

FARMLAND PRESERVATION TAX CREDITS 2011 PROGRAM PAYMENTS

Beginning in 1989, Wisconsin provided tax credits to farmers through both the Farmland Preservation Program and the Farmland Tax Relief Program. The Farmland Preservation Program, established in 1977, was aimed at the conservation of Wisconsin farmland and providing tax relief. The Farmland Tax Relief Credit was created in 1989 to provide additional tax relief to owners of farmland. Farmland owners were eligible to claim both credits.

Beginning with payments in 2011 (for 2010 tax year), the Farmland Preservation Credit was revised and expanded and the Farmland Tax Relief Credit was eliminated. Depending on the particular situation, a farmer could claim a farmland preservation credit beginning in 2011 (for tax years beginning with 2010) under the old law (Schedule FC) or under the new revised law (Schedule FC-A). However, a credit may not be claimed on the same farm acreage using both Schedule FC and Schedule FC-A.

Under the revisions to the farmland preservation program, a credit can still be claimed under the old Schedule FC law if, among other considerations, the claimant remains subject to a farmland preservation agreement that was entered into prior to July 1, 2009. Alternatively, a credit can be claimed on new Schedule FC-A form by a person who owns a farm that is covered by a farmland preservation agreement entered into on or after July 1, 2009 or owns a farm located in an area designated in a certified exclusive agricultural use zoning or farmland preservation zoning ordinance.

One of major differences between the credit under the old law (Schedule FC) and the credit under the new law (Schedule FC-A), is that under the old law the credit is partially determined by the claimant's household income and property taxes. In addition, the maximum credit allowed under the old law (Schedule FC) is \$4,200. In calculating the credit under the new law (Schedule FC-A), neither income nor property taxes impact the amount of the credit. The new law credit is, instead, calculated as a flat payment of \$5, \$7.50, or \$10 per acre, depending on the characteristics of the qualifying farmland. In addition, no limitation is placed on the amount of the credit that may be received under the new law (Schedule FC-A).

In 2011, approximately 7,100 farmers received \$5.7 million in farmland preservation credits under the old law and about 8,700 farmers received \$12.3 million under the new version of the credit. The greatest number of claimants in any county under the old law was 823 in Dane County and the greatest number of claimants under the new law was 687 in Fond du Lac County. In total, in 2011 more than \$18 million in farmland preservation credits were distributed to about 15,700 claimants for farmland covering just over 2.9 million acres.

FARMLAND CREDITS BY COUNTY 2011 (*)
Payments in state FY11 primarily for tax year 2010 claims

County name	Old Law - Schedule FPC			New Law - Schedule FPC-A		
	No of Claimants	Credit	Acres	No of Claimants	Credit	Acres
Adams	11	5,245	1,767	m	m	m
Ashland	s	s	s	0	0	0
Barron	185	172,563	41,925	93	155,689	20,756
Bayfield	m	m	m	s	s	s
Brown	161	87,361	24,835	477	512,122	67,940
Buffalo	77	76,136	22,884	s	s	s
Burnett	m	m	m	s	s	s
Calumet	40	23,620	6,229	156	186,142	24,733
Chippewa	40	23,350	8,616	s	s	s
Clark	40	27,207	7,265	21	26,983	3,492
Columbia	289	230,064	47,161	469	700,211	93,350
Crawford	92	105,329	22,070	35	64,706	8,626
Dane	823	648,024	149,766	585	833,715	110,010
Dodge	252	202,410	38,804	422	538,884	71,643
Door	17	7,048	2,074	26	34,873	4,619
Douglas	s	s	s	s	s	s
Dunn	65	51,124	14,704	39	80,173	10,500
Eau Claire	74	67,049	12,836	118	197,911	26,307
Florence	0	0	0	0	0	0
Fond du lac	293	243,618	44,863	687	965,182	128,135
Forest	s	s	s	s	s	s
Grant	191	146,957	40,627	441	752,135	99,659
Green	119	101,515	24,178	22	22,104	2,966
Green lake	48	45,029	10,347	145	234,401	31,010
Iowa	272	287,029	59,662	493	876,764	116,637
Iron	s	s	s	0	0	0
Jackson	29	23,941	5,068	s	s	s
Jefferson	391	270,448	53,166	400	509,464	66,895
Juneau	22	20,422	5,530	m	m	m
Kenosha	11	6,097	1,604	m	m	m
Kewaunee	137	94,693	19,455	387	491,879	65,581
La Crosse	93	88,157	18,224	131	226,041	29,898
Lafayette	164	167,979	34,958	247	422,696	56,156
Langlade	24	22,302	6,435	139	214,086	28,412
Lincoln	s	s	s	s	s	s
Manitowoc	134	118,691	18,003	554	687,163	90,897
Marathon	139	130,468	24,453	155	270,725	36,257
Marinette	s	s	s	s	s	s
Marquette	17	12,752	3,062	22	40,667	5,830
Milwaukee	15	3,815	2,868	s	s	s
Monroe	44	27,824	15,437	s	s	s
Oconto	25	17,583	4,761	s	s	s
Oneida	s	s	s	s	s	s
Outagamie	99	45,287	13,837	224	249,218	33,144
Ozaukee	75	52,280	10,119	57	70,580	9,409
Pepin	40	26,033	10,394	s	s	s
Pierce	48	30,809	9,170	m	m	m
Polk	20	14,521	4,761	m	m	m

County name	Old Law - Schedule FPC			New Law - Schedule FPC-A		
	No of Claimants	Credit	Acres	No of Claimants	Credit	Acres
Portage	30	27,287	4,918	34	44,377	5,916
Price	m	m	m	s	s	s
Racine	18	15,768	3,135	14	14,842	1,932
Richland	164	175,154	37,656	220	362,339	48,007
Rock	432	282,098	85,161	258	377,880	49,831
Rusk	16	10,481	4,090	0	0	0
St Croix	76	51,527	13,986	75	99,920	13,301
Sauk	197	200,867	43,389	265	406,361	54,216
Sawyer	s	s	s	s	s	s
Shawano	111	75,959	17,423	185	217,199	28,943
Sheboygan	175	128,431	21,737	343	434,726	57,573
Taylor	11	18,780	2,998	0	0	0
Trempealeau	197	143,505	42,118	m	m	m
Vernon	188	201,987	32,601	25	39,461	5,178
Villas	0	0	0	0	0	0
Walworth	250	171,303	43,786	104	171,700	21,777
Washburn	s	s	s	0	0	0
Washington	66	31,288	8,840	42	37,728	5,067
Waukesha	61	38,046	19,362	16	20,760	2,565
Waupaca	60	34,060	11,035	m	m	m
Waushara	14	11,099	3,290	s	s	s
Winnebago	59	33,318	8,968	58	76,656	10,114
Wood	20	9,943	3,370	s	s	s
Menominee	0	0	0	s	s	s
Grand total	7,081	5,729,118	1,307,474	8,663	12,348,917	1,598,103

Notes:

s - Suppressed, the number of claimants is five or less.

m - Minimal, the number of claimants is between six and ten.

(*)The data excludes corporate, trust and estate claimants. Grand total includes returns for which no county is specified and out of state returns.