

FARMLAND PRESERVATION TAX CREDITS 2014 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 2014, approximately 2,400 farmers received \$1.7 million in farmland preservation credits under the old law and about 11,600 farmers received \$16.7 million under the new version of the credit. The greatest number of claimants in any county under the old law was 234 in Dane County. The greatest number of claimants under the new law was 1,174 was also in Dane County. In total, in 2014 almost \$18.4 million in farmland preservation credits were distributed to 14,048 claimants for farmland covering around over 2.6 million acres.

FARMLAND CREDITS BY COUNTY
 Payments in state FY14 primarily for tax year 2013 claims

County	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	47	33,967	10,014	205	354,020	44,788
BAYFIELD	m	m	m	s	s	s
BROWN	67	25,417	9,165	518	538,853	69,458
BUFFALO	46	42,336	14,183	s	s	s
BURNETT	m	m	m	m	m	m
CALUMET	s	s	s	219	276,690	34,572
CHIPPEWA	17	15,200	3,243	17	16,899	2,527
CLARK	15	12,281	2,200	131	196,012	28,454
COLUMBIA	95	69,479	15,185	653	931,931	122,326
CRAWFORD	37	36,010	9,787	60	95,103	13,023
DANE	234	150,956	35,323	1,174	1,585,378	207,487
DODGE	119	90,508	16,958	484	634,970	81,201
DOOR	m	m	m	42	41,148	5,359
DOUGLAS	s	s	s	0	0	0
DUNN	19	16,141	4,551	57	119,198	15,562
EAU CLAIRE	15	12,489	2,177	191	303,793	37,941
FOND DU LAC	92	61,177	12,256	735	1,056,663	137,475
FOREST	0	0	0	s	s	s
GRANT	74	39,341	14,629	427	766,122	101,051
GREEN	69	51,598	14,251	58	66,185	8,776
GREEN LAKE	15	12,088	3,060	172	271,215	35,076
IOWA	57	50,940	12,796	615	1,078,217	142,929
IRON	s	s	s	0	0	0
JACKSON	m	m	m	s	s	s
JEFFERSON	60	32,802	6,871	559	698,127	91,343
JUNEAU	m	m	m	s	s	s
KENOSHA	m	m	m	16	15,569	2,047
KEWAUNEE	79	43,501	11,414	428	528,208	69,196
LA CROSSE	31	17,657	6,134	194	336,644	43,600
LAFAYETTE	52	43,206	10,734	304	520,878	67,699
LANGLADE	s	s	s	166	341,416	37,173
LINCOLN	s	s	s	s	s	s
MANITOWOC	68	38,157	9,608	665	838,202	108,075
MARATHON	68	46,343	12,472	199	302,625	38,905
MARINETTE	s	s	s	s	s	s
MARQUETTE	m	m	m	31	64,472	8,947
MILWAUKEE	11	2,805	3,244	11	10,452	1,420
MONROE	27	31,011	6,009	m	m	m
OCONTO	12	3,841	1,605	m	m	m
ONEIDA	s	s	s	m	m	m
OUTAGAMIE	35	13,530	5,095	294	332,925	43,666
OZAUKEE	37	16,901	4,664	54	77,811	10,096
PEPIN	17	11,314	3,785	m	m	m
PIERCE	25	14,328	4,863	17	19,206	2,826
POLK	16	15,534	4,083	15	28,241	4,202
PORTAGE	m	m	m	24	31,607	4,187
PRICE	m	m	m	s	s	s

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	No of Claims	\$ Amount of Credit	Acreage	No of Claims	\$ Amount of Credit	Acreage
RACINE	m	m	m	27	35,663	4,687
RICHLAND	63	43,192	15,112	294	504,475	65,207
ROCK	55	35,899	7,866	578	917,817	118,199
RUSK	m	m	m	0	0	0
ST CROIX	25	13,754	5,178	125	173,994	22,347
SAUK	76	61,528	15,494	363	557,142	73,820
SAWYER	s	s	s	s	s	s
SHAWANO	45	29,309	7,123	224	257,920	33,436
SHEBOYGAN	96	46,456	11,248	389	498,274	64,846
TAYLOR	m	m	m	s	s	s
TREMPEALEAU	124	90,637	24,533	14	23,877	3,153
VERNON	60	63,530	10,695	93	135,163	17,807
VILAS	s	s	s	0	0	0
WALWORTH	31	16,439	4,401	305	413,369	53,544
WASHBURN	s	s	s	s	s	s
WASHINGTON	30	8,662	3,778	58	73,589	9,667
WAUKESHA	30	12,222	4,389	45	58,800	7,474
WAUPACA	27	15,298	5,456	21	22,444	2,866
WAUSHARA	s	s	s	s	s	s
WINNEBAGO	33	15,959	4,504	77	132,412	17,143
WOOD	m	m	m	m	m	m
MENOMINEE	0	0	0	s	s	s
Grand Total	2,434	1,670,187	427,872	11,614	16,670,271	2,165,199

Notes:

- (1) s - Suppressed, the number of claimants is five or less and m - Minimal, the number of claimants is between six and ten.
- (2) Grand total includes returns for which no county is specified, out of state returns, and trust and estate claimants.
- (3) Florence County is not included since no claims were filed in 2014.