



FARMLAND PRESERVATION TAX CREDITS 2013 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 2013, approximately 3,000 farmers received \$2.1 million in farmland preservation credits under the old law and about 11,600 farmers received \$16.5 million under the new version of the credit. The greatest number of claimants in any county under the old law was 285 (occurring in Dane County). The greatest number of claimants under the new law was 1,083 (also in Dane County). In total, in 2013 almost \$18.6 million in farmland preservation credits were distributed to about 14,600 claimants for farmland covering around over 2.7 million acres.

FARMLAND CREDITS BY COUNTY
 Payments in state FY13 primarily for tax year 2012 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	s	s	s	m	m	m
Ashland	s	s	s	s	s	s
Barron	67	37,562	16,321	193	339,851	45,227
Bayfield	s	s	s	s	s	s
Brown	86	34,966	11,588	542	559,000	73,405
Buffalo	56	58,642	17,761	s	s	s
Burnett	m	m	m	m	m	m
Calumet	m	m	m	213	265,438	35,048
Chippewa	12	9,543	2,266	17	20,651	2,988
Clark	13	10,371	2,713	95	144,329	21,399
Columbia	123	92,389	22,249	635	902,066	119,679
Crawford	48	59,586	14,494	57	90,337	12,386
Dane	285	190,851	42,786	1,083	1,511,648	198,619
Dodge	142	90,475	21,687	488	613,945	80,438
Door	15	7,330	2,298	39	38,664	5,075
Douglas	s	s	s	s	s	s
Dunn	24	21,113	5,074	51	98,710	12,983
Eau Claire	20	20,091	3,072	187	300,513	39,449
Fond du Lac	123	85,889	16,800	730	1,052,884	138,896
Forest	s	s	s	s	s	s
Grant	89	53,073	18,343	445	770,845	102,810
Green	82	57,012	16,023	51	63,512	8,437
Green Lake	21	12,495	3,951	161	265,218	35,298
Iowa	78	69,410	17,426	609	1,039,665	138,390
Iron	s	s	s	s	s	s
Jackson	14	8,977	2,435	s	s	s
Jefferson	91	57,649	11,307	541	669,723	88,232
Juneau	m	m	m	s	s	s
Kenosha	s	s	s	20	19,411	2,559
Kewaunee	83	50,361	11,573	434	529,714	70,452
La Crosse	35	23,243	6,999	180	319,020	41,289
Lafayette	56	47,814	11,467	298	494,424	65,458
Langlade	m	m	m	153	298,992	34,587
Lincoln	s	s	s	s	s	s
Manitowoc	78	41,544	11,067	640	809,575	106,760
Marathon	83	54,630	14,699	195	302,356	40,282
Marinette	s	s	s	s	s	s
Marquette	m	m	m	25	58,301	8,132
Menominee	s	s	s	s	s	s
Milwaukee	12	2,747	2,317	12	10,864	1,463
Monroe	26	18,201	5,674	m	m	m
Oconto	14	7,469	2,567	m	m	m
Oneida	s	s	s	m	m	m

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
Outagamie	43	20,569	7,562	283	323,340	42,819
Ozaukee	51	24,241	6,442	63	80,438	10,706
Pepin	20	15,912	4,552	m	m	m
Pierce	29	14,650	5,961	18	22,169	3,140
Polk	14	17,074	4,163	14	26,801	3,907
Portage	m	m	m	24	32,300	4,306
Price	m	m	m	s	s	s
Racine	s	s	s	31	35,758	4,606
Richland	72	62,803	17,998	292	479,814	62,901
Rock	82	63,085	11,547	561	874,063	114,189
Rusk	m	m	m	s	s	s
Sauk	92	75,639	17,770	368	550,300	73,032
Sawyer	s	s	s	s	s	s
Shawano	53	32,367	8,653	227	263,596	34,635
Sheboygan	114	56,130	14,001	391	497,761	66,143
St Croix	31	17,855	6,031	128	174,459	23,113
Taylor	m	m	m	s	s	s
Trempealeau	142	86,464	28,172	11	19,661	2,591
Vernon	99	94,183	16,777	76	115,500	15,225
Vilas	s	s	s	s	s	s
Walworth	42	24,173	7,557	312	424,812	55,389
Washburn	s	s	s	s	s	s
Washington	38	15,140	5,439	51	68,420	9,086
Waukesha	37	14,448	7,033	46	64,003	8,302
Waupaca	31	13,680	6,739	19	15,329	1,898
Waushara	s	s	s	m	m	m
Winnebago	28	12,906	4,296	75	127,606	16,753
Wood	m	m	m	m	m	m
Grand Total	3,024	2,096,166	540,240	11,574	16,498,346	2,148,017

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

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

Notes:

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

(2) Florence County is not included since no claims were filed in 2013.