

Section 5

AGRICULTURAL, NATURAL AND CULTURAL RESOURCES

Introduction

The Agricultural, Natural and Cultural Resources element contains a compilation of objectives, policies, goals, maps and programs for the conservation, and promotion of the effective management, of natural resources such as groundwater, forests, productive agricultural areas, environmentally sensitive areas, threatened and endangered species, stream corridors, surface water, floodplains, wetlands, wildlife habitat, metallic and nonmetallic mineral resources, parks, open spaces, historical and cultural resources, community design, recreational resources and other natural resources.

Within Genoa City there are a number of environmental resources and constraints that could impact development and future land use designations. Knowing where environmental constraints are located can be vital when evaluating development proposals, subdivisions, and utilities. Conservation of environmental resources is encouraged and efforts should be undertaken to preserve environmentally sensitive areas and resources. Environmentally sensitive areas may be maintained under both private and public ownership. The following sections summarize many of Genoa City's environmental and natural features.

Agricultural, Natural and Cultural Resources Objectives and Policies

Agricultural, Natural and Cultural Resources Goals

The Village of Genoa City's agricultural, natural and cultural resources policies and programs are set to achieve the following goals:

Maintain a balanced relationship between human activities and the environment that minimizes the adverse impacts of development on natural resources; protect and encourage the preservation of Village open spaces, trees, mature vegetation, creeks and streams, and identified floodplain; and encourage the maintenance and preservation of active farms on the periphery of the Village ensuring that they are not prematurely developed.

Agricultural, Natural and Cultural Resources Objectives

The following objectives prescribe more specific ways to achieve the aforementioned goals of the Community related to agricultural, natural and cultural resources:

- Identify and reserve sufficient land resources in the Village to meet current and future recreation needs.
- Design all new developments to create a minimum disturbance to natural drainage patterns, natural landscape, vegetation, and the ability of land to absorb rainfall and prevent erosion.

- Encourage land use patterns that preserve the integrity of existing environmental corridors as a means of natural erosion control and protecting the environmental quality of the Village.
- Establish minimum setback and buffer areas along creeks, streams, rivers, floodplain, and wetlands to reduce the impacts of development on water quality.
- Ensure that all new developments provide storm water retention capacity equal to the capacity displaced by that development. Whenever possible, safe, and practical, retention areas should be designed to incorporate recreational uses.
- Encourage development within the urbanized areas (within the municipal boundaries), and limit premature development of areas outside of the urbanized area.
- Ensure that development outside the urbanized area conforms to the principals of sound land use planning; discourage urban sprawl and/or noncontiguous development.

Agricultural, Natural and Cultural Resources Policies

The following policies offer a course of action to guide and determine the present and future decisions related to agricultural resources within Genoa City:

- Minimize the premature replacement of active agricultural uses by promoting the development of residential subdivisions within the Village limits.
- Prior to approving new residential subdivisions, evaluate the impacts that will occur to adjacent agricultural uses.
- Preserve open spaces, topography, bluffs, trees and mature vegetation by prohibiting or severely limiting new or expanded building in these areas.
- Prior to approving changes in land use in the Village, consider the impact on rare plant and animal species, stormwater management, vegetation, and special landscape features.
- Protect areas within the 100-year floodplain and discourage development that would remove or reduce the extent of mature trees and other vegetation in the Village.
- Discourage further development on slopes in excess of twelve (12) percent.
- Protect historic sites and monitor development that may negatively impact such structures.
- Preserve and enhance the aesthetic quality of the Village boundaries and entryways, and preserve landscape buffers along key roads.

- o Encourage private landowners to protect, and, if necessary, rehabilitate the cultural, historic, and archeological resources of the Village and surrounding areas.

Condition of Agricultural, Natural and Cultural Resources

Groundwater

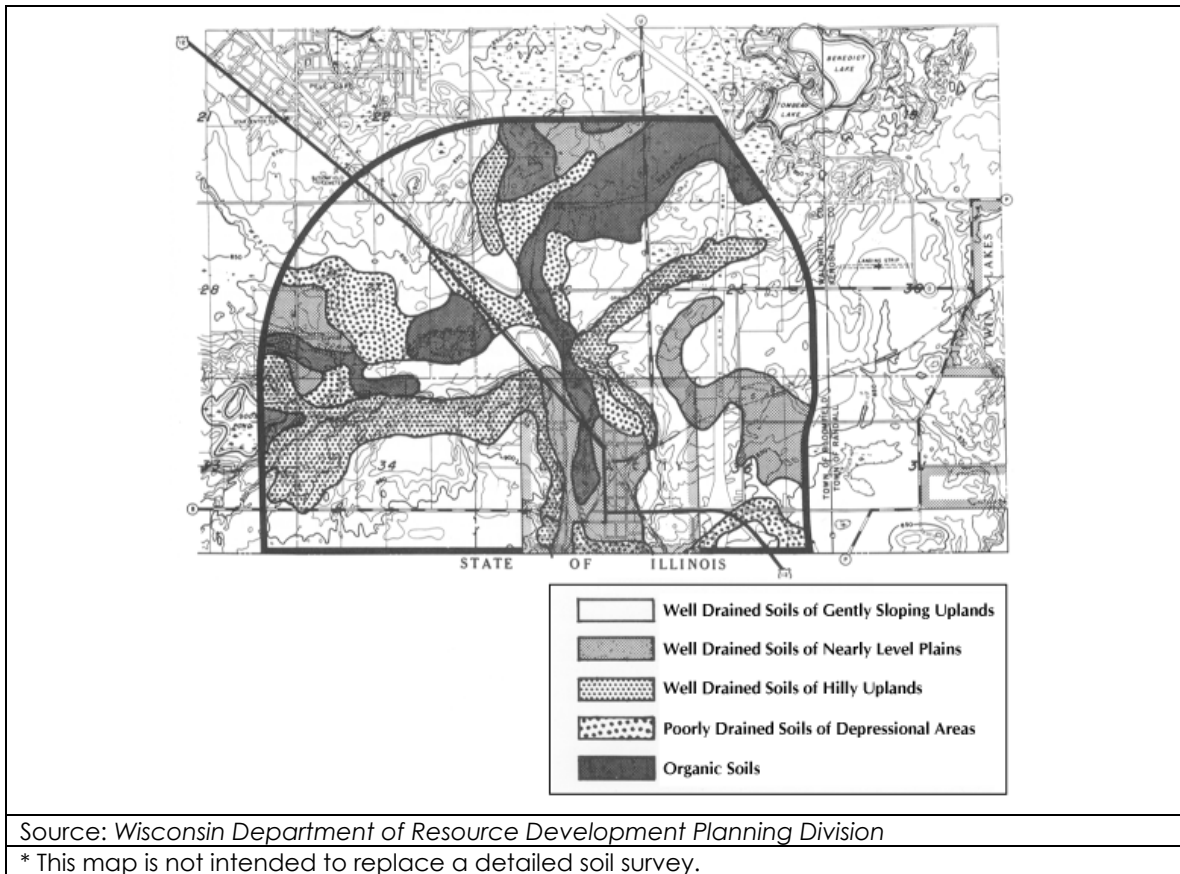
Groundwater is the only available source of water for domestic purposes in the planning area. Existing residential subdivisions within Genoa City are serviced by the existing water mains that are located throughout the Village. However, all properties located to the east of U.S. Highway 12, aside from Corporate Ridge, are not connected to the existing water main system. An existing 50,000 gallon elevated water tower is located to the north of Gideon Court, with an additional tower proposed to the northeast of Elizabeth Road. A water filtration and booster pump building is located to the south of Sumner Court, with a 60,000 gallon water reservoir, and Wells #1 and #2 located to the immediate south and east of this structure. Well #3 is located along Ridgeview Drive, just south of Oak Ridge Lane; a well house is proposed at this site, as well. Per the Village Engineer, the construction of Well #4 has recently been completed, Well #5 will be needed in the next two (2) years, and Well #6 is under consideration.

Soils

The soils in the planning area have developed in glacial material and organic remains. Wet soils with slow permeability or high water tables occupy the drainageways and depressional areas. Large areas of organic soils are also found in the depressions. Well-drained soils (usually underlain by sand and gravel substratum) are found in the plains areas. The sloping to hilly uplands generally have a silt blanket one (1) to three (3) feet in thickness overlying loam substratums.

For the purposes of this report, all of the soils in the planning area have been grouped into five (5) management or interpretive groups. These groups are shown on the following map and are discussed below.

Village of Genoa City: General Soil Groups
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Group 1: Well-drained soils of gently sloping uplands. These soils are moderately permeable and are well suited for urban development and agriculture.

Group 2: Well-drained soils of nearly level plains. Most of the soils in Genoa City are in this group. The soils are very good for either agricultural or urban development. The sand and gravel substratum provides good footings for buildings and is a good source of sand and gravel for construction uses.

Group 3: Well-drained soils of hilly uplands. These areas are not well suited for either agricultural or urban development. The topography is steep and erosion becomes a hazard when the vegetative cover is removed.

Group 4: Poorly-drained soils of depressional areas. These soils are found on level to gently sloping areas in depressions and along the drainage courses. The soils are undesirable for building construction and septic tank operations. They are poorly drained, have a high ground water table and are generally unstable and subject to flooding. No development should be permitted on these soils.

Group 5: Organic soils. These soils are composed of organic remains from plants and are not suitable for urban development. They are very unstable, have a high water table and will not adequately support buildings.

*It should be noted that data for this section was provided by the U.S. Soil Conservation Service, U.S. Department of Agriculture.

Topography

Wisconsin has a varied topography of rolling hills, valleys, ridges, lakes and shoreline, with much of its geography being shaped by Ice Age glaciers. It borders on two (2) of the Great Lakes - Lake Superior and Lake Michigan, and contains over 14,000 lakes throughout the state. Containing many creeks and rivers, its western border is outlined by the St. Croix and Mississippi Rivers.

Genoa City is situated in a small valley, approximately one-half mile south of the confluence of the east and north branches of the Nippersink Creek. These two (2) branches occupy a broad, level valley that extends across the northern portion of the Village. The largest topographic changes occur to the immediate west of Fellows Street in which slopes often exceed 30%, and rise approximately 70 feet above the valley. Other noted topographic areas include land located to the west of Carter Street (County Highway U), heading northwest from the Hillside Cemetery – slopes are between 15% and 25%. Portions of this area rise approximately 50 to 60 feet above the valley. In general, land to the east of U.S. Highway 12 is slightly rolling, with no noted topographic changes. The existing development within the Village limits appears to have respected the topographic characteristics of the land, often avoiding direct development on steep slopes, instead taking advantage of the aesthetic nature of these sites. As new development occurs in the Village, measures should be taken to assure that this respect for existing topographic conditions is continued.

Forested Areas

Woodland and forested areas are scattered throughout the Village. The largest density of tree massings occur along the periphery of the Nippersink Creek and the areas immediately south of the information center along U.S. Highway 12 (approximately 14 acres) and the Brookwood Middle School (approximately 15 acres). Additionally, the older residential neighborhoods located within the southwestern portion of the Village limits are intermixed with forested, natural areas due to their proximity to the Nippersink Creek. Particular care should be taken to minimize the impacts of development on all forested areas within Genoa City's planning boundaries.

Agricultural Areas

Within comprehensive planning, agricultural preservation is often a sensitive balance between preserving the "prime" agriculture lands, family farms and rural life style choice verses the changes in farms, scattered urban development, the rising land values and encroachment of homes from the urbanized area. The issue of farmland preservation is also closely tied to urban and rural development patterns, increased nuisance complaints against farm operations, premature idling of farmland, soil loss, and the inherent conflicts between "urban" and "rural" areas. As more residents move to the country seeking a rural lifestyle, the complaints against farm operations (for noise, smells, lights, etc.) tend to increase.

Losing farms and farmland is a concern that affects all Wisconsin communities. Research in Wisconsin and other states suggests farm and farmland losses are the result of economic pressures within agriculture and competition for agriculture lands from residential and recreational development. Towns located adjacent to "urbanized areas" tend to have larger percentages of property annexed or developed and removed from farming and related uses.

Within Genoa City's municipal boundaries, approximately 345 acres of land has been determined to contain agricultural uses. This comprises approximately 27% of the Village's municipal land area. A majority of this land is located in the southeastern portion of the Village, which, due to its location along and convenient access to U.S. Highway 12, is experiencing increased development pressures for more intense uses. An example of a recent agricultural conversion is Corporate Ridge, a business park development located north of Wild Rose Road and east of Williams Road, which was approved in 2003. Within the next five (5) to ten (10) years, the existing agricultural land within the Village limits, east of U.S. Highway 12, is anticipated to develop with limited light industrial and business park uses. Due to their limited size and proximity to existing residential subdivisions, the remaining agricultural uses that are located within the current Village limits, west of U.S. Highway 12, are anticipated to convert to residential uses. As reflected in Genoa City's current Zoning Map, only one (1) area is presently zoned as an *Agricultural District*. This area has a general location at the southeast corner of U.S. Highway 12 and South Road. Upon completion of the "Richmond By-Pass," it is anticipated that this land will eventually contain uses other than agriculture.

Genoa City's planning boundary, which extends beyond the existing Village limits, contains increased amounts of active farms and agricultural uses. Of this total land area, approximately 3,385 acres, or 64% of the total land, have been identified as containing agricultural uses. It should be noted that these figures include all agricultural properties located within Genoa City's municipal boundaries. Furthermore, the *Recommended Land Use Plan for Walworth County: 2020*, identifies a majority of this property as *Prime Agricultural Land*, which is defined as "parcels that are covered at least in half by soils in agricultural capability Classes I, II, and III." Additionally, this plan identifies several large areas located to the adjacent west and northwest of the western Village boundary as *Lands in the A-3 Agricultural Land Holding District*. This classification represents lands that have been placed in the A-3 Agricultural Land Holding District of the Walworth County Zoning Ordinance which are located beyond the identified urban service areas and other urban lands. The stated primary purpose of the A-3 zoning district is to preserve in agricultural related open space uses, for a limited time period, those lands generally located adjacent to existing incorporated urban centers within the County where urban expansion is planned to take place. This zoning district is intended to defer urban development until the appropriate legislative body determines that it is economically and financially feasible to provide public services and facilities.

Environmentally Sensitive Areas

"A Land Use Plan for Walworth County Wisconsin: 2020," which was prepared by the Southeastern Wisconsin Regional Planning Commission (SEWRPC), identified and delineated those areas of the Region that contained concentrations of the best remaining elements of the natural resource base. Under the regional planning

program, seven (7) elements of the natural resource base were considered essential to the maintenance of the ecological balance, natural beauty, and overall quality of life in Southeastern Wisconsin. These elements are listed as follows: 1) Lakes, rivers, and streams and their associated shorelands and floodplains; 2) Wetlands; 3) Woodlands; 4) Prairies; 5) Wildlife habitat areas; 6) Wet, poorly drained, and organic soils; and 7) rugged terrain and high-relief topography. SEWRPC further considered five (5) additional elements listed as such: 1) Existing park and open space sites; 2) Potential park and open space sites; 3) Historic sites; 4) Scenic areas and vistas; and 5) Natural areas and critical species habitat sites. With the data gathered from the application and analysis of these elements to Walworth County, "environmental corridors" were established and categorized as either primary, secondary, or isolated. As applied to Walworth County, *Primary Environmental Corridors* contain almost all of the best remaining woodlands, wetlands, and wildlife habitat areas within the County. These areas are typically located along major stream valleys, around major lakes, and along the Kettle Moraine. *Secondary Environmental Corridors* also contain a variety of resource elements and are generally located along small perennial and intermittent streams within the County. *Isolated Natural Resource Areas* are smaller pockets or concentrations of natural resource-base elements that exist within the County.

As applied to Genoa City, "Primary Environmental Corridors" have been identified along the Nippersink Creek (for a visual delineation of this corridor, refer to the *Open Space* land use category of the *Future Land Use Map*). "Isolated Natural Resource Areas" have been identified at an approximate 14 acre site immediately south of the information center along U.S. Highway 12, at an approximate 15 acre site located to the south of Brookwood Middle School, at the general intersection of South Road and U.S. Highway 12, and to the northeast of the intersection of Sterling Parkway and the Wisconsin/Illinois State Line.

SEWRPC's "A Land Use Plan for Walworth County Wisconsin: 2020," further identifies what they categorize as "Natural Areas of Local Significance," which contain tracts of land or water so little modified by human activity, or sufficiently recovered from the effects of such activity, that they contain intact native plant and animal communities believed to be representative of the landscape before European settlement. Of the 77 total areas identified, only one (1) is within Genoa City's planning boundary – the privately owned Bloomfield Prairie. Containing approximately four (4) acres, this mesic prairie remnant is situated between the highway and the abandoned railway right-of-way (at the general intersection of U.S. Highway 12 and the Nippersink Creek). Characteristic species include prairie dock, golden alexanders, big bluestem, rosinweed, Culver's-root, and prairie cordgrass.

Threatened and Endangered Species and Wildlife Habitat

The following data was obtained from the Wisconsin Natural Heritage Inventory (NHI) program, which is maintained by the Wisconsin Department of Natural Resources' (WDNR) Bureau of Endangered Resources. The NHI program is responsible for maintaining data on the locations and status of rare species, natural communities, and natural features in Wisconsin. The Wisconsin Natural Heritage Working List contains species known or suspected to be rare in the state and natural communities native to Wisconsin. It includes species legally designated as "Endangered" or "Threatened," as well as species in the advisory "Special Concern"

category. Due to the scope of retrievable data subsets, the obtained information goes beyond the limits of Genoa City encompassing the entirety of Bloomfield Township.

Working List for Bloomfield Township:

Group	Scientific Name	Common Name	State Level Status
Community	Emergent Aquatic	Emergent Aquatic	NA
Community	Northern Wet Forest	Northern Wet Forest	NA
Community	Southern Sedge Meadow	Southern Sedge Meadow	NA
Community	Wet-Mesic Prairie	Wet-Mesic Prairie	NA
Fish	Erimyzon Sucetta	Lake Chubsucker	SC/N
Fish	Etheostoma Microperca	Least Darter	SC/N
Fish	Fundulus Diaphanus	Banded Killifish	SC/N
Fish	Notropis Anogenus	Pugnose Shiner	THR
Plant	Camassia Scilloides	Wild Hyacinth	END
Plant	Hedyotis Caerulea	Innocence	SC
Plant	Minuartia Dawsonensis	Rock Stitchwort	SC
Plant	Liatris Spicata	Marsh Blazing Star	SC
Plant	Tofieldia Glutinosa	Sticky False-Asphodel	THR

Source: Wisconsin Natural Heritage - <http://www.dnr.state.wi.us/org/land/er/nhi/index.htm>

END: Endangered Species

NA: Not Available

SC: Special Concern (some problem of abundance or distribution is suspected but not yet proven)

SC/N: Special Concern with no laws regulating use, possession or harvesting

THR: Threatened Species

Deer, coyotes and foxes are found throughout Wisconsin and bald eagles are a common site in many areas. Bears are found primarily in less populated areas throughout the State, and wolfpacks are generally found in the northern counties. Fur-bearing animals, such as beavers, are also common in more remote areas. Game birds, including ducks, geese, and pheasants are found in Wisconsin's lakes and marshes and muskellunge, pike, bass, sturgeon and trout are found in our fresh water lakes and streams. Elk have recently been reintroduced to the state.

In order to protect and preserve Genoa City's existing natural habitat, the Wisconsin Department of Natural Resources should be consulted prior to any new development occurring within the Planning Area.

Stream Corridors

An approximate 560' segment of the Nippersink Creek bisects the western portion of Genoa City's village limits. A major tributary to the Fox River, the Nippersink Creek not only provides prime habitat for a number of sensitive plant and animal species, but serves as a popular recreation area for the region.

The Nippersink Creek is a class B stream, or *Highly Valued Aquatic Resource*. This is primarily due to the rural nature of the stream. Dairy farming in the area has buffered the creek with pasture land, limiting urban pollution and erosion problems.

Combined with a lack of stream bed channelization, the Nippersink has remained largely the same as it has been since pre-settlement times.

Surface Water

The Village of Genoa City does not contain any large bodies of surface water within its Village limits. The only noted surface water area within the Village limits is the Nippersink Creek which bisects the western portion of the Village. Several ponds, of which Goose Pond is the largest, are located to the west of the Village, and are located within Genoa City's planning boundaries.

Floodplains

The term floodplain is synonymous with the 100-year floodplain, or the land area susceptible to being inundated by stream derived waters with a one (1) percent chance of being equaled or exceeded in any given year. The limits of this area are based on flood regulation ordinance maps. Within the United States, floodplain areas are typically designated by the Federal Emergency Management Agency (FEMA). Per data obtained from FEMA, the entire shoreline of the Nippersink Creek is within the 100-year floodplain, which bisects the western portion of the Village. Additionally, Goose Pond and several small ponds are located west of the Village limits. Areas immediately adjacent to these water features are within the 100-year floodplain as well. Areas identified on the *Future Land Use Map* of this document as "Open Space," typically are within the 100-year floodplain.

Wetlands

Wetlands, which are typically defined as areas that are permanently wet or are intermittently covered with water, make important contributions to the health of aquatic systems on a watershed basis by purifying water, filtering runoff, abating floods, and decreasing erosion. In addition, wetlands provide habitat for countless numbers of plants and animals including over 40% of all federally listed threatened or endangered species. Many wetland plants and animals support recreation and commercial industries. For example, wetlands act as nurseries for over 80% of coastal fisheries. In addition, millions of Americans are annually drawn to wetlands for bird watching, hunting, fishing, and enjoying the natural beauty of wetland ecosystems. Although wetland loss rates are slowing, the United States continues to lose approximately 70,000 to 90,000 acres of wetlands on non-federal, rural lands each year.

Per "A Land Use Plan for Walworth County Wisconsin: 2020," which was prepared by the SEWRPC, Genoa City contains identified wetland areas along the banks of the Nippersink Creek, generally within the identified boundaries of the floodplain. Additional locations are at the general intersection of South Road and U.S. Highway 12, and to the northeast of the intersection of Sterling Parkway and the Wisconsin/Illinois State Line.

Metallic and Non-Metallic Mineral Resources

Wisconsin resources include lead deposits in the southwestern part of the state and iron ore in the north. Copper and zinc deposits are also found in northern Wisconsin. Among the most notable resources of Wisconsin are its soils found in some parts of central and northern Wisconsin.

As identified in the Comprehensive Plan from 1965, sand and gravel were the only mineral resources available in sufficient quantities for commercial production. At that time, an active sand and gravel pit, S and W Dairy Pit, was located north of the Village, near County Highway U. Per 1998 data obtained from the United States Geological Survey, there are no active mines or mineral plants within the Village's planning boundaries.

Historic and Cultural Resources

The Wisconsin Historical Society maintains a collection of information on historic buildings, structures, sites, objects, and historic districts throughout Wisconsin known as the Architecture and History Inventory (AHI). This Inventory is housed at the Wisconsin Historical Society in Madison and is maintained by the Society's Division of Historic Preservation. The AHI is comprised of written text and photographs of each property, which document the property's architecture and history. The AHI has inventoried and listed the following twenty-five (25) places in Genoa City. It should be noted, however, that inclusion in the AHI conveys no special status or advantage; this inventory is merely a record of the property. Many properties are included merely for comparative purposes. Such included properties are not automatically eligible for any funding or other assistance. Finally, consultation of this inventory may not be sufficient to satisfy requirements of local, state or federal historic preservation statutes.

Location	Use/Style or Form	Location	Use/Style or Form
521 Wisconsin at Bond	House/Queen Anne	506 Main	House/Queen Anne
NE corner of Bond and Sumner	House/Queen Anne	711 Main	House/Greek Revival
113 Freeman	House/Queen Anne	720 Main	House/Gabled Ell
201 Freeman	Retail/Front Gabled	727 Main	House/Octagon
209-215 Freeman	Retail/Commercial Vernacular	922 Main	House/Two Story Cube
317 Freeman	Retail/Commercial Vernacular	624 Park	Church/Greek Revival
621 Freeman	House/Queen Anne	Along RR Tracks	Genoa City RR Depot/Astylistic Utilitarian Building
629 Freeman	House/Queen Anne	SE corner of Walworth and Wisconsin	House/Queen Anne
635 Freeman	House/Queen Anne	End of Walworth, W end of Town	Genoa City Co-Op Milk Assoc/Other Vernacular
711 Freeman	House/Queen Anne	S Side of Walworth, Opposite 240	House/Queen Anne
524 Gifford	House/Gabled Ell	SW corner of Walworth and Wisconsin	House/Queen Anne
536 Gifford	House/Queen Anne	111 Wisconsin	House/Queen Anne
NE corner of Kossuth and	Brookewood School/ Georgian		

Source: Wisconsin Historical Society AHI at <http://www.wisconsinhistory.org/ahi/>

*The information gathered for this table reflects the most current survey data, which was conducted between 1974 and 1978.

Genoa City contains no properties listed on either the Wisconsin State Register or National Register of Historic Places.

Agricultural, Natural and Cultural Resources Programs

The following State and County sponsored programs are currently available for the Village of Genoa City:

Agricultural Programs

Statewide Programs:

Managed Forest Law (MFL) – This program is sponsored by the Wisconsin Department of Natural Resources (WDNR). The purpose of this program is to promote good forest management through property tax incentives. In order to be eligible, a landowner must have at least ten (10) acres of contiguous forest land located in a village or town taxing unit; at least 80 percent of the land must have a minimum productive capacity of 20 cubic feet of timber per acres in a year; a minimum forest cover of 80 percent; and a minimum average width of 120 feet.

Wisconsin Farmland Preservation Program – This program is sponsored by the Wisconsin Department of Agriculture. The purpose of this program is to help preserve farmland through local planning and zoning, promote soil and water conservation, and provide tax relief to participating farmers. Farmers qualify if their land is zoned or if they sign an agreement to use their land exclusively for agricultural purposes. Landowner must own 35 acres or more, and must have produced gross farm profits of \$6,000 in the previous year. Public access is not required.

Countywide Programs:

The Land Conservation Department (LCD) of Walworth County, with a stated purpose of providing technical assistance and financial support and opportunities to landowners, land operators and municipalities to protect, enhance and preserve Walworth County's essential and important natural resource base has the following programs in place:

Sugar-Honey Creeks Priority Watershed Project - State financial assistance through the WDNR of \$2.4 million dollars is made available to eligible landowners for installation of best management practices (BMP's). Practices serve the purpose of preventing soil erosion and managing nutrients and animal wastes in 167.3 square miles of drainage area in the priority watershed. (NR 120) Staff to implement the program is also funded for the 10-year program.

Farmland Preservation - Walworth County taxpayers who put their land into Farmland Preservation are provided a tax incentive for utilizing soil saving farming practices. Technical assistance is provided by Land Conservation.

Land and Water Resource Management Plan - This program sets forth long-range strategy to target Land Conservation Department activities, staff and financial

resources and is funded in part by a grant from the Wisconsin Department of Agriculture, Trade and Consumer Protection. It also provides funding on a county-wide basis for "Best Management Practices" to be installed to protect the diverse and unique natural resource base.

Transect Survey - Valuable information is gathered on a yearly basis to help demonstrate the reduction of soil erosion in the county. The survey serves as a monitoring tool to determine compliance with statutory soil erosion goals, performance standards, local trends and progress toward activities in county land and water resource management plans. Each year approximately 740 sites are surveyed and data is sent to Purdue University to be incorporated into a national database.

Farm Stewardship - Land Conservation staff also provides assistance to landowners and farm operators to plan and implement conservation measures including animal waste storage, nutrient and pest management, various soil saving tillage practices, conservation cropping, structural and other best management practices.

Nonmetallic Mining Reclamation Program - In 2001, Walworth County Board of Supervisors adopted a Nonmetallic Mining Reclamation Ordinance. This ordinance requires that all operators of active nonmetallic mining sites have a Walworth County - approved *Reclamation Plan, Permit and Financial Assurance*. The Reclamation Plan must comply with the State Standards specified in Chapter 135 of the Administrative Code.

Natural and Cultural Resources Programs

Wisconsin Historic Preservation Fund Subgrants

Historic Preservation Fund (HPF) subgrants are administered by the Wisconsin Historical Society's Division of Historic Preservation (DHP).

Owners of historic income-producing properties in Wisconsin may be eligible for two (2) income tax credits that can help pay for their building's rehabilitation. The Wisconsin Historical Society's Division of Historic Preservation (DHP) administers both programs in conjunction with the National Park Service (NPS). The programs are:

Federal Historic Preservation Credit: This program returns 20 percent of the cost of rehabilitating historic buildings to owners as a direct reduction in their federal income taxes.

Wisconsin Supplemental Historic Preservation Credit: This program returns an additional five (5) percent of the cost of rehabilitation to owners as a discount on their Wisconsin state income taxes. Owners that qualify for the Federal Historic Preservation Credit automatically qualify for the Wisconsin supplement *if* they get NPS approval before they begin any work.

Historic Home Owner's Tax Credits: The Wisconsin Historical Society's Division of Historic Preservation (DHP) administers a program of 25-percent state income tax credits for repair and rehabilitation of historic homes in Wisconsin.

- To qualify, your personal residence must be one of the following:
- Listed in the state or national register;

- Contributing to a state or national register historic district; or
- Be determined through the tax credit application process to be eligible for individual listing in the state register.

And you must spend at least \$10,000 on the following types of eligible work within a two-year period:

- Work on the exterior of your house, such as roof replacement and painting, but not including site work such as driveways and landscaping;
- Electrical wiring, not including electrical fixtures;
- Plumbing, not including plumbing fixtures;
- Mechanical systems, such as furnaces, air conditioning, and water heaters; and
- Structural work, such as jacking up floors.

If one cannot meet the \$10,000 minimum investment requirement within the two-year period, when you apply, you may request a five-year expenditure period.

Archaeological Sites Property Tax Exemption Program: Wis. Stats. 70.11 (13m) provides a property tax exemption for owners of archaeological sites listed in the National Register of Historic Places or the State Register of Historic Places. The intent of the legislation is to provide an incentive for landowners to protect significant archaeological sites on their lands. To obtain the tax exemption, the landowner must agree to place a permanent protective covenant on the site.

Through this program property owners have the opportunity to receive a tax exemption for the archaeological site area and help the State of Wisconsin preserve its archaeological heritage. The tax exemption program makes the landowner a steward of Wisconsin's past. It does not discourage all uses of the site. Instead, it encourages land use planning to avoid disturbing the site area. The covenant contains a legal description of the area that is to be exempted from property taxes and defines landowner and Wisconsin Historical Society obligations in the protection of that area.