

Co Treasurer Letterhead

Conversion Charge Assessment Date: (Date of this letter): _____

<insert owner name as of date of the change>

<insert address of person who owes the conversion charge>

Agricultural Land Conversion Charge

The Municipal Assessor informed our office that the acre(s) listed below are no longer devoted to primarily agricultural use, under state law (sec. 70.32(2)(c)1, Wis. Stats.). As owner at the time of the use change, you must pay a conversion charge based on the total number of acres converted.

Conversion Charge Assessment Information

Change reflected on Assessment Roll effective	January 1, <insert assessment year>
Town/Village/City : <insert t,v,c>	County: <insert county name>
Parcel number(s)	<insert parcel number(s)>
Number of converted acres	<insert number of acres>
Conversion charge	\$ <insert charge amount>

Conversion charge notice

The *Agricultural Land Conversion Charge* form (PR-298), notifies property owners of a potential land conversion charge. Your local assessor should have sent you Form PR-298 with the *Notice of Changed Assessment* (PR-301) for land formerly classified as agricultural and converted to another use. If you did **not** receive these documents prior to receiving this letter, contact your municipal assessor.

Conversion charge due date

The Conversion Charge is **due no later than 30 days** from the date of this notice. If you pay after the due date, you are charged interest at 1% per month (or fraction thereof), calculated from the date of this notice. If you fail to pay, the amount is collected as a special charge on the property tax bill.

Payment Information – make your check payable to:

_____ County
C/O of _____, County Treasurer

Questions?

For more conversion charge information, review these Wisconsin Department of Revenue resources:

- Agricultural Assessment Guide for Wisconsin Property Owners: revenue.wi.gov/pubs/slf/pb061.pdf
- Use-Value Conversion Charge Common Questions (CQs): revenue.wi.gov/faqs/slf/usevalue.html
- Use-Value Assessment CQs: revenue.wi.gov/faqs/slf/useassmt.html

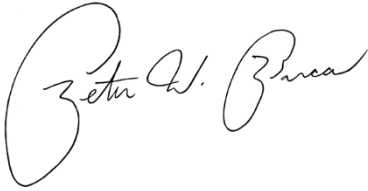
<insert County Treasurer Address>

Sincerely,
County Treasurer
cc. Municipal Assessor

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and a stylized "B".

Peter Barca

Secretary of Revenue