

TOWN OF NEPEUSKUN

FARMLAND PRESERVATION UPDATE FEBRUARY 2022

The State of Wisconsin (DATCP) has certified the Town of Nepeuskun zoning ordinance and zoning map as of December 13, 2021. This certification has greatly expanded the number of landowners in Nepeuskun who qualify for and may claim Farmland Preservation tax credits beginning in the 2021 tax year.

As a landowner who has had your land zoned and mapped for participation in the Farmland Preservation Program (FPP), this update will lay out the next steps you will need to complete in order to file for the \$7.50/acre Wisconsin State tax credit ----- **if you so desire.**

To get the process started, and to determine your current compliance status, please contact Sheila Smith, LWCD at **920-232-1950** or ssmith@co.winnebago.wi.us **DO IT TODAY!**

All cropland and livestock facilities owned by the applicant/participant must be in compliance with NR 151, State Agricultural Performance Standards. The Winnebago County Land and Water Conservation Department (LWCD) is the department which makes this determination following the guidelines put out by the State. Generally, this is very easy to accomplish. Once accomplished then you will receive a Certification of Compliance to use for your tax return.

First Steps and Basic Program Requirements

- 1) Are you a Wisconsin resident?
- 2) Contact LWCD at 920-232-1950. You may need to make an appointment to come in and enroll in the program. (Program details will be reviewed with you at that time.)
- 3) Cropland Compliance requires that you address any erosion issues deemed a concern by LWCD and that your land is farmed in accordance with an approved Nutrient Management Plan (NMP) that is submitted annually to LWCD. (Cost share funds may be available)
- 4) Livestock Facilities compliance requires that all livestock facilities owners must address any livestock waste runoff issues and that you are following the livestock waste management ordinance requirements. (Cost share funds may be available)
- 5) The other requirements regarding gross income of \$6000/year generated on the land, and property taxes being paid that need to be met. You do not need to provide any information to LWCD for this requirement. It is part of the income tax filing process and will be handled by your tax preparer.

Your Town and County officials worked very hard to get Nepeuskun's Farmland Preservation Zoning Ordinance certified for 2021. Achieving full compliance may be difficult for many landowners to qualify for the tax credit in 2021 but, if so, you may want to get started for 2022.

Let's protect the rural character of our Town for future generations by protecting our agricultural land now.

Town Plan Commission Chair, Ronald Bahn, will also try to answer any of your questions. 920-570-3296

How Do I Receive my Farmland Preservation Credit?

FOR 2021 TAX YEAR:

- 1) Verify your Nutrient Management Plan (NMP) was turned in for 2021. (The operator of the land or Winnebago Co. LWCD can assist you with this answer).
- 2) Verify if LWCD has completed a cropland and livestock review. **(If you're new to the program you will need to call LWCD to set this up. It must be done before you do your 2021 taxes or tax extension.)**
- 3) Between January 1, 2022 and April 15, 2022 make an appointment with Winnebago County LWCD to complete the **Annual Certification**. (920)-232-1950 This entails:
 - Answering whether any land was sold or rezoned in the past year (2021). Verify on a map parcels of land currently in FPP.
 - Tell which crops are planned in each field for 2022. (If you rent your land – the operator may come in or call to give the needed information).
- 4) Take your **Annual Certificate** and **Certificate of Compliance with Certificate Number**, (which you will receive at your Winnebago Co. LWCD appointment), to your tax preparer. **PLEASE TAKE THIS INFORMATION TO YOUR TAX PREPARER, AS THIS IS A STATE TAX CREDIT. WINNEBAGO COUNTY LWCD DOES NOT ISSUE CHECKS.**
- 5) Your tax preparer **must** use form **Schedule FC-A** Farmland Preservation Credit for your taxes. Your credit will be \$7.50 per acre. Winnebago County is a “farmland preservation zoning district”, NOT a “farmland preservation agreement”.

FOR 2022 TAX YEAR:

- 1) Submit a NMP by March 31, 2022 to the LWCD. Or call to find out how to get a plan started. (920)-232-1950
- 2) Verify if LWCD has completed a cropland and livestock review. **(If you're new to the program you will need to call LWCD to set this up. It must be done before you do your 2022 taxes.)**
- 3) Between January 1, 2023 and April 15, 2023 make an appointment with Winnebago County LWCD to complete the **Annual Certification**.
- 4) Take your **Annual Certificate** and **Certificate of Compliance with Certificate Number**, (which you will receive at your Winnebago Co. LWCD appointment), to your tax preparer. **PLEASE TAKE THIS INFORMATION TO YOUR TAX PREPARER, AS THIS IS A STATE TAX CREDIT. WINNEBAGO COUNTY LWCD DOES NOT ISSUE CHECKS.**
- 5) Your tax preparer **must** use form **Schedule FC-A** Farmland Preservation Credit for your taxes. Your credit will be \$7.50 per acre. Winnebago County is a “farmland preservation zoning district”, NOT a “farmland preservation agreement”.

FOR 2023 AND FUTURE TAX YEARS: Use same process as for 2022 above – submit NMP by March 31, verify cropland and livestock review, complete annual certification and provide annual certificate to tax preparer.