

# Farmland Preservation Program

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DEVELOPMENT OF A FEE SCHEDULE FOR FPP IMPLEMENTATION

# What is the Farmland Preservation Program?

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Wisconsin tax credit program for maintaining and preserving farmland

Eligibility requirements include:

- Owned the land for the year the credit is claimed
- Land is located in a certified farmland preservation zoning district or farmland preservation agreement
- Wisconsin resident for the entire taxable year
- Cannot claim the homestead credit or veterans and surviving spouses tax credit
- Meet applicable state soil & water conservation standards
- Produced \$6,000 in gross farm revenue in the preceding year or \$18,000 in the preceding three years

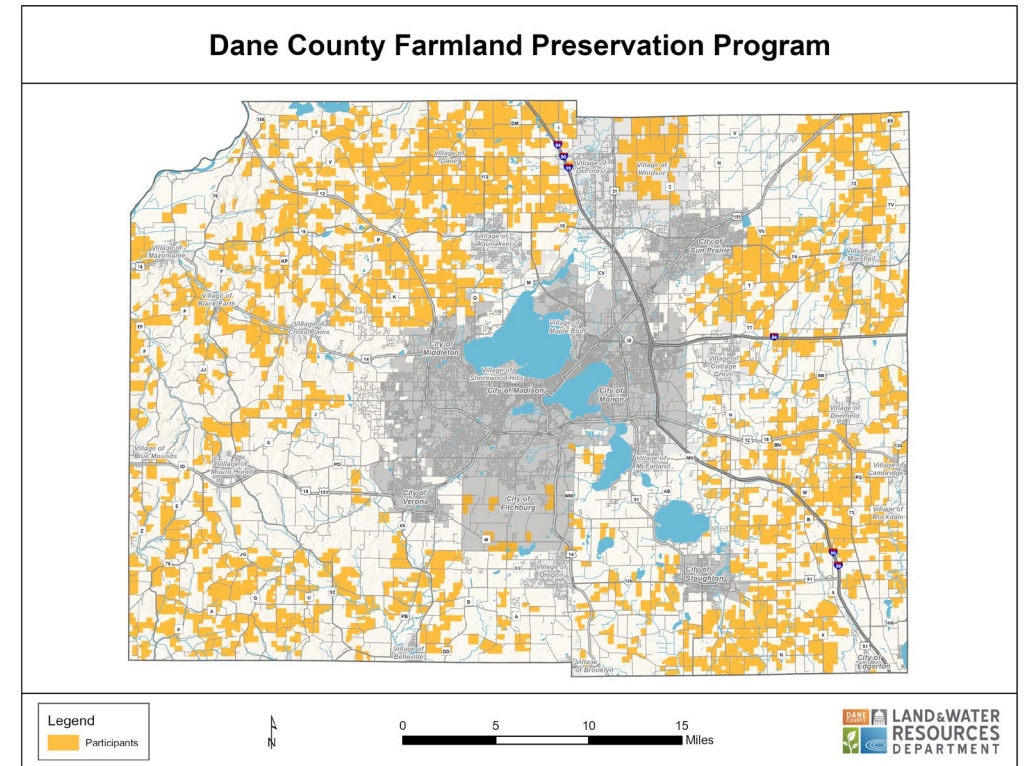
# What is the tax credit?

\$10/acre for zoning eligibility or agreement

\$12.50/acre for approved agreements + zoning

## In 2024, for Dane County

- 956 claims
- Worth \$1,722,313
- Covering 177,635 acres



# DATCP/DOR Roll

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## Tracks certificates statewide

- County sends reports during tax season to DATCP to compile
- DATCP compiles county data and provides it to DOR

## Review and approve tax credits

- DOR through annual taxes

## Funding to implement FPP from the State

- Planning can apply for grants to update the FPP zoning plan once every 10 years (<https://danecountyplanning.com/planning/Farmland-Preservation-Plan>)
- LCD receives a Soil & Water Resource Management staffing grant to implement the county's Land & Water Resource Management Plan which does identify FPP implementation
  - Funding covers 100/70/50% of three positions – depending on the year



# County's Roll for Implementation

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## Issue certificates of compliance

- Maintain the records
- Update certificates when landownership changes (i.e. name changes, buy/sell land)
- Review zoning eligibility
- Issue new certificates – assign a certificate number
- Issue noncompliance notices (i.e. zoning ineligibility, soil & water conservation standards, voluntary waivers)

## Compliance with soil & water conservation standards

- Status review once every four years – walk over the farm
- Assist with bringing farms into compliance with standards
  - Schedules of compliance

# Workload Estimates – Annually

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Update & issue 100+ certificates

- Updates to paperwork take approximately 30 minutes to an hour each depending on complexity of the changes

Conduct approximately 250 status reviews

- Status reviews on average take 10+ hours – depends on complexity of the farm

Other work – mailings, landowner education & questions, noncompliance issues, data management, tax preparer inquiries

- 1,000 hours at a minimum

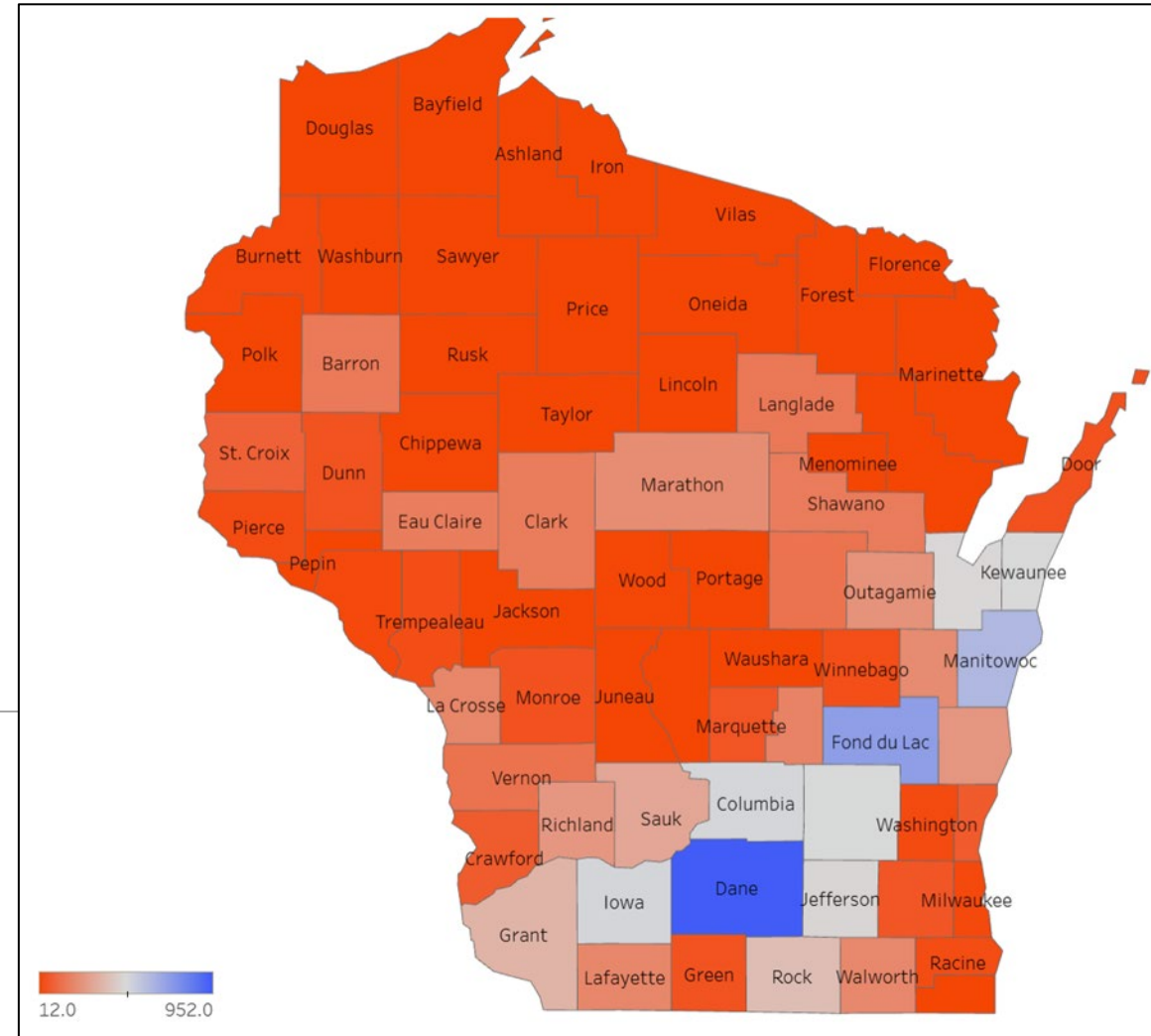
No longer offer self-certifications

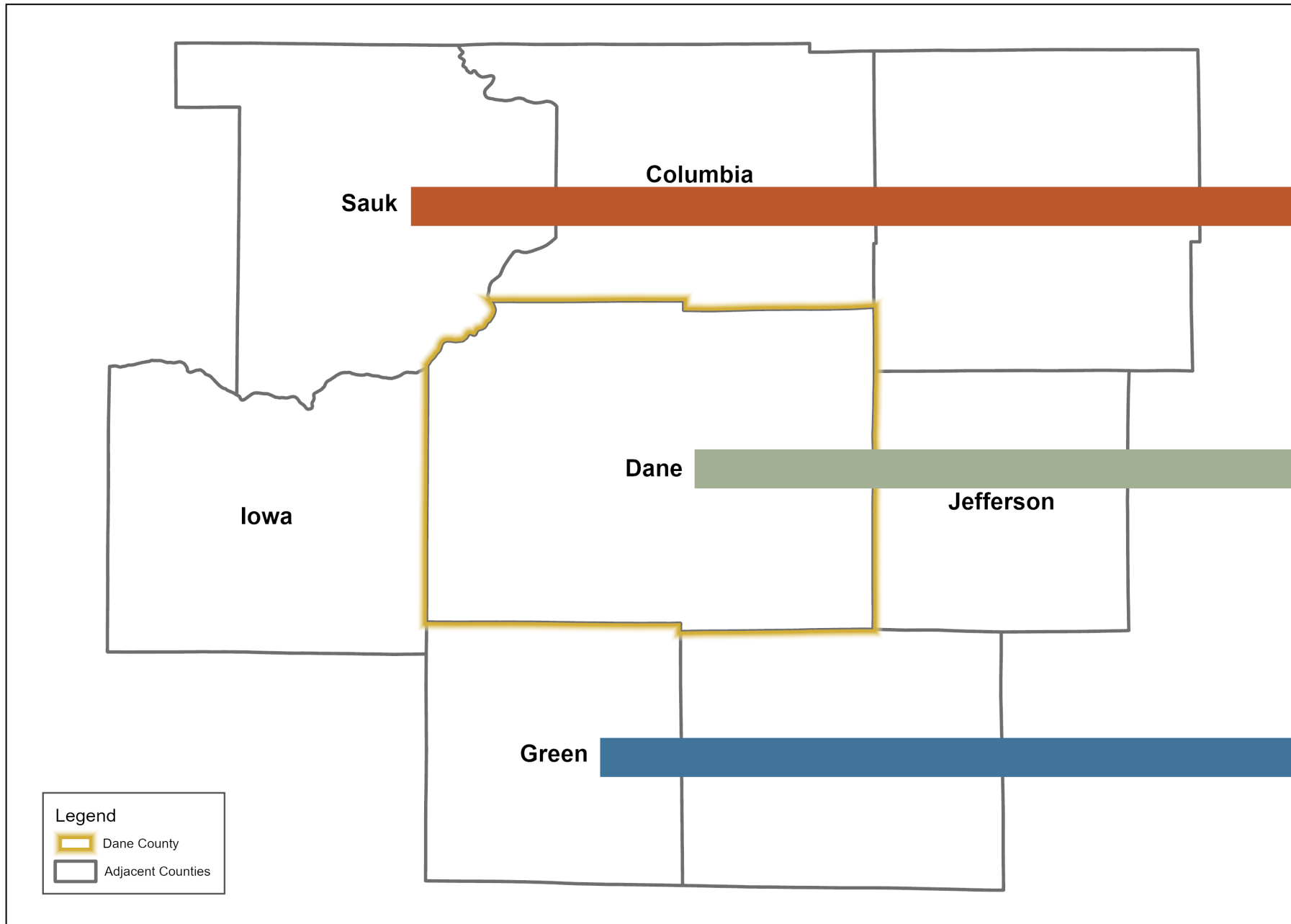
- Extensive workload to track and monitor

*Minimum workload is equivalent to at least 2.0 FTEs*

# How do we compare to our neighbors?

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**333 Certificates**  
No Fees

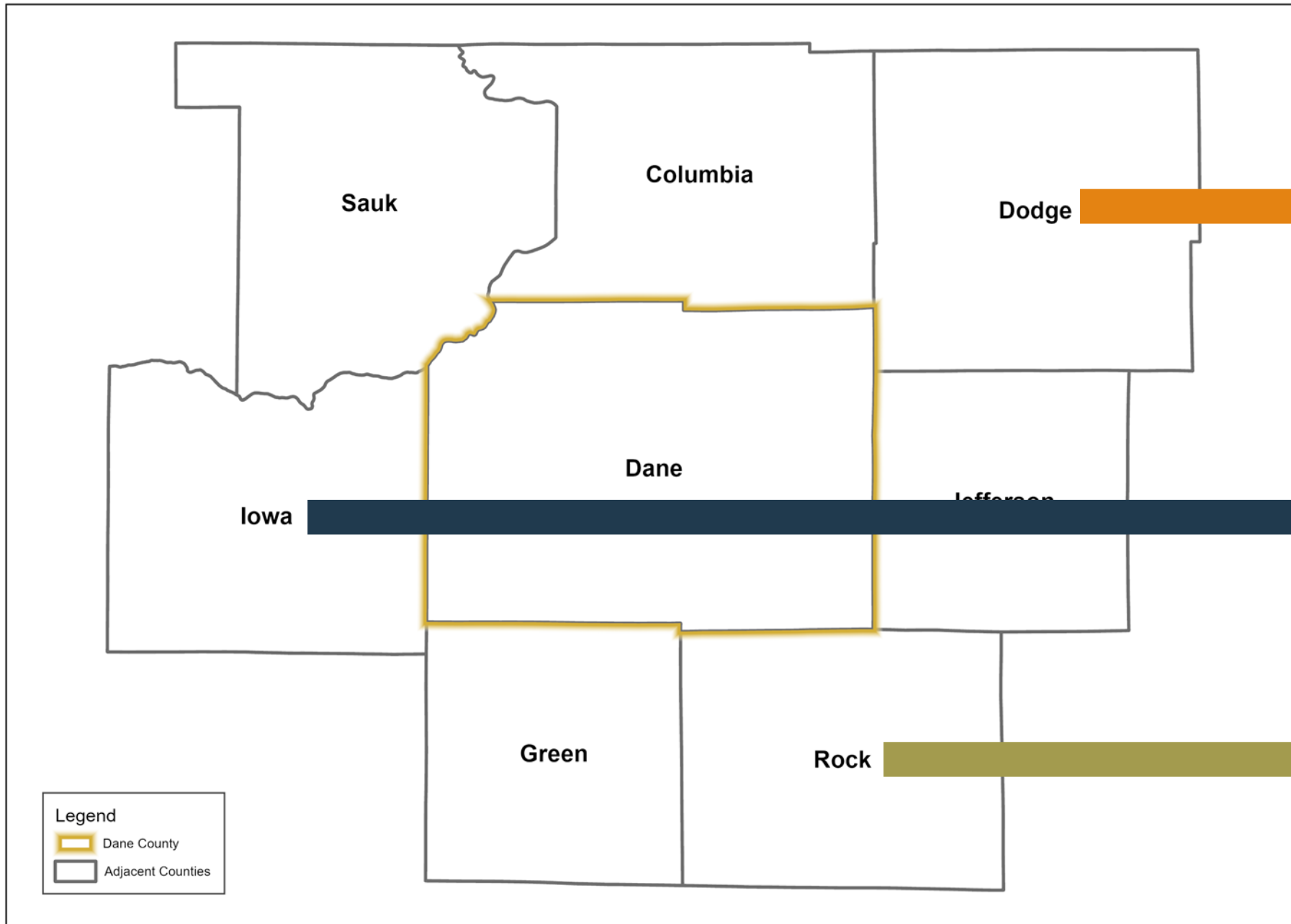
**950 Certificates**  
No Fees

**18 Certificates**  
No Fees

**Legend**  
Dane County  
Adjacent Counties

0 10 20 30 Miles

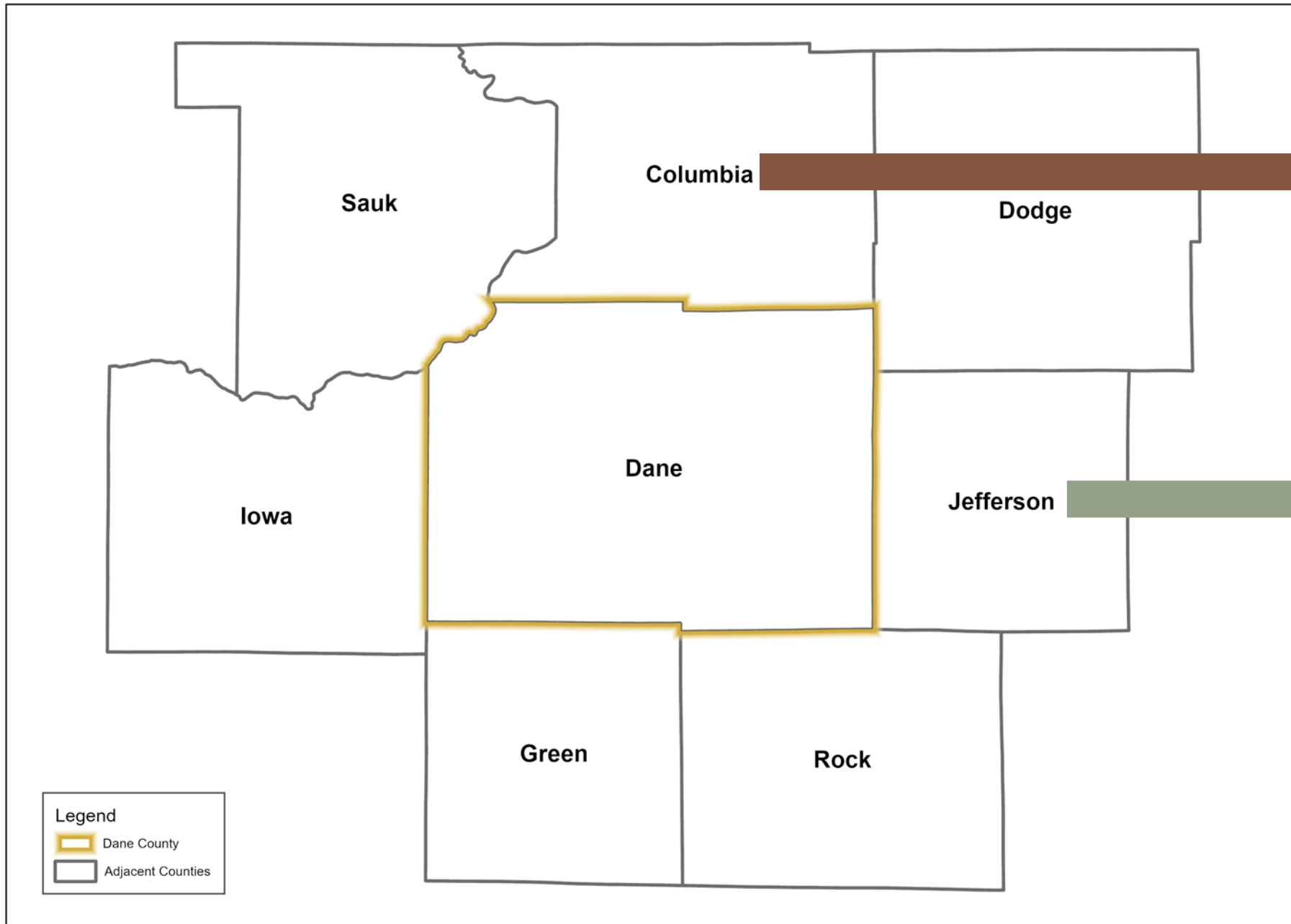




**Legend**

- Dane County
- Adjacent Counties





**780 Certificates**

\$25 new enrollees

\$25 updated certificates

\$10 late fee for annual certifications

**624 Certificates**

\$35 annually

\$35 late fee

\$100 Cancellation of NON

\$35 new enrollees

\$5 replacement certificates

# Proposal for 2027

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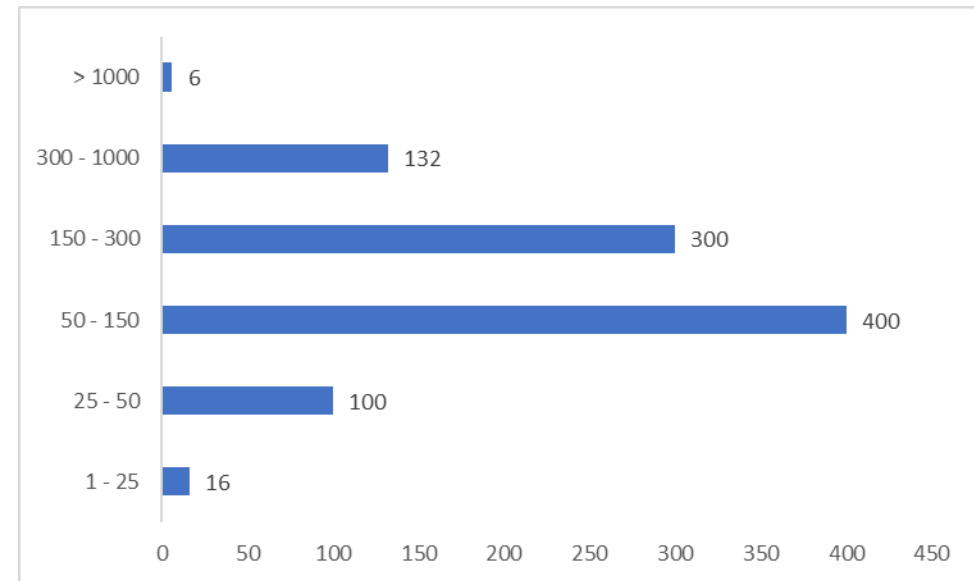
## Charge a fee for status reviews

- \$50 + \$0.50 per acre once every four years

No fees for certificate updates or changes

No late fees

No fees for NON cancellations



~950 certificates covering roughly 174,000 acres = approximately \$34,000 annually in fees

- Funds would be used to offset staff costs for implementation of the program, mailings & outreach materials, and software maintenance fees

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graph LR; A[Identify status reviews] --> B[Send notices & invoices]; B --> C[Receive fee & schedule status review]; C --> D[Conduct status review]; D --> E[Payment not received]; E --> F[Final notice issued]; F --> G[No payment, no status review]; G --> H[NON issued];
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Identify status reviews

Send notices &  
invoices

Receive fee & schedule  
status review

Conduct status review

Payment not  
received

Final notice  
issued

No payment, no  
status review

NON issued

# FPP Math Examples

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40 acre farm

\$400/year in tax credits

\$1,600 over four years

Status review fee = \$70 once every four years

300 acre farm

\$3,000/year in tax credits

\$12,000 over four years

Status review fee = \$200 once every four years

# Recommendation

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Update fee schedule with FPP status reviews at \$50 + \$0.50/acre starting January 1, 2027

- Fee schedule proposed to be presented at the February 2026 committee meeting

2026 efforts would include:

- Education & outreach to certificate holders
- Update staff workflows for scheduling and conducting status reviews
- Develop payment structure and methods
- Develop template letters
- Update website