

FARMLAND PRESERVATION TAX CREDITS 2012 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 the 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 2012, approximately 4,400 farmers received \$3.4 million in farmland preservation credits under the old law and about 10,800 farmers received \$15.5 million under the new version of the credit. The greatest number of claimants in any county under the old law was 522 (occurring in Dane County). The greatest number of claimants under the new law was 892 (also in Dane County). In total, in 2012 almost \$19 million in farmland preservation credits were distributed to about 15,200 claimants for farmland covering just over 2.8 million acres.

FARMLAND CREDITS BY COUNTY
Payments in state FY12 primarily for tax year 2011 claims

| County Name | Old Law - Schedule FPC | | | New Law - Schedule FPC-A | | |
|-------------|------------------------|---------------------|---------|--------------------------|---------------------|---------|
| | No of Claims | \$ Amount of Credit | Acreage | No of Claims | \$ Amount of Credit | Acreage |
| Adams | m | m | m | s | s | s |
| Ashland | s | s | s | 0 | 0 | 0 |
| Barron | 110 | 83,318 | 22,609 | 160 | 307,775 | 40,904 |
| Bayfield | s | s | s | s | s | s |
| Brown | 110 | 49,629 | 14,584 | 526 | 546,130 | 71,394 |
| Buffalo | 70 | 76,056 | 22,321 | s | s | s |
| Burnett | m | m | m | m | m | m |
| Calumet | 16 | 13,311 | 2,335 | 200 | 253,814 | 33,594 |
| Chippewa | 27 | 12,278 | 5,391 | 18 | 22,429 | 3,052 |
| Clark | 29 | 19,273 | 5,844 | 30 | 36,636 | 4,769 |
| Columbia | 184 | 154,255 | 30,601 | 583 | 862,156 | 114,478 |
| Crawford | 67 | 75,989 | 14,813 | 44 | 71,210 | 9,492 |
| Dane | 522 | 349,714 | 87,246 | 892 | 1,282,603 | 168,313 |
| Dodge | 179 | 139,764 | 26,962 | 482 | 611,551 | 80,933 |
| Door | 14 | 8,835 | 2,374 | 34 | 37,054 | 4,843 |
| Douglas | s | s | s | s | s | s |
| Dunn | 39 | 32,199 | 7,824 | 54 | 116,794 | 15,133 |
| Eau Claire | 31 | 33,681 | 4,927 | 155 | 255,677 | 33,737 |
| Fond Du Lac | 174 | 136,195 | 25,973 | 715 | 1,027,031 | 135,610 |
| Forest | s | s | s | s | s | s |
| Grant | 117 | 75,800 | 25,425 | 450 | 790,530 | 105,429 |
| Green | 85 | 60,294 | 17,022 | 37 | 45,935 | 6,052 |
| Green Lake | 35 | 32,531 | 6,766 | 159 | 252,806 | 33,519 |
| Iowa | 114 | 114,298 | 24,929 | 574 | 985,616 | 130,990 |
| Iron | s | s | s | 0 | 0 | 0 |
| Jackson | 18 | 11,447 | 3,131 | s | s | s |
| Jefferson | 182 | 104,299 | 20,759 | 560 | 674,118 | 88,484 |
| Juneau | 16 | 19,411 | 4,474 | s | s | s |
| Kenosha | s | s | s | 18 | 19,785 | 2,609 |
| Kewaunee | 103 | 79,149 | 14,368 | 427 | 557,267 | 74,086 |
| La Crosse | 57 | 49,409 | 11,961 | 153 | 258,200 | 33,984 |
| Lafayette | 89 | 79,605 | 20,060 | 293 | 494,120 | 65,814 |
| Langlade | 11 | 7,528 | 3,753 | 159 | 280,964 | 33,176 |
| Lincoln | s | s | s | 0 | 0 | 0 |
| Manitowoc | 102 | 80,363 | 13,925 | 622 | 777,902 | 103,208 |
| Marathon | 108 | 81,227 | 18,509 | 174 | 288,857 | 38,577 |
| Marinette | s | s | s | s | s | s |
| Marquette | m | m | m | 24 | 42,866 | 6,189 |
| Milwaukee | 14 | 4,010 | 3,299 | m | m | m |
| Monroe | 34 | 25,904 | 7,016 | s | s | s |
| Oconto | 19 | 13,126 | 3,008 | m | m | m |
| Oneida | s | s | s | m | m | m |
| Outagamie | 78 | 38,843 | 12,733 | 252 | 283,949 | 37,608 |

FARMLAND CREDITS BY COUNTY
 Payments in state FY12 primarily for tax year 2011 claims

| County Name | Old Law - Schedule FPC | | | New Law - Schedule FPC-A | | |
|--------------------|------------------------|---------------------|----------------|--------------------------|---------------------|------------------|
| | No of Claims | \$ Amount of Credit | Acreage | No of Claims | \$ Amount of Credit | Acreage |
| Ozaukee | 50 | 35,621 | 6,355 | 74 | 93,083 | 12,371 |
| Pepin | 25 | 16,426 | 6,022 | s | s | s |
| Pierce | 38 | 28,572 | 6,848 | 15 | 19,105 | 2,498 |
| Polk | 18 | 16,017 | 4,289 | 12 | 21,308 | 3,175 |
| Portage | 14 | 14,452 | 2,582 | 30 | 38,960 | 5,194 |
| Price | s | s | s | s | s | s |
| Racine | m | m | m | 28 | 32,608 | 4,254 |
| Richland | 113 | 130,679 | 27,544 | 257 | 431,068 | 56,356 |
| Rock | 202 | 124,946 | 32,603 | 489 | 811,276 | 106,355 |
| Rusk | 13 | 7,617 | 3,862 | s | s | s |
| St Croix | 48 | 39,433 | 9,129 | 114 | 157,454 | 20,794 |
| Sauk | 134 | 140,987 | 27,410 | 345 | 515,489 | 67,892 |
| Sawyer | s | s | s | s | s | s |
| Shawano | 76 | 59,904 | 12,010 | 220 | 251,268 | 32,806 |
| Sheboygan | 140 | 85,060 | 16,982 | 394 | 484,328 | 64,275 |
| Taylor | 13 | 15,944 | 3,076 | s | s | s |
| Trempealeau | 162 | 121,321 | 34,182 | 11 | 21,486 | 2,928 |
| Vernon | 136 | 128,975 | 23,422 | 60 | 99,287 | 12,990 |
| Vilas | 0 | 0 | 0 | 0 | 0 | 0 |
| Walworth | 60 | 48,809 | 9,893 | 302 | 413,397 | 54,385 |
| Washburn | s | s | s | s | s | s |
| Washington | 46 | 22,300 | 5,858 | 51 | 51,549 | 6,887 |
| Waukesha | 46 | 20,890 | 16,065 | 36 | 53,022 | 6,895 |
| Waupaca | 41 | 26,565 | 8,737 | 16 | 12,928 | 1,644 |
| Waushara | 11 | 15,611 | 2,840 | m | m | m |
| Winnebago | 39 | 23,007 | 5,823 | 67 | 128,762 | 17,061 |
| Wood | 17 | 6,571 | 2,400 | s | s | s |
| Menominee | 0 | 0 | 0 | s | s | s |
| Grand Total | 4,413 | 3,434,551 | 790,850 | 10,818 | 15,547,253 | 2,024,562 |

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

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

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