determine whether land qualifies for agricultural classification
- Financial assistance programs assist the landowner in developing plans and implementing goals for the farm and the practices identified

Additional information

- General information
- Wisconsin specific
- Wisconsin programs

Farm Service Agency (FSA)

Agricultural use at time of enrollment

- FSA does not require agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

FSA eligible programs

- Agricultural Conservation Program (ACP) - Closed in 1996, replaced by EQIP
- Central Wisconsin grassland
- Conservation Reserve Program (CRP)
- Glacial Habitat Restoration Area
- Karner Blue Butterfly
- Southwest Wisconsin Grassland Area
- State Acres for Wildlife Enhancement (SAFE
- Western Prairie Habitat Restoration Area)

Each FSA program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

Additional information

- General information
- Wisconsin specific
- Program information

United States Fish and Wildlife Services (USFWS)

The Partners for Fish and Wildlife Act provides technical and financial assistance to private landowners to restore, enhance, and manage private land to improve fish and wildlife habitats through the Partners for Fish and Wildlife Program.

Agricultural use at time of enrollment

- USFWS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

USFWS eligible program

Partners for Fish and Wildlife Program

- Eligible for agricultural classification
- Temporary contract
- USFWS provides documents and contracts

The USFWS program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

Additional information

- General information
- Wisconsin specific
- Fish and Wildlife Program

Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)

Agricultural use at time of enrollment

- DATCP does not agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

Additional information

- General information
- Programs

Wisconsin Department of Natural Resources (WDNR)

Agricultural use at time of enrollment

- DNR does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

Additional information

- General information
- Habitat
- Non-point
- Stream Bank

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Agricultural Conservation Program (ACP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Closed in 1996, replaced by EQIP	FSA
Agricultural Land Easements (ALE)	• Yes • **Permanent, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date • **30-year, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Permanent and 30-year • Farming is allowed • Purchase of Development Rights (PDR) • Conservation plan and program documents	NRCS
Central Wisconsin Grassland	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA
Conservation Reserve Program (CRP)	• Yes Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA
Conservation Reserve Enhancement Program (CREP) Contracts	• Yes • **Permanent easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date • **15-year easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • DATCP compatible use agreement • Conservation plan and program documents • For a list of DATCP CREP Perpetual easements, contact DATCP at (608) 224-4632. These are former USDA FSA CREP contracts that are no longer under the 15-year USDA FSA CRP-1 contract. • DATCP held CREP and CREP equivalent contracts have a CUA built into contract	DATCP
Conservation Stewardship Program (CSP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Conservation practices that convert farmland to other cover for the life of the contract (5-10 years)	NRCS

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Emergency Watershed Protection (EWP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Technical and financial assistance for flood repair • Conservation plan and program documents • Farming is not restricted unless an easement is in place. See EWP-Flood Plain Easements.	NRCS
Emergency Watershed Protection Program – Floodplain Easements (EWPP-FPE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Permanent Easements (see WRE) • CUA, management plan and supporting documents	NRCS
Environmental Quality Incentives Program (EQIP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Agricultural use must be present for use-value classification • Technical and financial assistance • Conservation plan and program documents • Farming is allowed. Some practices may restrict farming for 2-10 years.	NRCS
Farm and Ranch Lands Protection Program (FRPP) (Legacy program of ALE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Purchase of Development Rights (PDR) • Conservation plan and program documents	NRCS
Farmland Protection Policy Act	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Technical and financial assistance • Conservation plan and program documents	NRCS
Forest Land Enhancement Program (FLEP)	No	Cost sharing for forestry practices	NRCS
Glacial Habitat Restoration Area	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Grassland Reserve Program (GRP)	• Yes • **10-year, 15-year, 20-year contract, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date • **Permanent, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Conservation practices through a Purchase of Development Rights (PDR) • Conservation plan/management plan and program documents • Grazing is the management practice	NRCS
Grazing Lands Conservation Initiative (GLCI)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Technical assistance for grazing activities • Conservation plan and program documents	NRCS
Habitat Area Easements Glacial Habitat Restoration Areas Glacial Heritage Areas Western Prairie Habitat Restoration Area Southwest Wisconsin Grassland Central Wisconsin Grassland Conservation Area Western Prairie Habitat Restoration Area	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Habitat restoration • Preservation of remnant prairie • Easement areas purchased by the WDNR are called habitat easements which may include cropland, forest, wetlands and uplands including remnant prairie • By mutual agreement each habitat easement is subject to change • Changes may include haying and grazing as management tool	DNR
Healthy Forests Reserve Program (HFRP)	No easements in Wisconsin as of 2015	• 30-year contracts, 10-year agreements and permanent easements Silviculture • Silviculture programs on established forest or tree planting on cropland • Land may have crop history	NRCS
Karner Blue Butterfly	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Mississippi River Basin Initiative (Funding Source)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Conservation plan and program documents	NRCS
National Water Quality Initiative (Funding Source)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Conservation plan and program documents	NRCS
Non-Point Source Water Pollution Abatement Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	Erosion control	DNR
Partners for Fish and Wildlife Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Provides technical and financial assistance to private landowners to restore, enhance, and manage private land to improve fish and wildlife habitats	USFWS
Purchase of Agricultural Conservation Easements (PACE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Purchase of development rights (PDR • Purchase of development rights is an encumbrance that may affect the current and future market value of the land the development rights are on, as well as the surrounding lands • PACE easement requires conservation compliance through a Conservation Plan • Program does not restrict agricultural use	DATCP
Rapid Watershed Assessment (RWA)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Farming is allowed	NRCS
Soil and Water Resource Mgmt. Program (SWRM) 15-year agreement - CREP Equivalent (sec 50.08)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Land enrolled in state's SWRM Program in a 15-year agreement • No restrictions to return land to Tax 18 eligible agricultural use • Program enrolls cropland or pasture land into a 15- year agreement	DATCP

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Soil and Water Resource Mgmt. Program (SWRM) Permanent Easement - CREP Equivalent (sec 50.08)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Conservation practices • Land enrolled in state's SWRM Program in a permanent conservation easement (conservation easement allows a compatible use agreement) • Conservation Plan and program documents • Program enrolls cropland or pasture land into a perpetual easement	DATCP
Southwest Wisconsin Grassland Area	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA
State Acres for Wildlife Enhancement (SAFE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA
Stream Bank Protection Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	Erosion control	DNR
Water Bank Program (WBP)	No Wisconsin enrollments		NRCS
Western Prairie Habitat Restoration Area	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	CRP	FSA
Wetland Reserve Easements (WRE) Former Wetlands Reserve Program (WRP)	• Yes • **30-year easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date • **Permanent easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• 30-year easements • Permanent easements	NRCS

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Wetland Reserve Program (WRP) (legacy program of WRE)	• Yes • **30-year easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date **Permanent easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Easements: 30-year and perpetual • CUA, management plan (if available) and other and program documents	NRCS
Wildlife Habitat Incentive Program (WHIP) CLOSED	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Voluntary program to establish wildlife habitat • 5-year contracts have been rolled into EQIP • Conservation plan and program documents • Farming allowed. Some practices may restrict farming for 2-10 years.	NRCS