

Farmland Preservation Agreements

Farmers with an existing farmland preservation agreement with the Department of Agriculture, Trade and Consumer Protection (DATCP) are eligible to claim farmland preservation tax credits in exchange for keeping the land in agricultural use and achieving state soil and water conservation standards. In 2009, Legislature repealed the Farmland Preservation Program in response to growing pressures to convert farmland statewide to nonagricultural uses. DATCP recreated the program with a new structure. The new law authorized DATCP to write administrative rule ATCP 49, which establishes technical details as to how local governments may plan and zone agriculture farmland. Buffalo County, however, does not have Farmland Preservation Zoning.

Eligibility Requirements

Any land claimed must be located in a farmland preservation area identified in a certified county farmland preservation plan. Eligible land includes agricultural land or permanent, undeveloped natural resource or open space that is under a farmland preservation agreement or located in a designated agricultural enterprise area.

Claimants must have \$6,000 in gross farm revenue in the past year or \$18,000 over the previous 3 years. Any rental income of farmed acres does not count toward total gross farm revenue. Landowners in Buffalo County with older FP agreements are not eligible to claim the tax credit on any Managed Forest Law (MFL) land. Claimants must have all past taxes paid in full, and must comply with the soil and water conservation standards, including ATCP 50, NR 151, and NRCS 590 Technical Standards.

Buffalo County Directory

Land Conservation Department

(608)685-6260

Natural Resources Conservation Service (NRCS)

(608)685-4454 ext. 101

UW-Extension

(608)685-6256

Farm Service Agency

(608)685-4454 ext. 100

DNR Forestry

(608)685-6223

DNR Fishery

(608)685-6221

DNR Wildlife Management

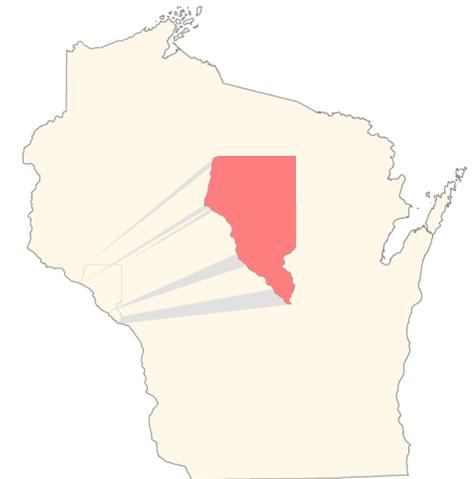
(608)685-6222

DNR Conservation Warden

(608)797-1926



BUFFALO COUNTY FARMLAND PRESERVATION PROGRAM



Claiming the farmland preservation tax credit

Landowners with existing agreements entered into prior to July 1, 2009 may continue to collect a tax credit until the expiration of their existing agreement. The County will inspect the farm and issue a Certificate of Compliance (CoC) to show the farm is meeting all conservation requirements. The FP agreement and CoC must be attached to your tax schedule.

Since Buffalo County does not have an area zoned for farmland preservation, when the agreement expires, you will not be eligible to claim a credit unless you successfully petition to be located in a designated agricultural enterprise area (AEA).

Ceasing or expired

Once an agreement for land enrolled has expired, the only option for farmland preservation without Farmland Preservation Zoning is through the Agricultural Enterprise Area (AEA) petition process.

A landowner is eligible to buy out of an existing agreement if the land has been enrolled for ten or more years with an application to cease the agreement. The landowner would be required to pay back the ten years of tax credits taken with interest, which is determined by the Department of Agriculture, Trade, and Consumer Protection.

For additional information on the Farmland Preservation Program or agricultural runoff rules, please contact the Land Conservation & Resource Management Department at (608) 685-6260.

Conservation Compliance Requirements:

Landowners claiming tax credits must meet the following conservation requirements:

- Follow a Nutrient Management (590) Plan.
- Provide a 590 Nutrient Management checklist to the county annually.
- Perform soil testing on fields every 4 years.
- Farms are inspected for compliance with the soil and water conservation standards every four years by Buffalo County staff.
- Meet tolerable soil loss (T) on cropped fields.
- Prevent direct runoff from feedlots or stored manure into state waters.
- Limit livestock access to maintain vegetative cover along waterways, wetlands, and springs.
- Eliminate gully erosion.
- Maintain any manure storage structures.
- Follow the Buffalo County Manure Storage Ordinance by meeting technical standards for newly constructed or substantially altered manure storage facilities.
- Divert clean water away from feedlots, manure storage areas, and barnyards within Surface Water Quality Management Areas.
- Do not stack unconfined manure piles within a Surface Water Quality Management Area.



Agricultural Enterprise Areas (AEA)

An Agricultural Enterprise Area (AEA) is a tool that can help communities meet locally identified goals for preserving agricultural land and encouraging conservation and agricultural economic development.

This is a voluntary enrollment that allows the landowners to receive a tax credit for keeping the land in agricultural use for 15 years if they are meeting the conservation compliance rules, have at least 5 landowners interested within a large, contiguous land area that is primarily agricultural use.

To have an area designated as an AEA, farm owners and local governments must work together to submit a petition to the Wisconsin Department of Agriculture, Trade & Consumer Protection (DATCP). By working together and by drawing in other local stakeholders including ag-related businesses, economic development experts, and other interested individuals, the community can ensure adequate support for an AEA selected for designation. The AEA selection is a competitive process with approximately 1,000 acres being the minimum standard and 20,000-30,000 acres being the typical AEA.

Once an AEA is designated, the eligible farm owners within the area should consider signing a voluntary farmland preservation agreement with the state to protect the land for agriculture and collect state tax credits.