Tax 18 Conservation Programs

Wisconsin Department of Revenue
(2027)

I. Assessment Process

All taxable property in Wisconsin is assessed annually to establish a value. A municipal assessor uses market value and property inspection to complete the assessment. A value is assigned after these factors are considered.

Real estate classes

Under state law (70.32 (1-7), Wis. Stats.), a municipal assessor classifies all taxable real estate into one of the following categories:

1. **Full value**

   Land and improvements (100%)
   - Residential, commercial, manufacturing
   - Other

   Land only (100%)
   - Productive forest land

   Land only (50%)
   - Undeveloped
   - Agricultural forest

2. **Use-value –** Agricultural – land only

II. Agricultural Land

A. Valuation standard differs from other classes since its assessed value is determined by the income it will produce being used as farmland

B. According to state law, land must be "devoted primarily to agricultural use"

C. Includes these agricultural uses – tilled land devoted to crop production, pastured land for livestock or land enrolled in certain programs

D. Primary use – must be one of the above agricultural uses

E. History
   - 1974 .... State constitution amended to allow non-uniform taxation of ag land
   - 1995 .... State law amended to create use-value law, effective January 1, 1996
   - 1996-1997 .... Ag land assessments frozen at 1995 values
   - 1998-2008 .... Use-value phase-in period
   - 1999 .... Farmland Advisory Council ends phase-in period
   - 2000-2003 .... Full use-value assessment
   - 2004-2005 .... Ag land assessments frozen at 2003 values
   - 2006 .... Use-value formula revised – changes limited to annual change in equalized value
   - 2007-present .... Values calculated based on revised formula

F. Intent
   - Retain Wisconsin's family farms
   - Protect Wisconsin's farm economy
   - Reduce urban sprawl

III. Programs and Eligibility for Use-Value Assessment

This document lists the programs and easements that can qualify as agricultural use under Chapter Tax 18.05(1)(d). There are also programs and easements that do not qualify as agricultural under Chapter Tax 18.05(1)(d). If land is enrolled in a program that is not a qualifying agricultural use, the land must be devoted primarily to an agricultural use under Chapter Tax 18.05(1) paragraphs (a), (b), or (c) to receive a use-value assessment.

IV. Tax 18.05 Definitions

Agricultural use means any of the following:

1. Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS), United States, 1997, published by the executive office of the president, U.S. office of management and budget
2. Activities included in subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget. **Note:** Subsector 111 Crop Production and subsector 112 Animal Production, set forth in the North American Industry Classification System, United States, 1997, published by the executive office of the president, U.S. office of management and budget, are reproduced in full in the Wisconsin property assessment manual under s. 73.03 (2a), Stats. In addition, copies are on file with the department and the legislative reference bureau.
3. Growing Christmas trees or ginseng
4. Land without improvements subject to a federal or state easement or enrolled in a federal or state program if all of the following apply:
   a. The land was in agricultural use under par. (a), (b), or (c) when it was entered into the qualifying easement or program
   b. Qualifying easements and programs shall adhere to standards and practices provided under the January 31, 2014 No. 697 version of s. ATCP 50.04, 50.06, 50.71, 50.72, 50.83, 50.88, 50.91, 50.96, or 50.98. The Wisconsin Property Assessment Manual, authorized under s. 73.03 (2a), Stats., shall list the qualifying easements and programs according to the ATCP provisions.
      1) The terms of the temporary easement or program do not restrict the return of the land to agricultural use under par. (a), (b), or (c) after the easement or program is satisfactorily completed, or
      2) The terms of an easement, contract, Compatible Use Agreement or conservation plan for that specific parcel authorized an agricultural use, as defined in par. (a), (b), or (c), for that parcel in the prior year

V. Discovering Program Lands

Enrollment in Federal programs through the Federal Natural Resources Conservation Service (NRCS) and Farm Service Agency (FSA) is confidential and not available to the public or assessors. The following identifies how landowners and assessors can share information for proper classification of land.

A. Landowners

An assessor may not know land is enrolled in a program or easement that qualifies for agricultural classification and use-value assessment. A landowner should contact the assessor to discuss the land, its use, and any program and easement information.

Landowner should

1. Contact the assessor where the property is located
2. Provide the assessor with available land and program or easement information:
   a. Completed Wisconsin Department of Revenue's Agricultural Classification Conservation Program Information Request form (PR-324)
   b. Copy of program contract or recorded easement
   c. Property information as of enrollment date:
      - Classification
      - Maps
      - Aerial photos
      - Farm Serial Number (FSN) and Common Land Unit (CLU)
      - Farm number, tract and field number

   d. Map of parcels and enrolled acres
   e. Copy of Compatible Use Authorization (CUAs)
      » Landowners may request to conduct certain management practices through a Compatible Use Authorization including haying and grazing
      » CUAs apply to Easement Programs only
3. If a landowner does not have a copy of the program contract, the landowner should contact the administering state or federal agency, complete the Authorization to Release Information form (FSA 2004) and submit to the county's United States Department of Agriculture Office
4. If a landowner disagrees with the assessor's classification, the appeal process is available

B. Assessors

Assessor should

1. Review current assessment records, classifications, available program information, and any historical information
2. For questionable program and easement enrollment, provide landowners with the PR-324
3. Make sure the land meets the following for agricultural classification:
   a. Was in a qualifying agricultural use when entering into the easement or program (ex: if the land enrolled into a program during 2026, the January 1, 2026 assessment must be agricultural)
   b. Is in a qualifying program or easement listed in this publication on the current assessment date (ex: January 1, 2027)
   c. **One** of the following:
      » Easement or program allows a return to agricultural use when the easement or program is completed
      » Land has a Compatible Use Authorization for the prior production season that allowed for an agricultural use under (a), (b) or (c) (ex: crop production, animal production, Christmas trees, ginseng)

C. Production at time of enrollment (documentation)

Examples of what an assessor can use and landowners can provide:

- Air photo with date – signs of cropping, grazing evident
- Documents identifying crop history:
  - Form CRP 1 (USDA-FSA) – farm tract and field numbers
  - Other crop history for year enrolled – agency documentation including:
    » Air photos
    » County Land Conservation (LCD) farm plans

D. Agricultural program classification process

1. Review existing records and classifications
2. Conduct required annual classification reviews
3. Distribute PR-324 to landowners who may have land in qualifying program
4. Review completed form and supporting documents (ex: program contract, Compatible Use Authorization, maps, plans, air photos)

E. 2027 agricultural classification if:

1. Qualifying program or easement
2. Classified agricultural at time of program or easement enrollment
3. Enrolled in program or easement during 2026 production season
4. Continues to be enrolled in qualifying program or easement on January 1, 2027 (no improvements)

VI. Compatible Use Authorization (CUA)

An agency that administers the program or easement (e.g., NRCS, Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)) can issue a CUA for the landowner to conduct certain practices on the land.

A. CUA from agency that administers program or easement will contain the following:

1. Landowner name
2. Eligible acres: may include all or part of the program acres
3. Time to conduct practice: when practices are allowed to occur, typically over a production season or one year
4. Specify practice allowed, examples:
   a. Haying (qualifying for agricultural classification)
   b. Grazing (qualifying for agricultural classification)
   c. Cropping (qualifying for agricultural classification)
   d. Brush management (not qualifying for agricultural classification)
   e. Prescribed burn (not qualifying for agricultural classification)

B. Agricultural classification when land has a CUA

1. Qualifying program or easement
2. Classified agricultural at time of program or easement enrollment
3. Enrolled in program or easement during prior production season (2026 for 2027 assessment)
4. CUA is issued for prior production season
   a. Qualifying CUA practice: haying, other cropping or grazing
   b. **Note:** Land continues to qualify for agricultural classification if landowner does not implement qualifying CUA practice
5. Continues to be enrolled in qualifying program or easement on January 1, assessment date without improvements (January 1, 2027 for 2027 assessment)

VII. Rollover of Program Lands

A. Rollover into a permanent easement

Land enrolled in an eligible program may rollover into another eligible program at or before the expiration of the current program. The determination of agricultural use at time of enrollment for rollover lands is dependent on the initial program enrollment.

1. Example – CRP: Land is enrolled into CRP under a 10 to 15-year contract and practices are installed according to ATCP 50 specifications. In the final year of the CRP 1 contract, the NRCS enrolls the entire CRP acres into the Wetlands Reserve Easements (WRE). The WRE is effective on expiration of the CRP-1.

2. Land in this example is use-value eligible if:

- WRE 30-year easements do not restrict the lands from returning back into agricultural use
- CUA applies to the WRE program lands
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

Note: After expiration of the CRP-1, all lands rolled into programs identified may need a CUA in place.

B. Rollover into a temporary easement

Lands enrolled in eligible programs may rollover into another eligible program for 30 years or less.

Land is use-value eligible if:

- Program does not restrict the lands from returning back into agricultural use
- Program lands are subject to a state easement or enrolled in a federal or state program
- ATCP 50 practices are maintained

Note: CUAs are **not** required for temporary state or federal easements or programs. Temporary easements or programs are less than 30 years.

C. Rollover CRP to CRP

USDA FSA may re-enroll CRP lands under various sign-up programs. In these circumstances the re-establishment of the CRP-1 authorizes a use-value classification. Any land under an active CRP-1 contract is use-value eligible.

Caution: Conservation practices are subject to review by the issuing agency. Maintenance of conservation practices apply on lands under a CRP-1. Violating the conditions of the CRP-1 may result in a penalty and the removal of the lands from the program. An assessor is not notified of CRP-1 violations and should address these removals through the landowner questionnaire.

VIII. Tax 18 Conservation Programs Administered by a Federal or State Agency

A. Natural Resources Conservation Service (NRCS)

1. Agricultural use at time of enrollment

- NRCS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

2. Financial Assistance Programs

- Financial assistance programs and management programs do not determine whether land qualifies for agricultural classification
- Financial assistance programs assist the landowner in developing plans and implementing goals for the farm and the practices identified

3. Easement Programs

- Easement programs do not determine whether land qualifies for agricultural classification
- Easement programs assist the landowner in developing plans and implementing goals for farmland protection and wetland restoration through 30-year and perpetual conservation easements

4. Additional information

- General information
- Wisconsin specific
- Wisconsin programs

B. Farm Service Agency (FSA)

1. Agricultural use at time of enrollment

- FSA does not require agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

2. FSA eligible programs

- General Conservation Reserve Program (CRP) Sign-ups
- Grassland CRP Sign-ups
- Continuous CRP Sign-ups
  - State Acres for Wildlife Enhancement (SAFE)
    - Pollinator and Monarch Habitat
    - Glacial Habitat Restoration Area
    - Southwest Wisconsin Grassland Area
    - Karner Blue Butterfly
    - Western Prairie Habitat Restoration Area
    - Highly Erodible Land Initiative (HELI)
    - CLEAR30
    - Conservation Reserve Enhancement Program (CREP)
    - Other
      - Agricultural Conservation Program (ACP)
        - Closed in 1996, replaced by EQIP

3. Each FSA program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

4. Additional information

- General information
- Wisconsin specific
- Program information

C. United States Fish and Wildlife Service (USFWS)

The USFWS' Partners for Fish and Wildlife Program provides technical and financial assistance to landowners interested in restoring and enhancing fish and wildlife habitats on their land.

1. Agricultural use at time of enrollment

- USFWS does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

2. USFWS eligible program

Partners for Fish and Wildlife Program

- Eligible for agricultural classification
- Temporary contract
- USFWS provides documents and contracts

3. The USFWS program listed above is eligible for agricultural classification once these are confirmed:

- Agricultural use at time of enrollment
- Enrollment during prior production season
- Continues to be enrolled on current assessment date

4. Additional information

- General information
- ~~Wisconsin USFWS locations~~
- Partners for Fish and Wildlife Program

D. Wisconsin Department of Agriculture Trade and Consumer Protection (DATCP)

1. Agricultural use at time of enrollment

- DATCP does not require agricultural use at time of enrollment for all programs
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

2. Additional information

- General information
- Programs
  - Conservation Reserve Enhancement Program
  - CREP Equivalent
  - Purchase of Agricultural Conservation Easements (PACE) – for questions related to PACE, contact DATCP at (608) 224-4621

E. Wisconsin Department of Natural Resources (WDNR)

1. Agricultural use at time of enrollment

- DNR does not require agricultural use at time of enrollment
- Assessors need to confirm program lands were in a qualifying agricultural use at time of enrollment for agricultural classification eligibility

2. Additional information

- General information
- Central Wisconsin Grassland Conservation Area
- Glacial Habitat Restoration
- Glacial Heritage Area
- Nonpoint Source Program
- Public Access Habitat
- Southwest Wisconsin Grassland Conservation Area
- Streambank Protection Program
- Western Prairie Habitat Restoration

Tax 18 Conservation Programs

Programs	Eligible for Agricultural Classification	Program Information	Agency
Agricultural Conservation Program (ACP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Closed in 1996, replaced by EQIP	FSA
Agricultural Land Easements (ALE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Purchase of Development Rights (PDR) • Conservation plan and program documents	NRCS
Conservation Reserve Program (CRP)	• • Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• General Conservation Reserve Program (CRP) Sign-ups • Grassland CRP Sign-ups • Continuous CRP Sign-ups ○ State Acres for Wildlife Enhancement (SAFE) » Pollinator and Monarch Habitat » Glacial Habitat Restoration Area » Southwest Wisconsin Grassland Area » Karner Blue Butterfly » Western Prairie Habitat Restoration Area ○ Highly Erodible Land Initiative (HELI) ○ LEAR30 ○ Conservation Reserve Enhancement Program (CREP) ○ Other » Agricultural Conservation Program (ACP) – closed in 1996, replaced by EQIP • 10 to 15-year agreements except for CLEAR30 (30-year agreement)	FSA
Conservation Reserve Enhancement Program (CREP) Contracts	• Yes • **Permanent easement, confirm:** 1. Agricultural use at time of enrollment (CREP requirement) 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use (CREP easements have compatible use agreements) 4. Continues to be enrolled on current assessment date • 15-year agreement, confirm: 1. Agricultural use at time of enrollment (CREP requirement) 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Establishes agricultural conservation practices • Contact DATCP at (608) 224- 4632 for additional information • CREP easements have provisions included equivalent to compatible use agreements • 15-year agreements may be re-enrolled • CREP requires agricultural use at the time of enrollment	DATCP and FSA

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Conservation Stewardship Program (CSP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Conservation practices that convert farmland to other cover for the life of the contract (5-10 years)	NRCS
Emergency Watershed Protection (EWP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Technical and financial assistance for flood repair • Conservation plan and program documents • Farming is not restricted unless an easement is in place. See EWP-Flood Plain Easements.	NRCS
Emergency Watershed Protection Program – Floodplain Easements (EWPP-FPE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Permanent Easements (see WRE) • CUA, management plan and supporting documents	NRCS
Environmental Quality Incentives Program (EQIP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Agricultural use must be present for use-value classification • Technical and financial assistance • Conservation plan and program documents • Farming is allowed. Some practices may restrict farming for 2-10 years.	NRCS
Farm and Ranch Lands Protection Program (FRPP) (Legacy program of ALE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Purchase of Development Rights (PDR) • Conservation plan and program documents	NRCS
Grassland Reserve Program (GRP)	• Yes • **10-year, 15-year, 20-year contract and permanent, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Qualifying agricultural use for prior production season 4. Continues to be enrolled on current assessment date	• 15-year agreements provided for haying/ grazing • Working lands program • Conservation practices through a Purchase of Development Rights (PDR) • Conservation plan/management plan and program documents • Grazing and haying are the management practices	FSA

Tax 18 Conservation Programs

Programs	Eligible for Agricultural Classification	Program Information	Agency
Grazing Lands Conservation Initiative (GLCI)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Technical assistance for grazing activities • Conservation plan and program documents	NRCS
Central Wisconsin Grassland Conservation Glacial Habitat Restoration Glacial Heritage Public Access Habitat Southwest Wisconsin Grassland Conservation Western Prairie Habitat Restoration	• Yes • Temporary programs, confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date 4. Permanent programs, confirm: 5. Agricultural use at time of enrollment 6. Enrollment during prior production season 7. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 8. Continues to be enrolled on current assessment date	• Temporary and permanent programs • Habitat restoration • Preservation of remnant prairie • Easement areas purchased by the WDNR are called habitat easements which may include cropland, forest, wetlands and uplands including remnant prairie • By mutual agreement each habitat easement is subject to change • Changes may include haying and grazing as management tool	DNR
Great Lakes Restoration Initiative (GLRI)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Conservation plan and program documents	NRCS
Mississippi River Basin Initiative (Funding Source)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Conservation plan and program documents	NRCS
National Water Quality Initiative (Funding Source)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation practices • Conservation plan and program documents	NRCS
Nonpoint Source Water Pollution Abatement Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	Erosion control	DNR

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Partners for Fish and Wildlife Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Provides technical and financial assistance to private landowners to restore, enhance, and manage private land to improve fish and wildlife habitats	USFWS
Purchase of Agricultural Conservation Easements (PACE)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Purchase of development rights (PDR • Purchase of development rights is an encumbrance that may affect the current and future market value of the land the development rights are on, as well as the surrounding lands • PACE easement requires conservation compliance through a Conservation Plan • Program does not restrict agricultural use	DATCP
Rapid Watershed Assessment (RWA)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	Farming is allowed	NRCS
Regional Conservation Partnership Program (RCPP)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Conservation program contracts and easement agreements are implemented through: ○ Agricultural Conservation Easement Program (ACEP) ○ Environmental Quality Incentives Program (EQIP) ○ Conservation Stewardship Program (CSP) ○ Healthy Forests Reserve Program (HFRP) ○ Wetland Reserve Program (WRP) • Duration: 5-10 years, 30 years and perpetual • CUA, management plan (if available) and other and program documents	NRCS
Soil and Water Resource Mgmt. Program (SWRM) 15-year agreement - CREP Equivalent (sec 50.08)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Establishes agricultural conservation practices • Land enrolled in state's SWRM Program in a 15-year agreement • No restrictions to return land to Tax 18 eligible agricultural use • Program enrolls cropland or pasture land into a 15- year agreement • CREP equivalent requires agricultural use at the time of enrollment	DATCP

Tax 18 Conservation Programs

Programs	Eligible for Agricultural Classification	Program Information	Agency
Soil and Water Resource Mgmt. Program (SWRM) Permanent Easement - CREP Equivalent (sec 50.08)	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Establishes agricultural conservation practices • CREP equivalent easements have provisions included equivalent to compatible use agreements • Conservation Plan and program documents • Program enrolls cropland or pasture land into a perpetual easement • CREP equivalent requires agricultural use at the time of enrollment	DATCP
Streambank Protection Program	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Easements are perpetual • Restore and protect vegetation along the stream riparian corridor • Manage instream habitat • Provides public access for fishing, wildlife observation, and hiking (excludes hunting and trapping)	DNR
Water Bank Program (WBP)	No Wisconsin enrollments		NRCS
Wetland Reserve Easements (WRE) Former Wetlands Reserve Program (WRP)	• Yes • **30-year easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date • **Permanent easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• 30-year easements • Permanent easements	NRCS
Wetland Reserve Program (WRP) (legacy program of WRE)	• Yes • **30-year easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date • **Permanent easement, confirm:** 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Compatible use agreement for prior production season authorizing haying, grazing or other qualifying agricultural use 4. Continues to be enrolled on current assessment date	• Easements: 30-year and perpetual • CUA, management plan (if available) and other and program documents	NRCS

Tax 18 Conservation Programs			
Programs	**Eligible for Agricultural Classification**	**Program Information**	**Agency**
Wetland Mitigation Bank Program (WMBP)	• No	• Any individual or entity may establish and operate a wetland mitigation bank in Wisconsin • Wetland Mitigation banks are regulated by the U.S. Army Corps of Engineers and the DNR	DNR
Wildlife Habitat Incentive Program (WHIP) CLOSED	• Yes • Confirm: 1. Agricultural use at time of enrollment 2. Enrollment during prior production season 3. Continues to be enrolled on current assessment date	• Voluntary program to establish wildlife habitat • 5-year contracts have been rolled into EQIP • Conservation plan and program documents • Farming allowed. Some practices may restrict farming for 2-10 years.	NRCS