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# Land Classification

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2016 Assessors Meeting



# Presenter(s)

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- Al Romportl, Property Assessment Supervisor,  
Wausau District Office
- Leo Kolaszewski, Property Assessment Supervisor,  
Green Bay District Office



# Outline

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- For each class of property, we will provide:
  - The Statutory Definition
  - WPAM Supporting language
  - Clarification of Questionable Examples
- To illustrate most examples, we will:
  - Provide an overhead view
  - Provide a video as if driving by the parcel
  - Provide a picture
- Aids in discussion:
  - Question / Commentary of what we are viewing



# **Class 1 - Residential**

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## **Sec. 70.32(2)(c)3, Wis. Stats.**

Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection



# Class 1 - Residential

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## Property Assessment Manual Guidance

- Are the actions of the owner(s) consistent with an intent for residential use?
- Is the size of the parcel typical of residential or developing residential parcels in the area?
- Is the parcel zoned residential or is residential zoning likely to be allowed?
- Is the parcel located in a residential plat, subdivision, CSM or near other residential development?
- Does the parcel's topography or physical features allow for residential use?
- Is the parcel located in an urban or rapidly changing to urban area, as contrasted with a location distant from much residential activity?
- Are there any other factors affecting the parcel which would indicate residential use is reasonably likely or imminent ?



S 68th Ave

Cavin Dr

Morgan Creek Dr

Conner Davis Dr

S 66th Ave

S 68th Ave

Highland Dr

# What is the most likely land classification?

- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information





09/08/2016







# Most likely land classification

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- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information



# Considerations

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## What aids in our determination?

- Obvious residential use
- Infrastructure present
- Some vacant land, untilled, for sale
- Small parcel
- Improvements noted

Helpful aid to small parcel classification:

<https://www.revenue.wi.gov/faqs/slf/useassmt.html#asmt9>



# **Class 2 - Commercial**

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## **Sec. 70.32(2)(a)2, Wis. Stats.**

There is no statutory definition



# Class 2 - Commercial

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## WPAM Guidance

- Land and improvements devoted to buying and reselling
- Also includes services that support residential, agricultural, manufacturing, and forest uses
- Apartments of four or more, mobile home communities, stores with apartments above the store(s), etc.



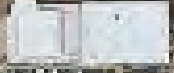
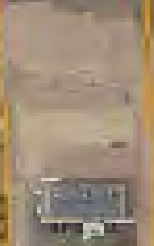
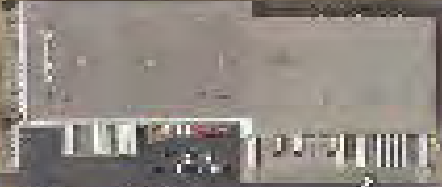
30

BUSINESS PARK DR

WORTH CT

CLEMIS WAY

DIXON HWY



# What is the most likely land classification of the parcels in the slide?

- A. Residential
- B. Commercial
- C. Agricultural
- D. Undeveloped
- E. Need More Information









# Most likely land classification

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- A. Residential
- B. Commercial
- C. Undeveloped
- D. Forest
- E. Need More Information



# Consideration

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## What aids in our determination?

- Retail businesses
- Infrastructure noted
- Some buildings already present
- Vacant land, untilled, available for building upon
- Small parcels
- Highest and Best Use analysis points to commercial

# Class 4 - Agricultural

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## Sec. 70.32, Wis. Stats.

- “Agricultural land” means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to ag use
- “Agricultural use” means agricultural use as defined by the department of revenue by rule and includes growing of short rotation woody crops, including poplars and willows, using agronomic practices
- “Agronomic practices” means agricultural practices generally associated with field crop production, including soil management, cultivation, and row cropping
- Agricultural land shall be assessed according to the income that could be generated from its rental for agricultural use

# Class 4 - Agricultural

## Administrative Rule

- Tax 18.05(1) Agricultural Use
  - NAICS - Crop and Animal Production
  - Christmas Trees and Ginseng
  - Specific Conservation Programs (updated for 2016)
  - <https://www.revenue.wi.gov/pubs/slf/tax18.pdf>
- Tax 18.05(4) Devoted to Agricultural Use
  - Prior production season (2015 for 2016 assessment)
  - Compatible with ag use on January 1?
- 18.06(1) Agricultural Classification
  - Physical evidence of ag use - crops, fencing, livestock
  - Assessor may request additional information



S

S

E 21st St

E 21st St

E 21st St

# What is the most likely land classification?

- A. Agricultural
- B. Undeveloped
- C. Agricultural and Undeveloped
- D. Need more information











# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Agricultural and Undeveloped
- D. Need more information



# Consideration

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## What aids in our determination?

- Agricultural Use of the land
- Common cropping practices
- Larger parcel devoted to ag use
- Small acreage (waterways, small windbreaks, field roads, etc.) incidental to ag use do not warrant separate classification
- For Market Value analysis – Road way Right of way valued with adjacent land class
- For Assessment purposes- Road Way Right of way classified as 'Undeveloped' @ \$100 / acre (further reduced by 50%)



# Additional Consideration

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## Additional Information

- DOR Fielding:
  - Ag land valued without regard to subclasses
- Assessment:
  - Ag Land valued by subclasses
  - Tillable 1, 2 and 3, based on soil productivity
  - Pasture, based on use
    - If the pastureland can be tilled, place in tillable subclass
  - Specialty (irrigated, orchards, cranberry, etc) place in tillable subclass based on soil productivity



# Class 5 - Undeveloped

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## **Sec. 70.32, Wis. Stats.**

- Bog, marsh, lowland brush, uncultivated land zoned as shore land or other nonproductive lands
- Valued at 50% of full value



# Class 5 - Undeveloped

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## WPAM

- Farmland abandoned or converted to recreational (in transition to a higher use) classified based on cover
- Land that does not produce and is not capable of producing because of poor soil or site conditions
- Road right-of-way fronting agricultural land if not in an ag use
- Example: rock outcropping, borrow pits, abandoned, depleted quarries, and other land not used and with no potential for use

# Overhead View



# What is the likely land classification?

- A. Agricultural
- B. Undeveloped
- C. Other
- D. Need more information
- E. All of the above











# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Other
- D. Need more information
- E. All of the above



# Consideration

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## What aids in our determination?

- Use of the land – Some tilled, some let go
- Type of cover / trees / brush – not productive forest
- Wetland maps – lower area, but no standing water or wetland plants
- Possible Government program – CRP?
- Possible deeded Road Way –County Highway
- Location – Rural agricultural area, some recreational influence

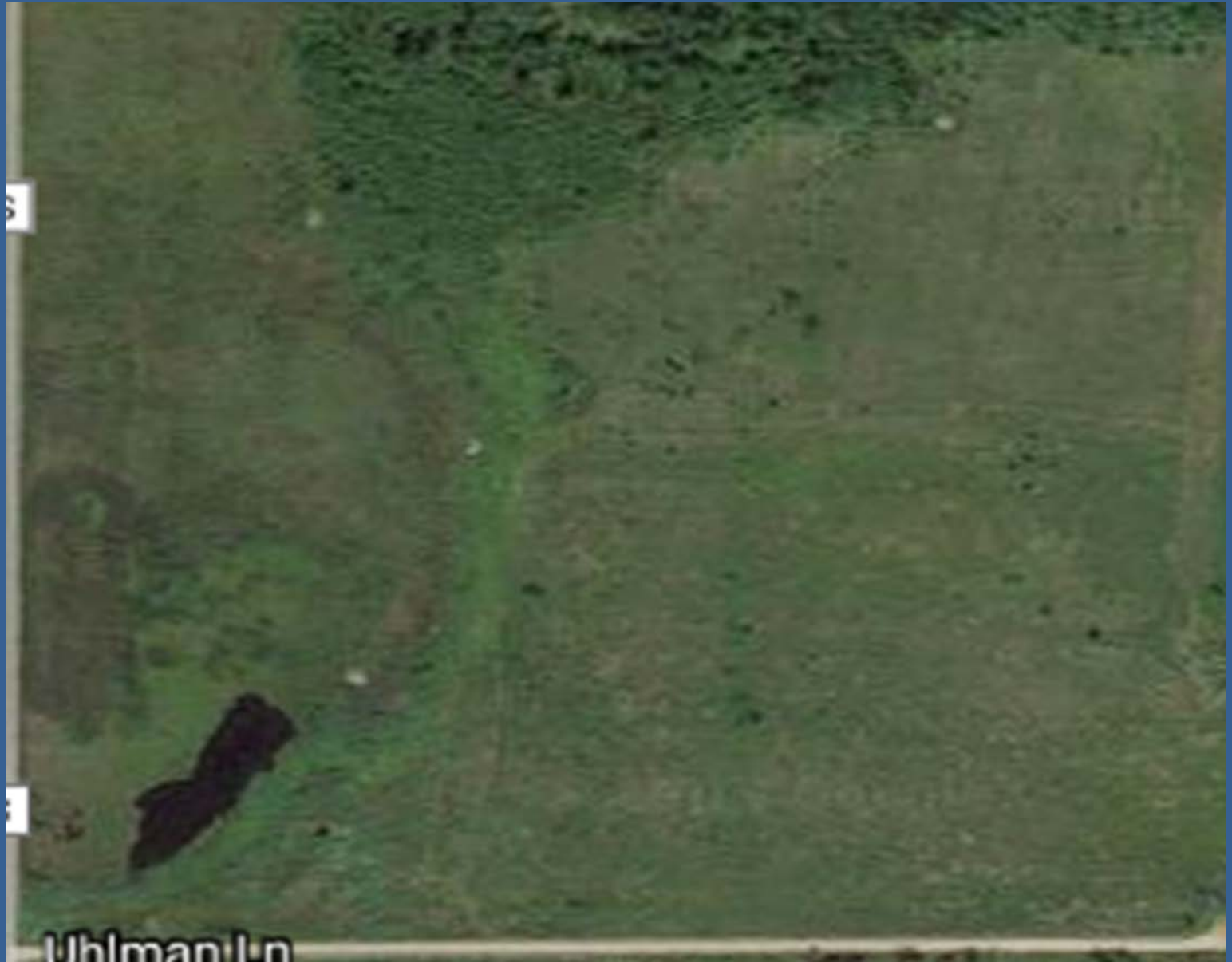
# Class 5 – Undeveloped - continued

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## Sec. 70.32, Wis. Stats.

- Bog, marsh, lowland brush, uncultivated land zoned as shore land or other nonproductive lands
- Valued at 50% of full value

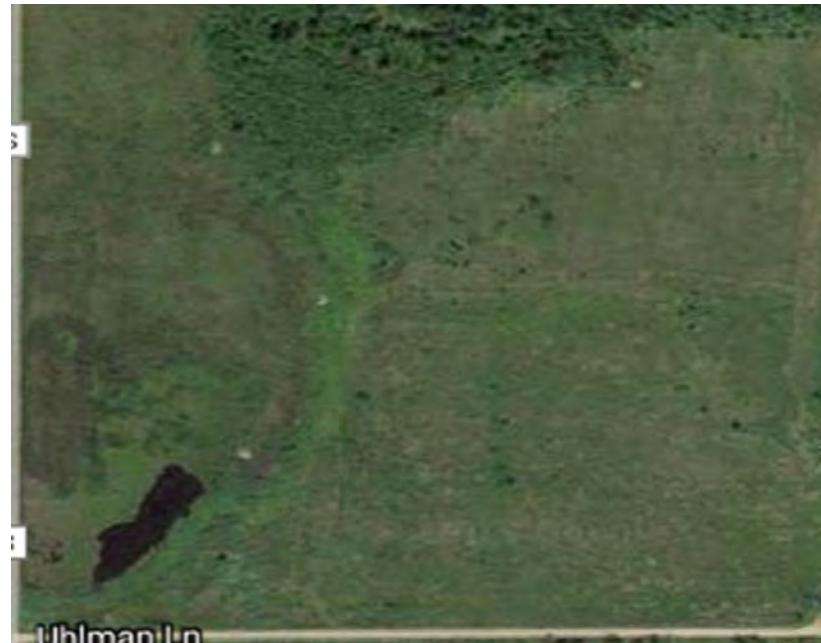
# Overhead View



# What is the likely land classification?

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- A. Agricultural
- B. Undeveloped
- C. Forest
- D. Undeveloped and Forest











# Most likely land classification

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- A. Agricultural
- B. Undeveloped
- C. Forest
- D. Undeveloped and Forest



# Consideration

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## What aids in our determination?

- Cover – grasses, brush wetland plants all predominantly found in wetland soils
- Wetland map will confirm
- Pond has little contributory value; highest and best does not change
- No Government Programs
- Trees that are present are non-productive – tag alder – found in wetlands



# Class 5m – Agricultural Forest

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## **Sec. 70.32, Wis. Stats.**

Land producing or capable of producing commercial forest products, if the land is:

- Contiguous to 100% ag parcel (must be owned by same person)
- Located on a parcel that contains agricultural land on 1.1.2004, and current assessment year, or
- Located on a parcel where 50% of the acreage was converted to ag land on 1/1/05, or after

Ag Forest is Valued at 50% of full value



# Class 5m – Agricultural Forest

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## WPAM

- Classification examples—Appendix 11-D
- 2004 assessment roll needs to be kept to meet the definition in Sec. 70.32(2)(c)1d., Wis. Stats.
- Frequently Asked Questions –

<https://www.revenue.wi.gov/faqs/slf/agforest.html>

# Overhead View



# What is the most likely land classification?

- A. Agricultural, Undeveloped, Forest, and Other
- B. Agricultural, Undeveloped, Ag Forest, and Other
- C. Residential, Agricultural, Ag Forest, Undeveloped
- D. Need more information





09/08/2016







# Most likely land classification

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- A. Agricultural, Undeveloped, Forest, and Other
- B. Agricultural, Undeveloped, Ag Forest, and Other
- C. Residential, Agricultural, Ag Forest, Undeveloped
- D. Need more information

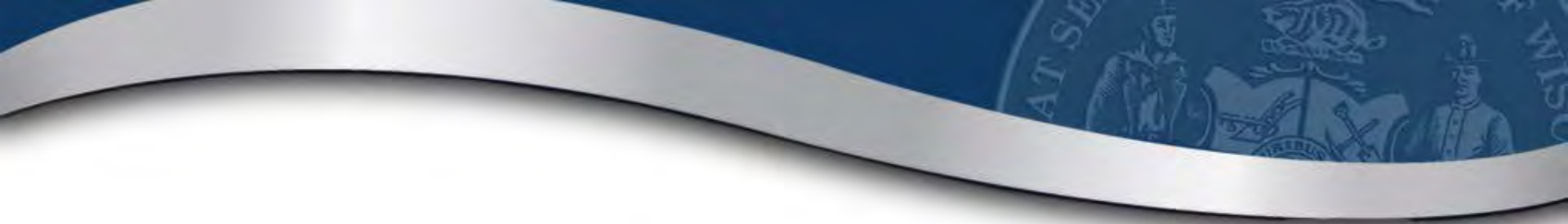


# Consideration

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## What aids in our determination?

- Agricultural land is present
- The Forest (to the left) is Ag forest – on a parcel with ag land. (presume ag land was there in 2004)
- The untilled land in the center is most likely Undeveloped, Fallow (mostly open, no productive trees, no evidence of pasture)
- Government programs?
- Residential is predominate use of buildings

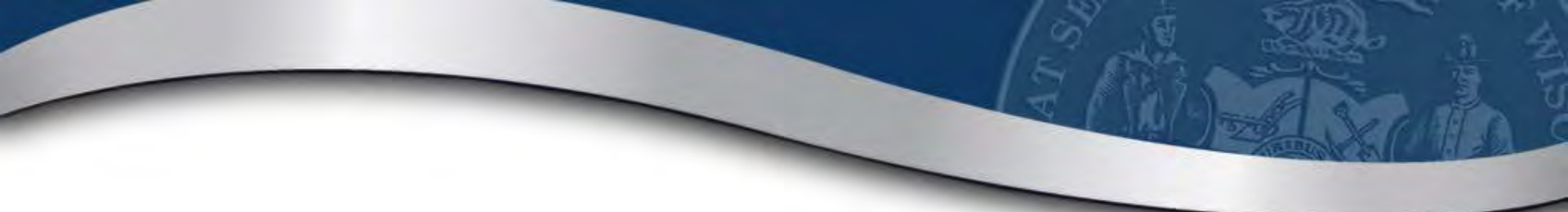


## **Class 6 – Forest**

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### **Sec. 70.32, Wis. Stats.**

Productive forest land means "land that is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection".



# Class 6 – Forest

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## WPAM

- Productive forest lands and related services in this classification are determined primarily by the use of the land. Forested areas used for hunting, fishing, recreation, or in the operation of a game preserve, should be classified as forest unless clearly operated as a commercial enterprise or are exempt.
- Forest lands include those forested areas, not on farms or ranches, which are being managed or set aside to grow tree crops for “industrial wood” or to obtain tree products such as bark or seeds.
- Forested areas on farms, ranches, or estates, with no commercial use made of the trees are to be included in this classification, including cutover. Cherry orchards, apple orchards, and Christmas tree plantations are classified as agricultural property.

Green Dr



N 120th Ave

# What is the likely land classification?

- A. Agricultural
- B. Productive Forest
- C. Undeveloped
- D. Agricultural Forest
- E. Need more information





09/08/2016





# Most likely land classification

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- A. Agricultural
- B. Productive Forest
- C. Undeveloped
- D. Agricultural Forest
- E. Need more information



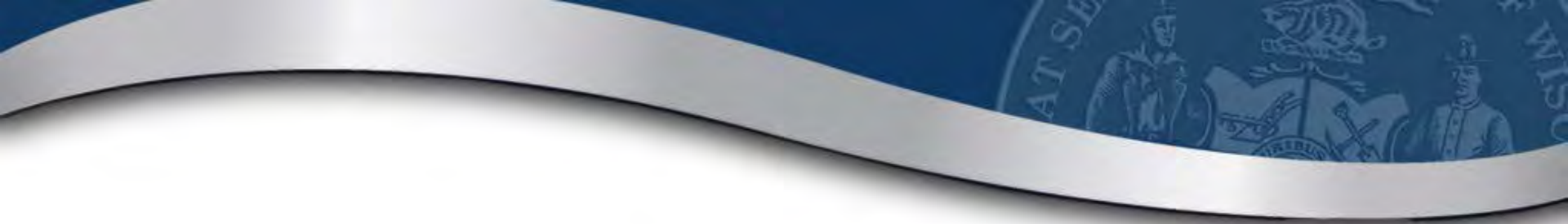


# Forest Example

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## What aids in our determination?

- Cover - Wooded
- Location –Rural, no residential use imminent
- Parcel size – larger; typical for area
- Timber Quality
- Check for possible contracts
- Check for adjacent ownership "wholly agricultural parcel"
- Check for Maple Syrup Production

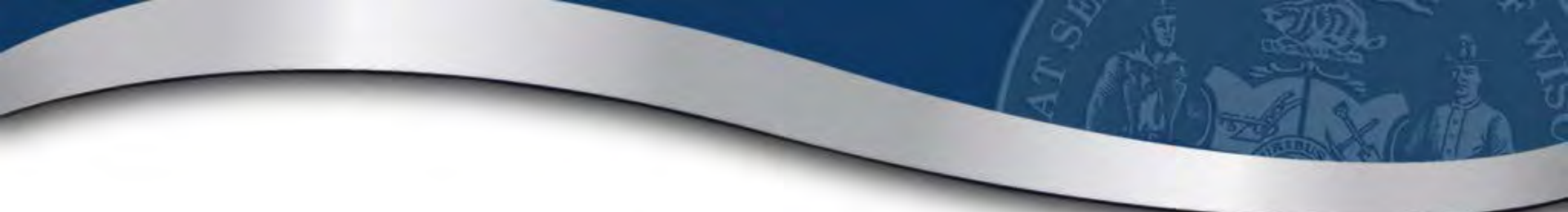


## Class 7 – Other

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### **Sec. 70.32 2 (1) (m) Wis. Stats.**

"Other," as it relates to par. [\(a\) 7.](#), means buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those buildings and improvements.



# Class 7 – Other

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## WPAM

The principle of highest and best use will guide the assessor to the appropriate approach to value. For example, using residential lot sales to value "Other" land where restrictive agricultural zoning would prohibit residential development would be inappropriate. In this case, the assessor needs to recognize the farm set as an integral part of the farm enterprise. Analyzing agricultural sales will yield information about the market value of agricultural land and improvements that the assessor might use to determine the contributory value a farm set.

# Overhead View





09/08/2016



# What is the likely land classification(s)?

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- A. Agricultural & Other
- B. Agricultural, Undeveloped & Other
- C. Ag Forest, Agricultural & Other
- D. Undeveloped & Other
- E. Residential & Other







# Most likely land classification

---

- A. Agricultural & Other
- B. Agricultural, Undeveloped & Other
- C. Ag Forest, Agricultural & Other
- D. Undeveloped & Other
- E. Residential & Other



# Consideration

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- Agricultural land present
- Agriculturally used set of buildings
- Land supports the buildings
- Residentially used house qualifies as agricultural - owned by qualified relative of farm operator
- Pond is large enough to be considered Undeveloped
- No water frontage value; not a farm pasture pond
- Road Way Right of Way

# Questionable Classification – Scenario 1

Classifying Parcels  
of Mixed Land Cover

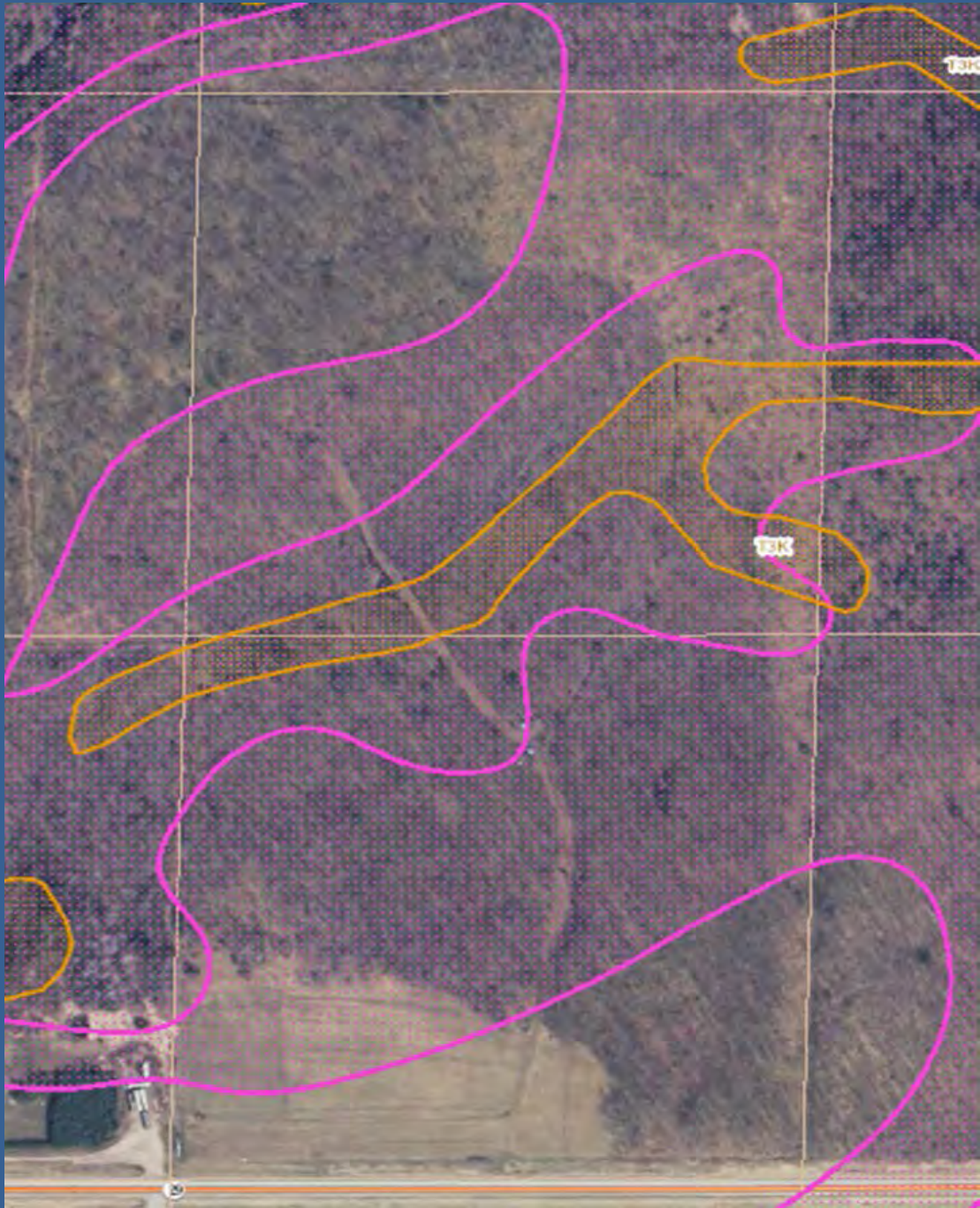


# What is the likely land classification?

---

- A. Undeveloped
- B. Agricultural Forest
- C. Productive Forest
- D. Commercial
- E. Agricultural & Ag Forest









**View from Adjacent Highway**  
*(looking Northeast)*



# Most likely land classification

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- A. Undeveloped
- B. Agricultural Forest
- C. Productive Forest
- D. Commercial
- E. Agricultural & Ag Forest



# Final Considerations

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## **Wisconsin Property Assessment Manual (*Chapter 11*)**

- NAICS Sector 11. – Agriculture, Forestry , Fishing, Hunting

*The industries in subsector 114, (Fishing, Hunting and Trapping), harvest fish and other wild animals from their natural habitats. These industries are dependent upon a continued supply of the natural resource. Included in this subsector are game preserves, hunting preserves, and game propagation. These are commercial establishments and typically have to be licensed through the DNR as a Game Farm. These establishments are not agricultural.*

**Town of  
Vandenbroek**

# What is the likely land classification?

---

- A. Agricultural
- B. Undeveloped
- C. Commercial
- D. Agricultural and Undeveloped









# Most likely land classification

---

- A. Agricultural
- B. Undeveloped
- C. Commercial
- D. Agricultural and Undeveloped



# Final Considerations

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- Land is fenced and it contains livestock. Administrative Rule 80.06(1) – Physical evidence of ag use – crops, fencing, livestock
- Animals/livestock are at rest – no hunting
- Livestock have free roam of entire area that is fenced in





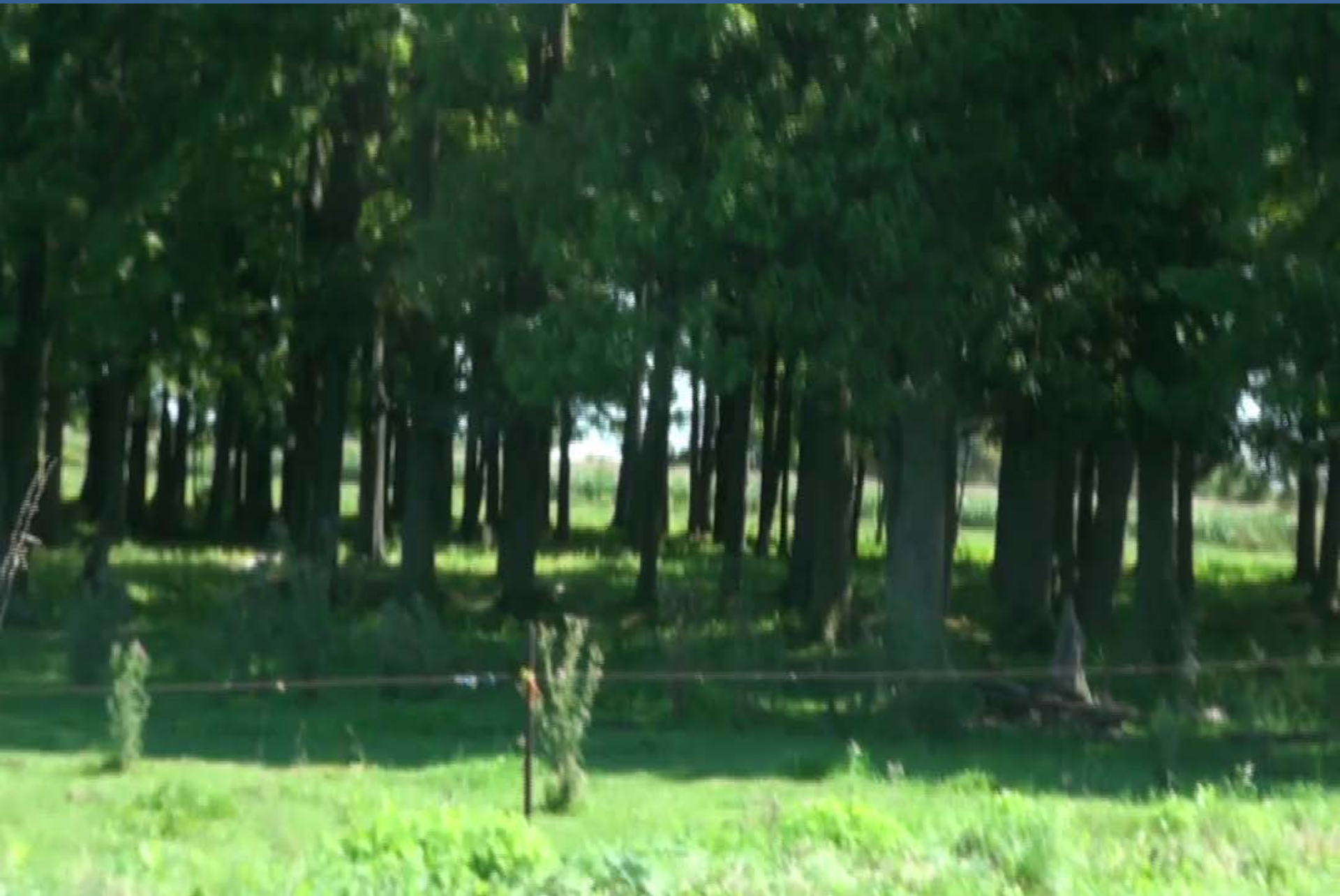
# What is the likely land class of the woods?

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- A. Agricultural
- B. Agricultural and Ag Forest
- C. Forest
- D. None of the above









# Most likely land classification

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- A. Agricultural
- B. Agricultural and Ag Forest
- C. Forest
- D. None of the above

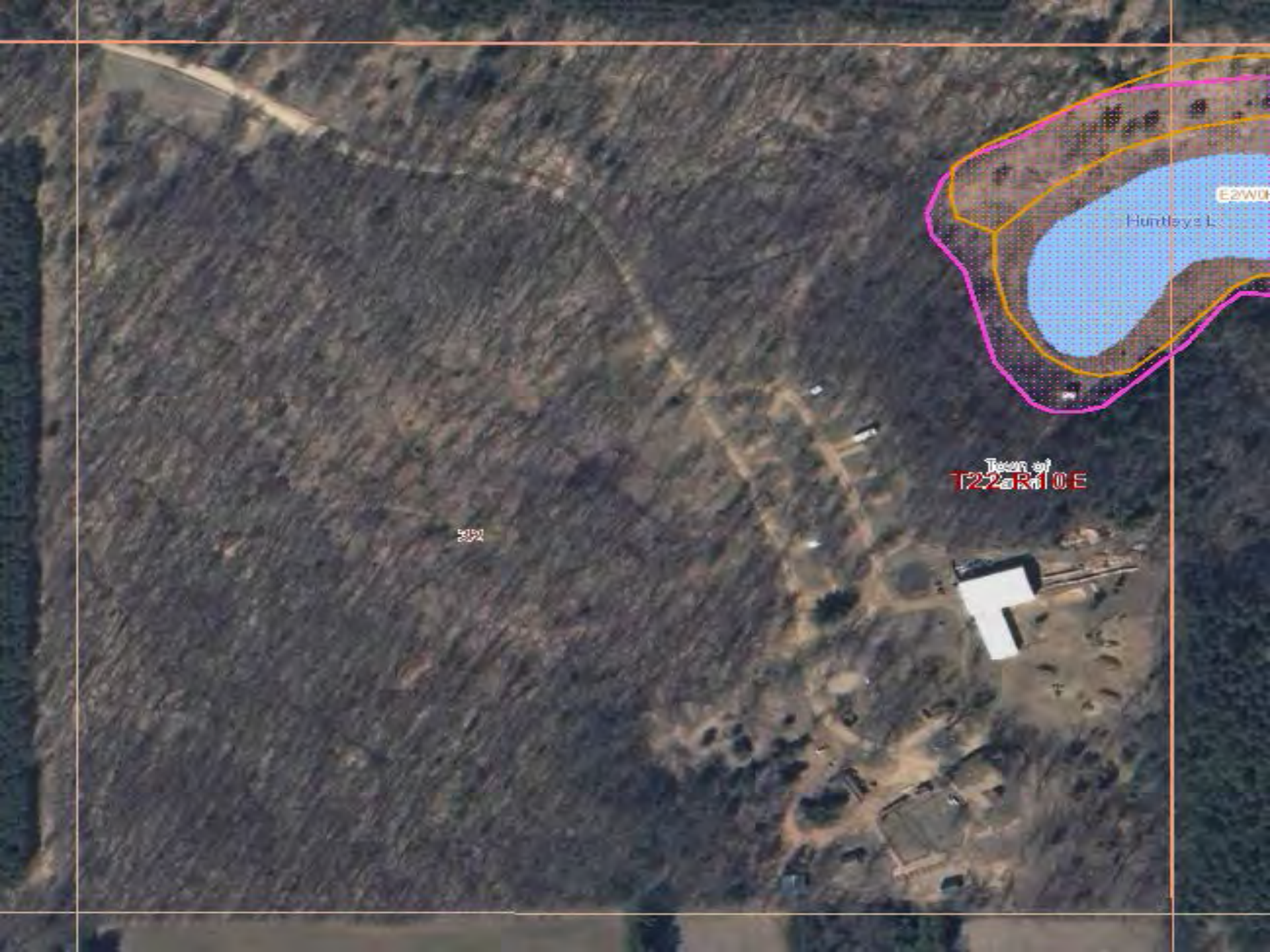


# Final Considerations

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- Is the undergrowth in the wooded area overgrown or in check?
- Is livestock able to roam freely under the tree canopy?
- Is there evidence that livestock have accessed the entire area?
- Is the pastured use continual or periodic?





E2WU

Hurdley's L.

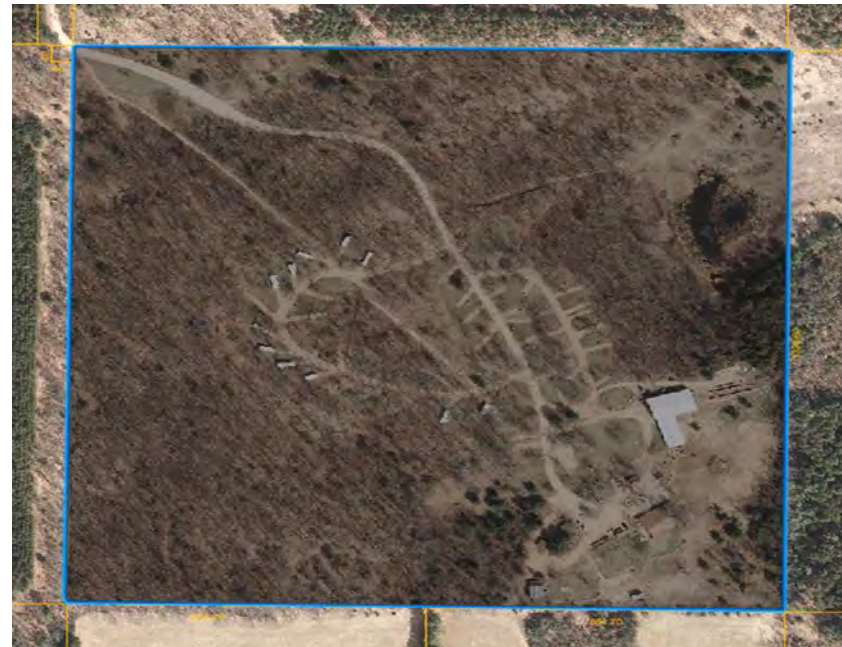
Town of  
T22  
R10E

352

# What is the likely land classification(s)?

---

- A. Residential
- B. Commercial
- C. Forest
- D. Class 7 Other and Forest
- E. None of the above











# Most likely land classification

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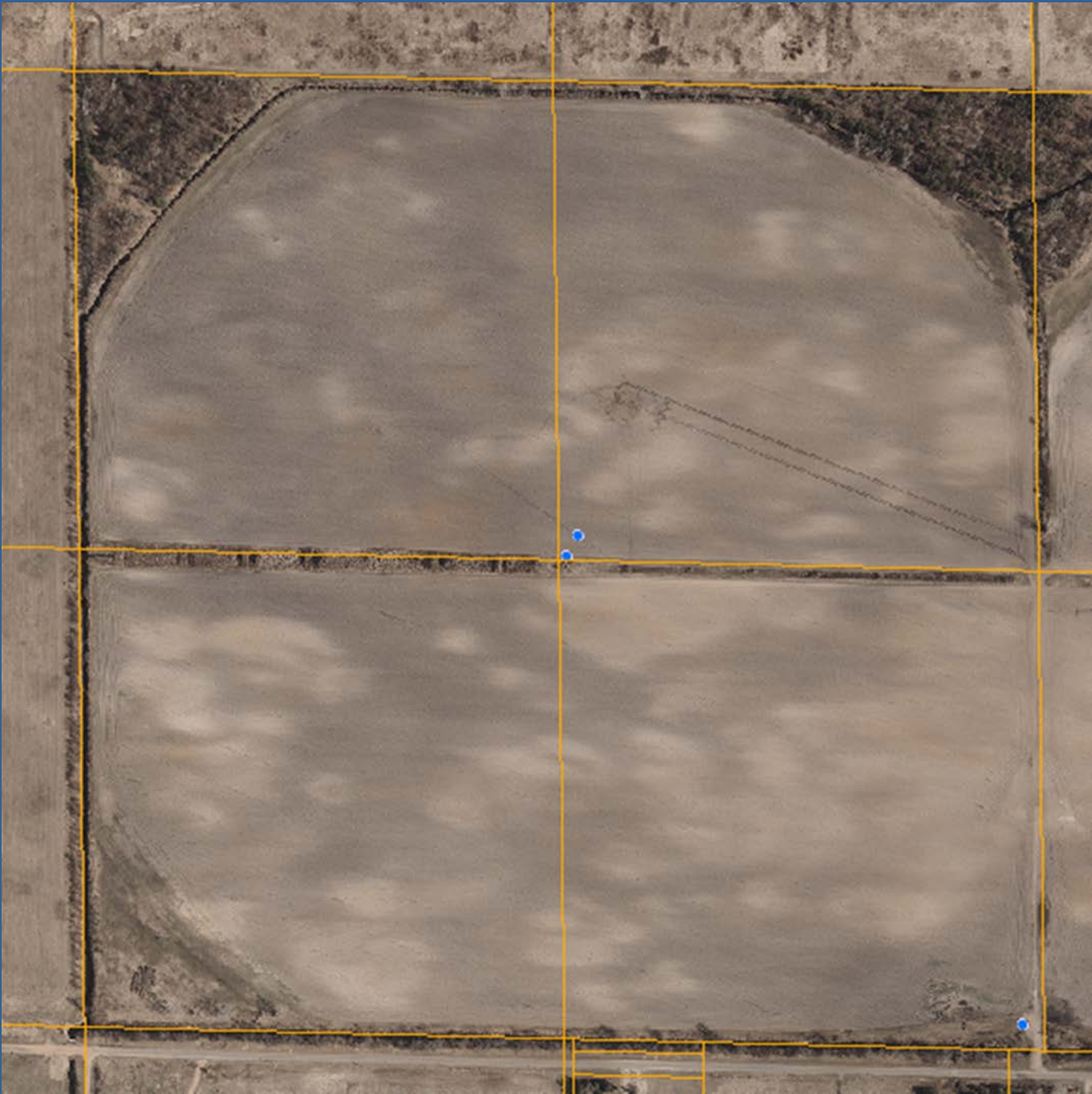
- A. Residential
- B. Commercial
- C. Forest
- D. Class 7 Other and Forest
- E. None of the above



# Final Considerations

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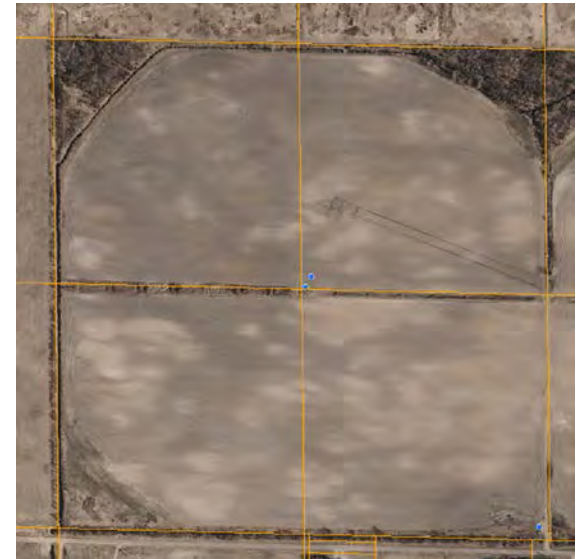
- Air photo depicts parcel consisting of mostly wooded land and numerous building improvements
- Numerous trails and paths are evident throughout parcel and support commercial use of the property



# What is the likely land classification for this 160 acres?

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- A. Agricultural
- B. Class 7 - Other
- C. Agricultural & Undeveloped
- D. Agricultural & Undeveloped & Ag Forest





# Most likely land classification

---

- A. Agricultural
- B. Class 7 - Other
- C. Agricultural & Undeveloped
- D. Agricultural & Undeveloped & Ag Forest

# Final Considerations

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- Idle land not used in support of the agricultural activity is not "land devoted primarily to agricultural use", and should be classified a (5)-Undeveloped, (5m)-Agricultural Forest, or (6)-Productive Forest.
- The right-of-way of an un-deeded road, fronting a parcel of agricultural land should be assessed as (5)-Undeveloped if not in agricultural use.
- Minor auxiliary improvements such as an irrigation well or shed that are not part of a farm set may not justify any land allocation to (7)-Other. (*\*see note below*)

*\* If programming requires a site acre for all (7)-Other Improvements, allocate the same use-value \$/acre as the associated irrigated acreage.*



# Overhead View



# What is the likely land classification(s)?

---

- A. Commercial
- B. Agricultural
- C. Agricultural Forest
- D. All of the above





*Wayside*  
**NURSERIES**  
INC.

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**LIFLOCK**

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# Most likely land classification

---

- A. Commercial
- B. Agricultural
- C. Agricultural Forest
- D. All of the above

# Observations:

- Aerial Mapping Depicts a 38 Acre Parcel Used as a Nursery and Greenhouse Operation
- Nursery Stock (i.e. trees and shrubs) is Planted and Harvested on the Majority of Parcel Acreage
- The Building Site Includes Numerous Greenhouse and Maintenance Structures
- The Northeast Corner of the Parcel Includes Several Acres of Wooded Land not Utilized by the Nursery Stock Operation



# Final Considerations

- The NAICS Industry Classification 111421 defines growing nursery products, nursery stock, shrubbery, bulbs, fruit stock, and sod as an agricultural use.
- The Wisconsin Property Assessment Manual lists Commercial Greenhouses as a Commercial Activity.
- Wooded land meets the definition of Agricultural Forest if:
  - a) A parcel contains agricultural land for the current year and also for the 1/1/2004 assessment
  - b) Where at least 50% of the acreage of the parcel was converted to agricultural land for the 1/1/2005 assessment or later
  - c) Contiguous to a parcel that is classed in whole as agricultural land (same owner)



# What is the likely land classification for this 16.4 acre parcel?

---

- A. Residential, Agricultural, Agricultural Forest
- B. Class 7 Other, Agricultural Forest
- C. Agricultural & Agricultural Forest
- D. None of the above









# Most likely land classification

---

- A. Residential, Agricultural, Agricultural Forest
- B. Class 7 Other, Agricultural Forest
- C. Agricultural & Agricultural Forest
- D. None of the above



# Final Considerations

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- No intensive agricultural use of buildings is evident
- Limited acreage and functional limitations of outbuildings, inadequate to support farm set
- Agricultural use appears to be incidental and limited to producing hay or eggs for sale to public
- Boarding of horses is for personal use

SE

STATE ROAD 22

032006340100

TOWN OF SPRINGWATER

032006340200



# What is the likely land classification for this parcel?

---

- A. Commercial
- B. Agricultural
- C. Forest
- D. Agricultural Forest







# Most likely land classification

---

- A. Commercial
- B. Agricultural
- C. Forest
- D. Agricultural Forest



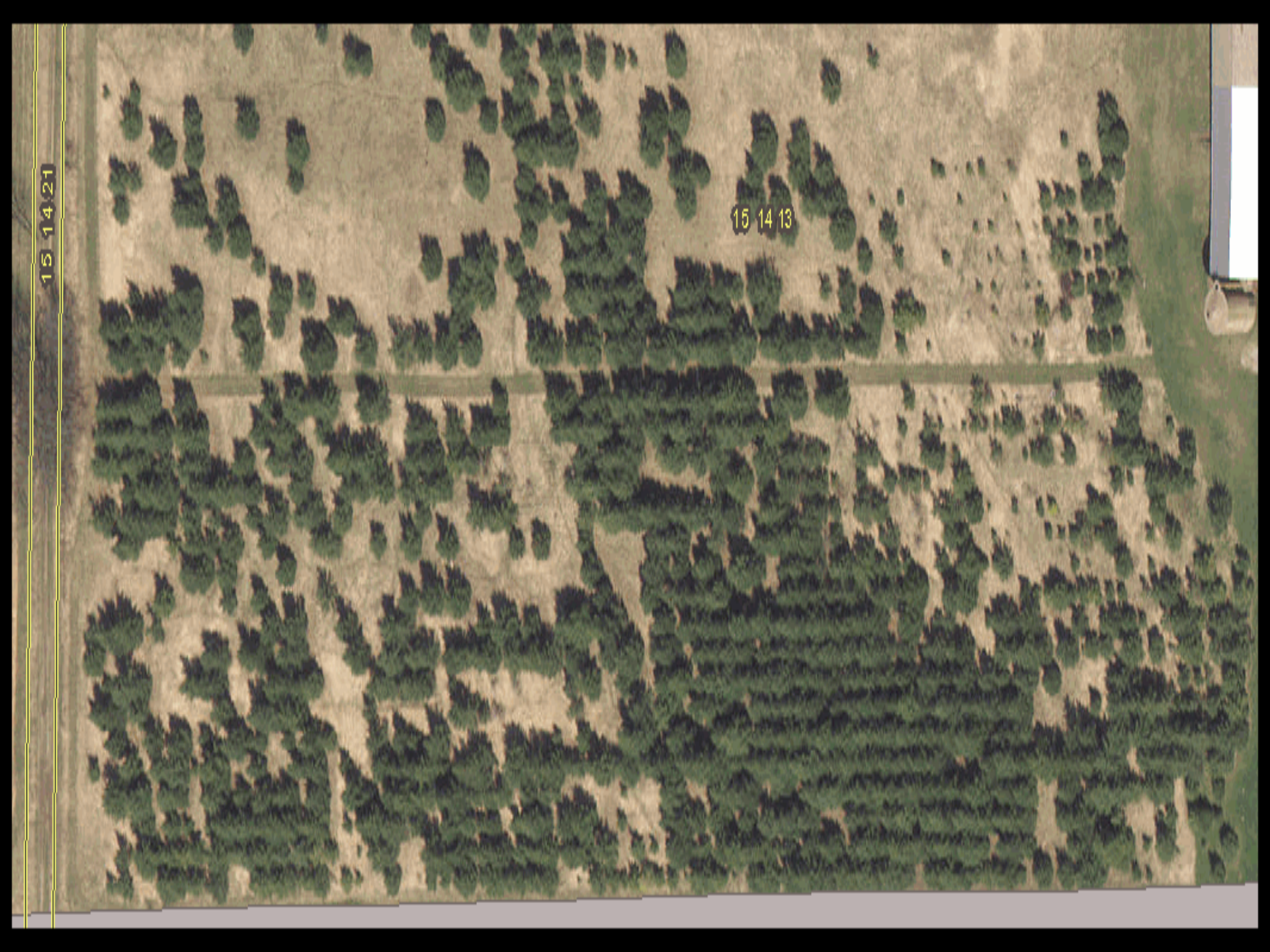
# Final Considerations

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- Is the land devoted primarily for the purpose of producing Christmas trees?
- Actively trimming and pruning the trees
- Maintaining access to the trees – weeding, cutting grass, etc.

15 14 21

15 14 13



# What is the likely land classification for this 7.2 acres?

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- A. Agricultural
- B. Agricultural Forest
- C. Undeveloped (fallow) & Forest
- D. Class 7 - Other







# Most likely land classification

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- A. Agricultural
- B. Agricultural Forest
- C. Undeveloped (fallow) & Forest
- D. Class 7 - Other



# Final Considerations

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- Trees too tall and wide to be considered Christmas trees
- Land not primarily devoted to the production of Christmas trees
  - No evidence of pruning the trees
  - No evidence of weeding and clearing land around trees
- Sec. 70.32 Wis. Stats. defines productive forest as land that is producing or is capable of producing commercial forest products
- Open area is large enough to be classified separately

22

Alp Ct



# What is the likely land classification for this 7.89 acres?

- A. Agricultural
- B. Productive Forest
- C. Agricultural Forest
- D. More information required







# Most likely land classification

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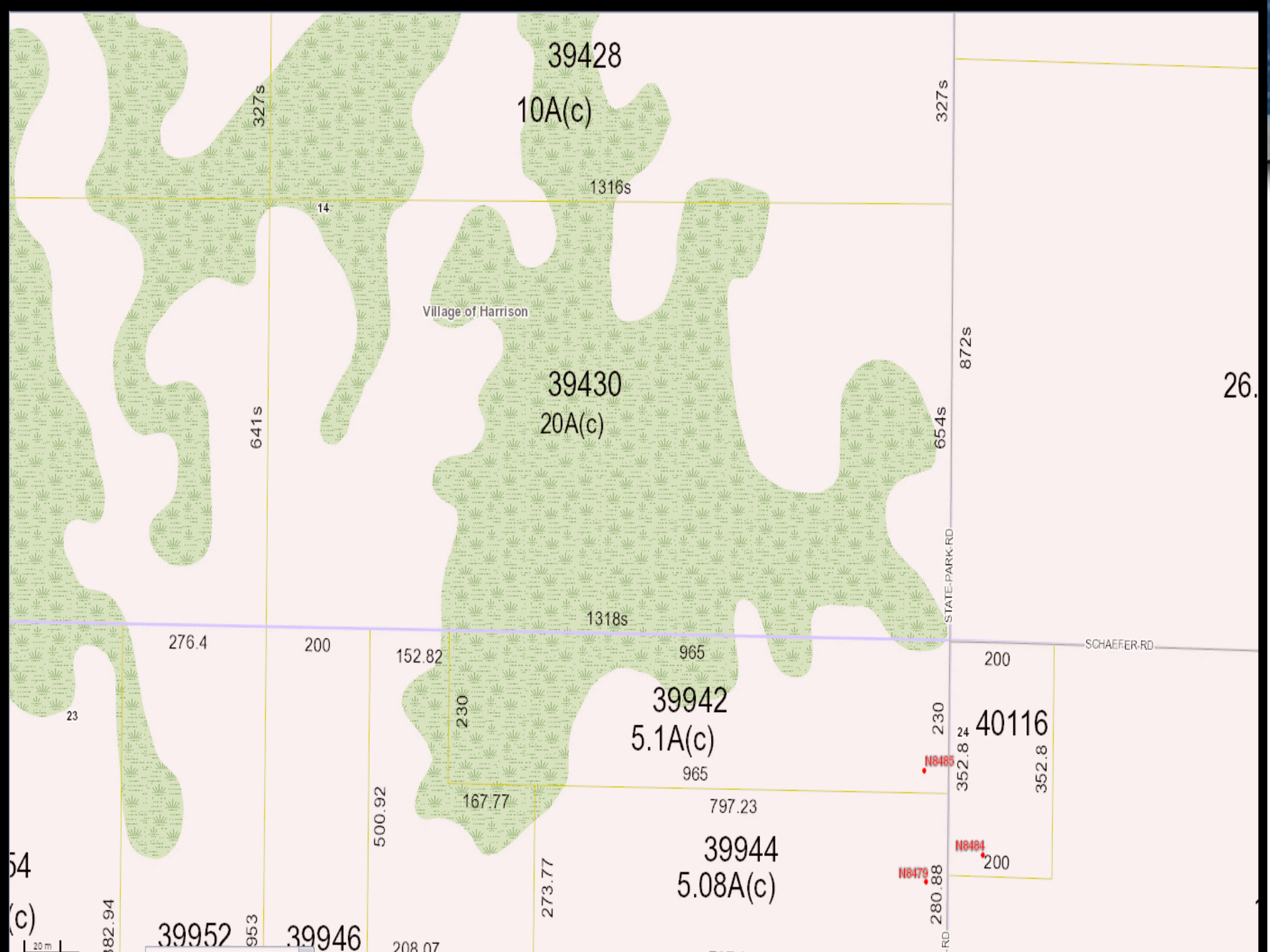
- A. Agricultural
- B. Productive Forest
- C. Agricultural Forest
- D. More information required

# Final Considerations

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- Interview with property owner indicates use of land is now 100% recreational – *Productive Forest*
- Interview with property owner indicates property owner's intentions are to maintain and harvest Christmas Trees – classify as *Agricultural* and review again next year
- If unable to interview property owner – classify as *Agricultural* – although no sign of pruning or maintaining the land around the trees, trees are still salable as Christmas trees and could be harvested as such – ***continue to monitor annually!***





39428

10A(c)

1316s

Village of Harrison

39430

20A(c)

1318s

39942

5.1A(c)

39944

5.08A(c)

40116

327s

327s

14

872s

641s

654s

276.4

200

152.82

965

SCHAEFFER RD

200

230

230

965

230

24

352.8

352.8

500.92

797.23

280.88

N8479

RD

N8484

200

273.77

39952

953

39946

208.07

82.94

54

(c)

20m

26.



# What is the likely land classification for this acreage?

---

- A. Forest
- B. Undeveloped – swamp subclass
- C. Forest and Undeveloped – swamp subclass
- D. Undeveloped – waste subclass







# Most likely land classification

---

- A. Forest
- B. Undeveloped – swamp subclass
- C. Forest and Undeveloped – swamp subclass
- D. Undeveloped – waste subclass



# Final Considerations

---

- Sec. 70.32 Wis. Stats. defines productive forest as land that is producing or is capable of producing commercial forest products.
  - Full canopy visible on air photo for most of the 20 acres
  - No sign of cleared acreage or obvious home site on air photo
  - Some areas indicated on the parcel are open and wet so should be classified as undeveloped - swamp.
  - Areas that are wet and wooded are properly classified as forest

0 019210000

0 019220000

STATE ROAD

0 019230300

TOWN OF

0 019240000

50 m

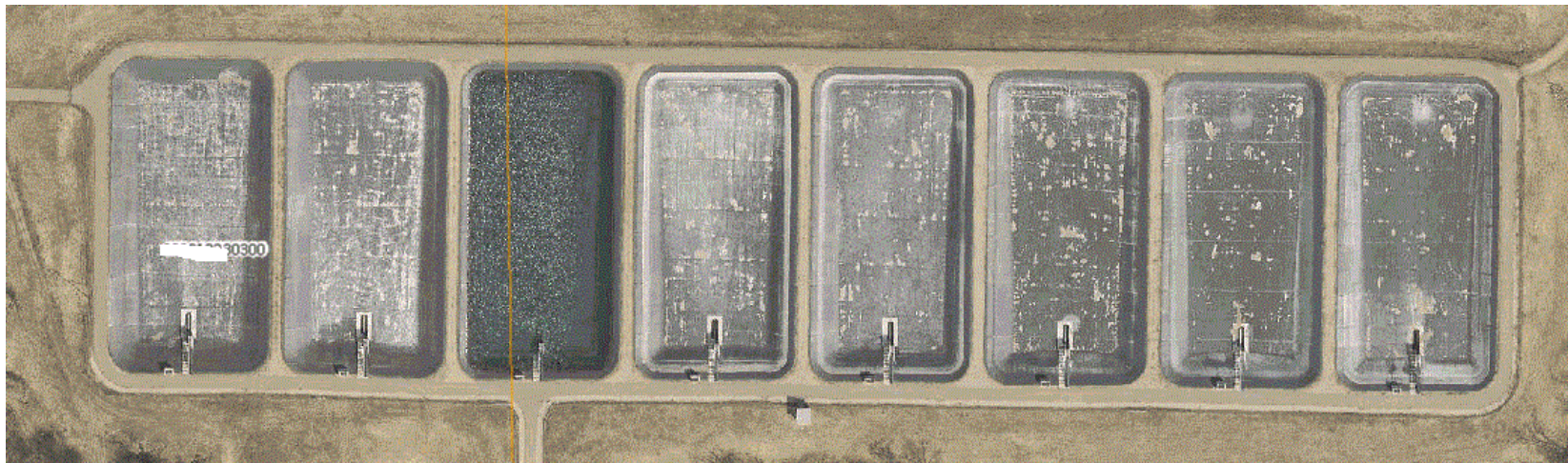
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# What is the likely land classification(s) for this acreage?

- A. Agricultural
- B. Agricultural & Class 7 Other
- C. Commercial
- D. Undeveloped







# Most likely land classification

---

- A. Agricultural
- B. Agricultural & Class 7 Other
- C. Commercial
- D. Undeveloped



# Final Considerations

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- All lands covered by the water of a pond are to be categorized as agricultural use value (specialty land), using pasture \$/AC to determine assessed value (WPAM 11-21)
- All land with improvements such as dikes, dams, and other structures used for diverting water shall be classified as Class 7 Other (similar to cranberry improvements)
- More information regarding fish pond valuations reference WPAM 11-85

658s

1315s

12515  
24.33A(c)

1317s

986.94

12520  
13.78A(c)

988.39

28798  
24.68A(c)

SAVY MILLERD

1337s

SAVY MILLERD

980s

B

B

532.83

1317s

1317s

1317s

13190

1372

100.12

13495

# What is the likely land classification(s) for this 13.78 acres?

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- A. Commercial
- B. Residential
- C. Class 7 – Other
- D. Agricultural
- E. Both C and D



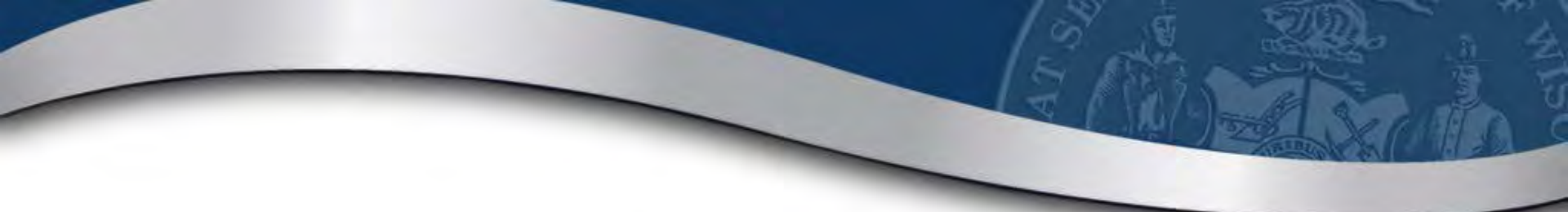




# Most likely land classification

---

- A. Commercial
- B. Residential
- C. Class 7 – Other
- D. Agricultural
- E. Both C and D



# Final Considerations – Unique Commercial

---

- WPAM 9-1: Commercial property consists of properties for which the predominant use is the selling of merchandise or providing a service
- Admissions for guided tour, presence of a gift shop, and accommodations for weddings and banquets



Crosse Dr

# What is the likely land classification for this acreage?

---

- A. Undeveloped
- B. Residential
- C. Commercial
- D. Agricultural







09/02/2016





# Most likely land classification

---

- A. Undeveloped
- B. Residential
- C. Commercial
- D. Agricultural

# Final Considerations

---

- Sec. 70.32(2)(c)3, Wis. Stats. – Class 1 Residential
  - Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.
- No tillable land here, completed residential homes present
- Actions of the owner are consistent with residential use
- Highest & Best use of the lots that are not yet improved are still residential

Find Address or Place



101.27' 192.17'

02 24 99

N 318614.101  
E 624591.858

02 24 43 3

02 24 43 1

02 24 44

96

02 25 99

E 9479  
HWY 96

02 25 71 7

N 983  
STANLEY CT

02 25 71 8  
N 982  
STANLEY CT

02 25 72 2

E 951  
HWY 96

02 25 72 11

02 25 71 6  
N 071  
STANLEY CT

N 939  
STANLEY CT

02 25 71 5

02 25 72 4

02 25 72 1

WHISPERING WINDS EAST

02 25 21

02 25 71 9

N 940  
STANLEY DR

02 25 71 4B

02 25 72 6

E 9571  
BREEZEWAY DR

02 25 72 7

02 25 72 10

BREEZEWAY DR

BREEZEWAY DR

N CROSSWINDS DR



# What is the likely land classification for the indicated parcels?

- A. Residential
- B. Undeveloped
- C. Agricultural
- D. Commercial







# Most likely land classification

---

- A. Residential
- B. Undeveloped
- C. Agricultural
- D. Commercial



# Final Considerations:

## Agricultural Use Value in residential subdivisions

---

- Tax 18.05 (4) Devoted to Agricultural Use
  - Prior production season (2015 for 2016)
  - Compatible with ag use on January 1?
- Tax 18.06 (1) Agricultural Classification
  - Physical evidence of ag use – crops, fencing, livestock
- Sec. 70.32(2)(c)3, Wis. Stats. – Class 1 Residential
  - Includes any parcel or part of a parcel of untilled land that is not suitable for the production of crops, on which a dwelling or other form of human abode is located and which is not otherwise classified under this subsection.



Clay Rd

Clay Rd

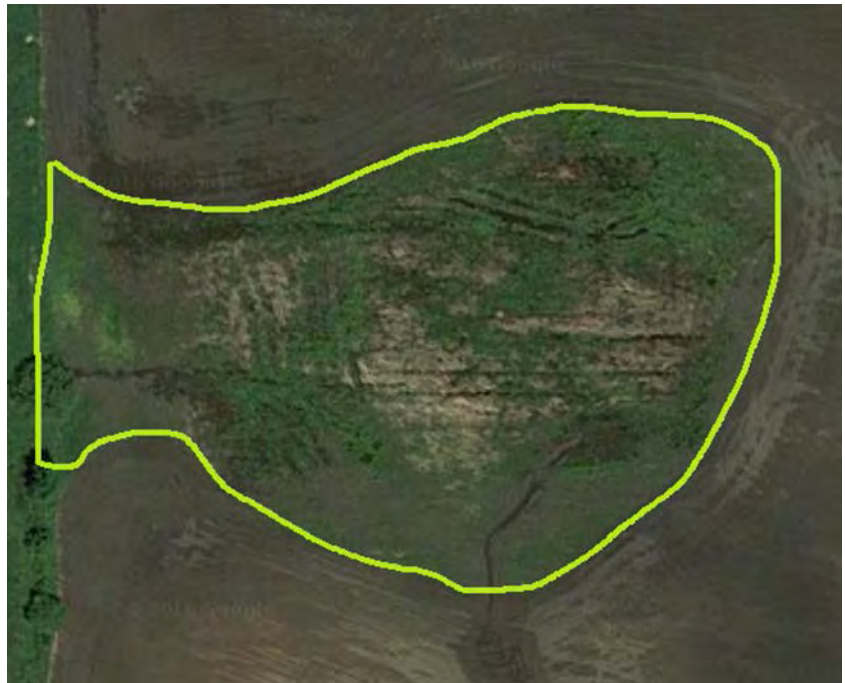


09/02/2016

# How would you classify the untilled area in the highlighted area?

---

- A. Undeveloped - Fallow
- B. Agricultural - Tillable
- C. Undeveloped - Wetlands
- D. Agricultural - Pasture







EIKa

MA

MA

EIKa

TER

EIK





# Most likely land classification

---

- A. Undeveloped - Fallow
- B. Agricultural - Tillable
- C. Undeveloped - Swamp
- D. Agricultural - Pasture

# Final Considerations - Wetlands

---

- Air Photo provides a point of beginning and modern, color air photos are better than ever
- Air photos often indicate areas that may be wetlands but could also be fallow or other classifications
- Today's online Wetland Inventory by DNR is an excellent tool
- <http://dnrmapping.wisconsin.gov/SW/Viewer.html?Viewer=SWDV&runWorkflow=Wetland>



## COVERTYPE CLASSES FOR THE WISCONSIN WETLANDS INVENTORY

Vegetated mapping units are classified by the uppermost layer of vegetation which covers 30% or more of the area. Vegetated classes take precedence over unvegetated classes if a choice has to be made. Subclasses in parentheses are only used where the information can be easily obtained from existing soil surveys, lake survey maps, or other data sources.

CLASS AND SUBCLASS	DESCRIPTION	SUBCLASS EXAMPLES
<b>A</b> Aquatic bed	Plants growing entirely on or in a water body	—
(1) (Submergent)	(Aquatic bed plants growing entirely under water)	(Milfoil, coontail, pondweeds)
2 Floating	Aquatic bed plants having structures which float at the water surface	Rooted or free floating
3 Rooted floating	Rooted aquatic bed plants which have floating leaves	Pond lilies, water shield
4 Free floating	Aquatic bed plants which float freely on the water surface	Duckweed, water meal, surface algae
<b>M</b> Moss	Wetlands where the uppermost layer of vegetation is moss	Sphagnum moss
<b>E</b> Emergent/wet meadow	Herbaceous plants which stand above the surface of the water or soil	—
1 Persistent	Plant remains persist into next year's growing season	Narrow- or broad-leaved
2 Narrow-leaved persistent	Persistent emergents having grass-like leaves without petioles	Cattail, most sedges and grasses
3 Broad-leaved persistent	Persistent emergents with wide leaf blades	Stinging nettle, some asters
4 Nonpersistent	Emergent which fall beneath the water and decompose over winter	Narrow- or broad-leaved
5 Narrow-leaved nonpersistent	Nonpersistent emergents with grass-like leaves without petioles	Wild rice, some bulrush stands
6 Broad-leaved nonpersistent	Nonpersistent emergents with wide leaf blades	Arrowweed, pickerel weed
<b>S</b> Scrub/shrub	Woody plants less than 20 feet tall	—
1 Deciduous	Shrubs which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Stunted tamaracks	Stunted tamaracks
3 Broad-leaved deciduous	Deciduous shrubs other than tamarack	Willows, alder, young green ash
4 Evergreen	Shrubs which keep their leaves over winter	Needle- or broad-leaved
5 Needle-leaved evergreen	Evergreen shrubs with needle-like or scale-like leaves	Stunted black spruce
6 Broad-leaved evergreen	Evergreen shrubs with wide leaf blades	Labrador tea, leatherleaf
7 Dead	Dead shrubs	Shrubs killed by flooding
8 Needle-leaved	Any coniferous shrubs	Deciduous or evergreen
9 Broad-leaved	Any broad-leaved shrubs	Deciduous or evergreen
<b>T</b> Forested	Woody plants taller than 20 feet	—
1 Deciduous	Trees which drop their leaves in the fall	Needle- or broad-leaved
2 Needle-leaved deciduous	Tamaracks	Tamaracks
3 Broad-leaved deciduous	Deciduous trees other than tamarack	Black ash, elm, silver maple
5 Needle-leaved evergreen	Evergreen trees with needle-like or scale-like leaves	White cedar, black spruce, balsam
7 Dead	Dead trees	Trees killed by flooding
8 Needle-leaved	Any coniferous tree	Deciduous or evergreen
<b>F</b> Flats/unvegetated wet soil	Exposed wet soils which do not support vegetation	—
0 Subclass unknown	Soil characteristics undetermined	—
(1) (Cobble/gravel)	(Flats composed of gravel and larger stones)	(Gravel bar in a fast flowing river)
(2) (Sand)	(Flats composed of sand)	(Sand flats in the Wisconsin R.)
(3) (Mud)	(Flats composed of silt and clay-sized mineral particles)	(Mud flats in the Mississippi R.)
(4) (Organic)	(Exposed muck)	(Organic flats exposed by drawdown)
(5) (Vegetated pioneer)	(Flats supporting herbaceous pioneer vegetation which is killed by rising water levels before the next growing season)	(Cocklebur growing on a sand flat)
<b>W</b> Open water	Lakes and ponds with a depth of 6 feet or less, and unvegetated river sloughs	—
0 Subclass unknown	Bottom characteristics undetermined	—
(1) (Cobble/gravel)	(Cobble or gravel bottom)	—
(2) (Sand)	(Sand bottom)	—
(3) (Mud)	(Mud bottom)	—
(4) (Organic)	(Muck bottom)	—
<b>U</b> Upland	Upland areas surrounded by wetland	Also used as a subclass to indicate small inclusions of upland (TU/EIK)

## Hydrologic Modifiers for the Wisconsin Wetlands Inventory

HYDROLOGIC MODIFIER	SITUATION APPLIED TO:	USED WITH SUBCLASSES
<b>L</b> Standing water, Lake	Lakes of 20 acres or more having a maximum depth of 6 feet or less (smaller lakes and ponds receive the "H" hydrologic modifier)	A1-A4, E4-E6, S7, T7, F3-F5, W3-W4
<b>R</b> Flowing water, River	The abandoned and secondary channels of rivers and streams	A1-A4, E4-E6, T7, F3-F5, W3-W4
<b>H</b> Standing water, Palustrine	Wetlands which have surface water present for much of the growing season	All subclasses
<b>K</b> Wet soil, Palustrine	Areas which are wetlands, but do not appear to have surface water for prolonged periods of time	M0, E1-E3, S1-S9, T1-T8, F3-F5

- Refer to the Wetlands Inventory classification Guide for definitions and instructions.

[http://dnr.wi.gov/topic/wetlands/documents/wwi\\_classification.pdf](http://dnr.wi.gov/topic/wetlands/documents/wwi_classification.pdf)



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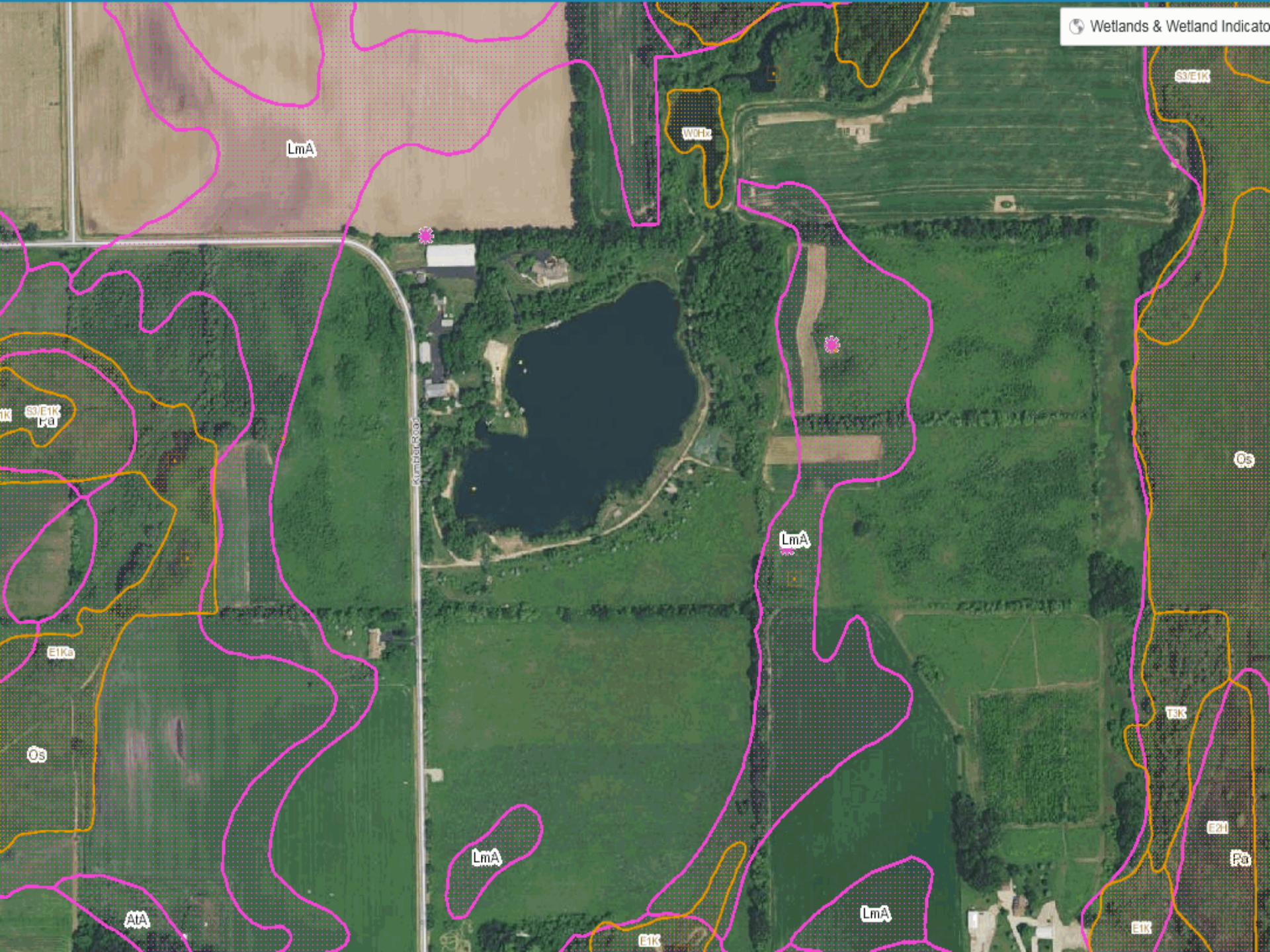
09/02/2016

# How would you classify the area covered by the water?

---

- A. Undeveloped – Swamp subclass
- B. Undeveloped – Pond subclass
- C. Residential
- D. Forest - Water Frontage subclass









# Most likely land classification

---

- A. Undeveloped – Swamp Subclass
- B. Undeveloped – Pond Subclass
- C. Residential
- D. Forest - Water Frontage

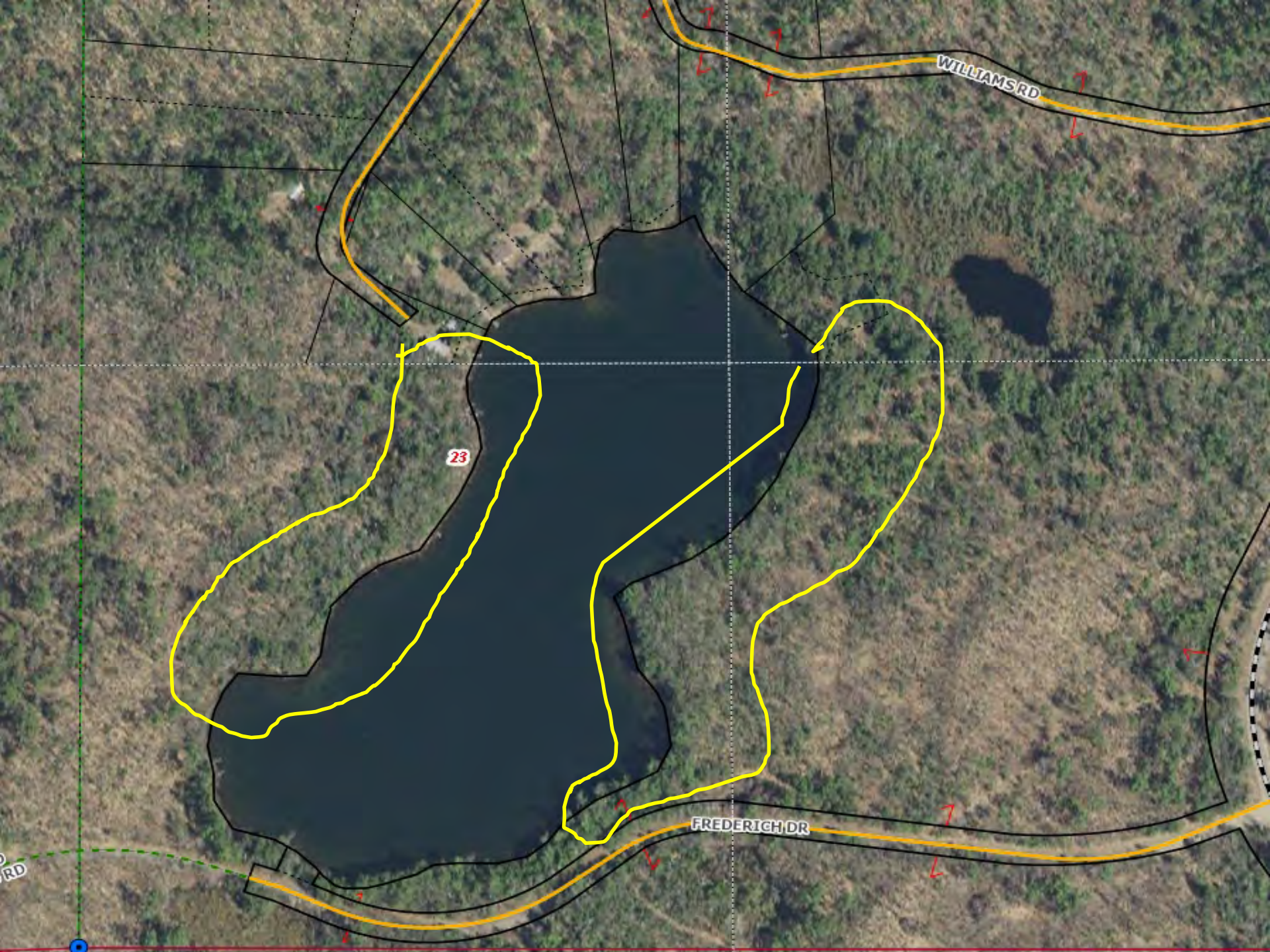


# Final Considerations

---

- When a single owner or group owns all frontage and access points (no public access) frontage value will likely be higher
- The State does not own the lakebed because this is man-made water body
- The Wetlands Inventory can be helpful to determine the quality of the frontage
- Proper classification if vacant may still be Residential





WILLIAMS RD

23

FREDERICH DR

RD





# How would you classify the highlighted areas?

---

- A. Residential
- B. Undeveloped - Pond
- C. Undeveloped - Lake Bed
- D. Forest - Water Frontage
- E. All of the above







# Most likely land classification

---

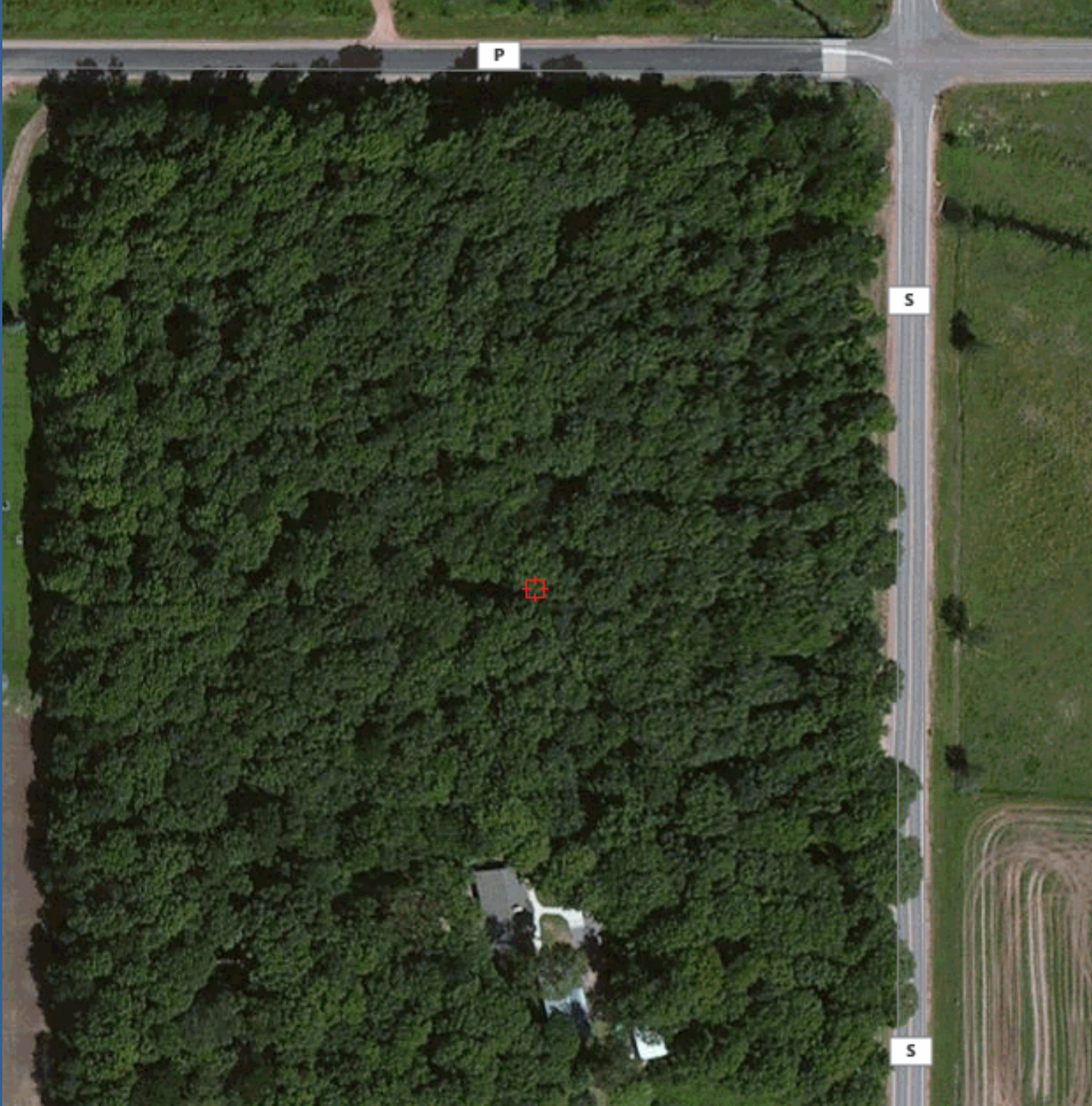
- A. Residential
- B. Undeveloped - Pond
- C. Undeveloped - Lake Bed
- D. Forest - Water Frontage
- E. All of the above

# Final Considerations

---

What Classifications might we see in the view? Residential and Forest.

- Residential – small parcel vacant and improved
  - Classified by use
  - Value land by front foot
- Undeveloped – No - lakebed is state owned, exempt
- Forest – Large parcel vacant tracts
  - Classified by cover
  - Valued by front foot, and per acre basis





# What is the likely Classification(s) of this parcel?

---

- A. Residential
- B. Agricultural
- C. Forest
- D. Agricultural Forest
- E. Need more information





WARNING  
TOWN OF EMMETT







# Most likely land classification

---

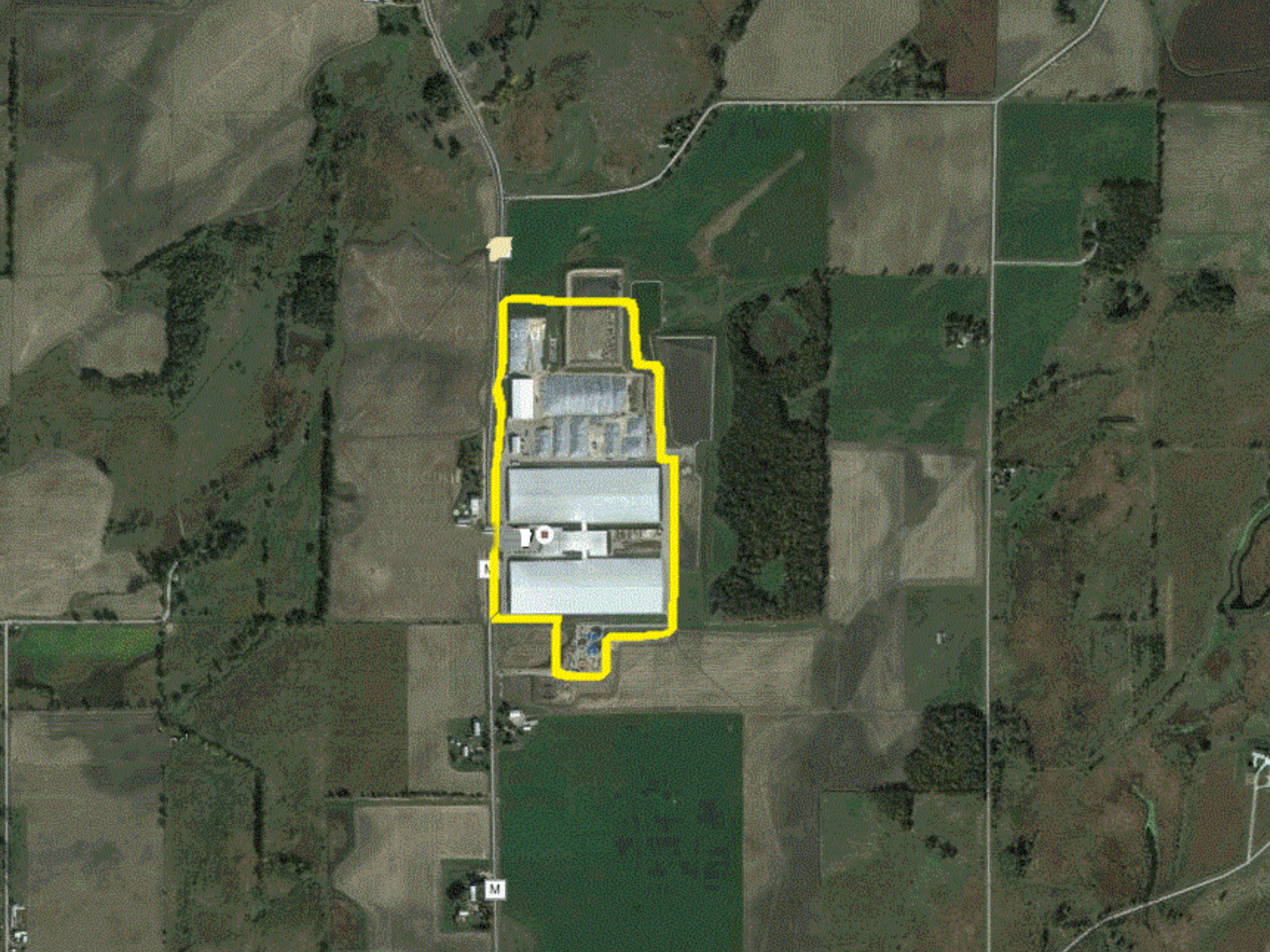
- A. Residential
- B. Agricultural
- C. Forest
- D. Agricultural Forest
- E. Need more information



# Final Considerations

---

- Site and Buildings – Residential use
- Maple Sap Gathering – Agricultural use must determine if hobby or resale
- Forested area-
  - If maple syrup, may be ag forest –
  - must determine extend of tapping
- Undeveloped – Road way right of way, if ag land (maple trees) front road
- Guidance in this video: <https://www.youtube.com/watch?v=m6ZxYilZfrc>
- It is the landowners responsibility to show the land meets industry standards







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TOUR INFORMATION  
9:00-12:00, 1:00-4:00  
Call: 920.759.4649

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# How would you classify the +/- 135 acres in the outlined area?

---

- A. General Ag Site
- B. Commercial Site
- C. Agriculture Land
- D. Mega Farm Site







# Most likely land classification

---

- A. General Ag Site
- B. Commercial Site
- C. Agriculture Land
- D. Mega Farm Site

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09/02/2016



# Final Considerations

---

- Use the separate subclass code for mega farm site
- Actual site acreage should be what is needed for convenience of buildings
- With a large number of acres, consider what the value would be if the improvements were not there
- Biodigester is exempt but land under is still class 7



# How would you classify the highlighted land?

- A. Forest
- B. Agricultural - Christmas Trees
- C. Agricultural - Other Ag Specialty lands
- D. Agricultural - Orchard









# Most likely land classification

---

- A. Forest
- B. Agricultural - Christmas Trees
- C. Agricultural - Other Ag Specialty lands
- D. Agricultural - Orchard



# Final Considerations

---

- For DOR fielding use the orchard subclass to identify that this is not typical agricultural land
- When reported on the Municipal Assessors Report these acres should be included in the tillable acres as well as being identified as orchard acres – true for all "optional" acre including Christmas trees, Aquaculture, irrigated, etc

10730



22624

REEK RD

2633

3  
P-420

2  
P-420

1  
P-420

22617

22613

22319



# How would you classify the highlighted land?

- A. Agricultural - Tillable
- B. Agricultural - Pasture
- C. Undeveloped - Fallow
- D. Undeveloped - Waste







# Most likely land classification

---

- A. Agricultural - Tillable
- B. Agricultural - Pasture
- C. Undeveloped - Fallow
- D. Undeveloped - Waste

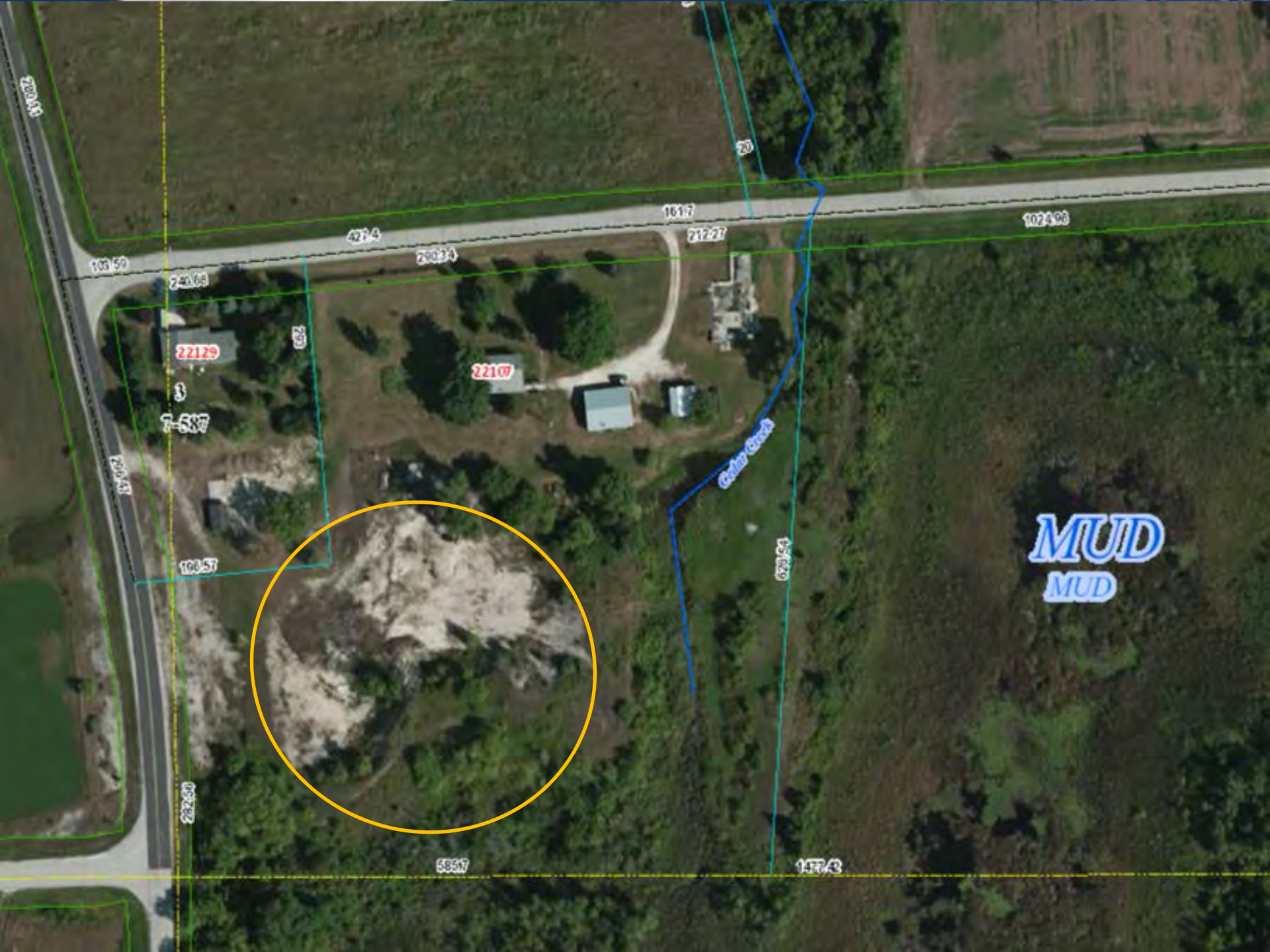




# Final Considerations

---

- It's important to consider not only the land cover but the possible use. This land is getting close to being too steep to effectively farm. While it may not be tillable it could likely still be used as pasture.
- While we recommend classifying as fallow, note that this land may not be as valuable as other fallow lands in the town. Each parcel should be valued independently.
- For DOR use, if a sale, this parcel would be included in the fallow base and be included in our analysis. It should not be excluded because it might be low compared to other sales.



22129

22107

MUD  
MUD

Gardner Creek

3

7-587

2000.7

103.59

427.4

2002.4

1617

217.27

1024.06

150.62

108.57

222.50

585.7

1477.3

0.751.54

20



09/06/2016

# What is the likely classification of the land within the highlighted Area?

---

- A. Undeveloped - Waste
- B. Undeveloped - Fallow
- C. Commercial
- D. Forest







# Most likely land classification

---

- A. Undeveloped - Waste
- B. Undeveloped - Fallow
- C. Commercial
- D. Forest



# Final Considerations

---

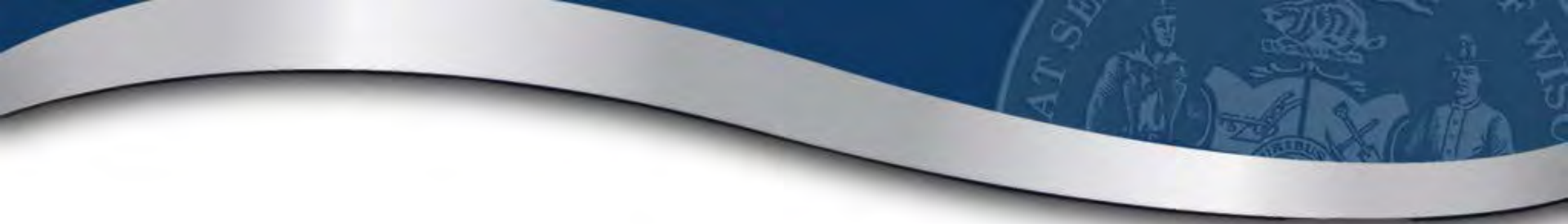
- Lands such as this may be in a state of transition. As viewed now, this parcel is clearly waste - is no longer active. In time this same parcel might become forest.
- If this were an active mine, then the most proper classification would likely be manufacturing or commercial.
- A small amount of land in the state is regarded as truly waste. Such lands are barren, inaccessible, totally non-productive, or not useable for any present purpose or need.

(WPAM Chapter 12)



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---

**The End**

### 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