

Soil and Water Conservation Compliance Frequently Asked Questions

Wisconsin's Farmland Preservation Program

Preserve farmland. Protect the environment. Grow the economy.



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Wisconsin Department of Agriculture, Trade and Consumer Protection
Division of Agricultural Resource Management | Bureau of Land and Water Resources
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BASIC REQUIREMENTS

What soil and water conservation standards are landowners required to meet to claim the Farmland Preservation Program (FPP) tax credit?

Table 1: Type of Participation	Required Standards				
	2024 standards	2012 standards	2002 standards	Standards adopted by the county	Achieve "T"
FP Zoning in Silurian bedrock areas after June 1, 2024	X ²				
FP Zoning		X	X		
FP Agreement in Silurian bedrock areas signed after June 1, 2024	X ²				
FP Agreement signed after May 1, 2014		X	X		
FP Agreement signed or modified after 2009 but before May 1, 2014			X		
FP Agreement signed between 2004 and 2009				X ¹	
FP Agreement signed before 2004					X

¹Contact us for help determining what standards apply.

²Silurian Bedrock Performance Standards may also apply to crop producers and livestock producers within the Silurian Bedrock area. See [Appendix B](#) for Map of Counties with Silurian Bedrock.

Who must meet all of the performance standards (2002 and 2012) before they can get a Certificate of Compliance (COC)?

Landowners that are not on a list of known Farmland Preservation Program participants and who you have not worked with before for purposes of determining FPP compliance status will need to meet all of the performance standards (both 2002 and 2012) before a Certificate of Compliance can be issued. This includes both landowners who are claiming under a certified zoning ordinance or with an effective agreement in an agricultural enterprise area. Refer to [Table 1](#) and the [Determining Compliance – Silurian Bedrock Areas](#) section regarding farms in a Silurian bedrock area¹ as of June 1, 2024.

¹ “Silurian bedrock” means the area in Wisconsin where the bedrock consists of Silurian dolomite with a depth to bedrock of 20 feet or less. This area comprises portions of the following counties: Brown, Calumet, Dodge, Door, Fond du Lac, Kenosha, Kewaunee, Manitowoc, Milwaukee, Outagamie, Ozaukee, Racine, Sheboygan, Walworth, Washington, and Waukesha. Areas where Silurian bedrock occurs in Wisconsin can be identified by the most current NRCS, Wisconsin Geological Natural History Survey, Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP), Wisconsin Department of Natural Resources (DNR), county maps, or infield bedrock verification methods.



Do all landowners need a Certificate of Compliance?

All landowners claiming under Schedule FC-A will need a Certificate of Compliance in order to claim the tax credit. As of tax year 2016, each Certificate of Compliance must include a seven-digit Certificate of Compliance number that is unique to the landowner entity. The Wisconsin Department of Revenue (DOR) will require landowners to provide this number on Schedule FC-A.

A Certificate of Compliance is not required for landowners with agreements signed prior to July 1, 2009, who use Schedule FC and claim credits based on income. These landowners are required to follow the performance standards in effect at the time the agreement was signed by the department. Although a Certificate of Compliance is not required for these landowners, you may still choose to issue one. Beginning with Tax Year 2023, a five-digit agreement number must be listed on claims made on Schedule FC. This agreement number will be used to verify that the claim is made based on an effective pre-2009 agreement.

CERTIFICATE OF COMPLIANCE NUMBERING SYSTEM

Who needs a COC number?

All landowners who claim the farmland preservation tax credit with Schedule FC-A will need a COC number for each farm for which they have an ownership interest. This may result in multiple COC numbers being issued to an individual landowner. For example, a landowner may own land as an individual, jointly, as a member of a corporation, or as party to a trust. This includes landowners who claim under a farmland preservation zoning ordinance and landowners who have a farmland preservation agreement signed or modified after July 1, 2009. For more information on ownership, please review the section titled [“Ownership”](#).

How does the county assign COC numbers?

Every COC number is a seven-digit number unique to each farm. COC digits must be numeric only. One landowner may have multiple COC numbers. The first two digits of each COC must correlate to the county’s two-digit prefix assigned in [Appendix A](#). Counties can choose their numbering system for the five subsequent digits

What is the deadline for issuing a Certificate of Compliance to landowners to claim the farmland preservation tax credit?

A COC must be in effect for December 31 of the same calendar year for the applicable tax year. If you are retroactively issuing a COC for a previous calendar year, make sure that the “applicable year” field shows the earliest calendar year for which the landowner has demonstrated compliance for that farm. Please note, farmland preservation tax claims may only be filed up to four years past the unextended due date of the initial deadline. Issuing a retroactive COC is an exercise in best professional judgement. You need to have sufficient records demonstrating that the farm was in compliance for the applicable year. The county is not obligated to retroactively issue COCs.



Does the COC number change when a new COC is issued to the same landowner?

No. You can think of this number as a unique number associated with a landowner entity. If a landowner entity adds acres, the COC must be updated to reflect those new acres, but the COC number remains the same for that landowner entity. When ownership of the farm changes, a new COC should be issued to the new landowner with a new COC number. Examples of landowner entities might include, but are not limited to, individuals, partnerships, LLCs, and trusts. In some cases, the landowner entity may be comprised of multiple individuals with a percentage of ownership interest in the land. The COC number issued on the COC for that land must be used by each individual to claim a tax credit that is equal to their ownership interest in the land.

Why is the requirement to submit a COC with a tax return being removed?

The requirement is not being removed. New claimants, or claimants for a farm for which the eligible acreage has changed during the course of the taxable year, still need to submit a copy of their COC with their return. The COC numbering system is intended to create a method that more accurately identifies, tracks, and cross-references landowners who are eligible to claim a tax credit.

Will landowners be able to enter more than one COC number on Schedule FC-A?

Yes. DOR recognizes that some landowners may have more than one COC and there will be space on Schedule FC-A for landowners to enter more than one COC number.

OWNERSHIP

What acres need to be in compliance with all applicable soil and water conservation standards?

Landowners using Schedule FC-A must be in compliance with all applicable soil and water conservation standards on all land under common ownership that is primarily devoted to agricultural use, regardless of whether those acres are eligible for the credit. “Common ownership” exists when multiple parcels are owned by the same entity. See [Table 1](#) for guidance on what standards landowners are required to meet before a Certificate of Compliance can be issued.

What are the ownership and compliance requirements if two farmers, Gary and Roman, own some land together and some land separately, but only Gary wants to claim the tax credit under zoning?

The land owned solely by Roman does not need to be in compliance for Gary to claim on his land or the co-owned land. For Gary to claim the tax credit on his land, he would be required to meet all of the soil and water conservation standards. For Gary to claim the tax credit on the land he co-owns with Roman, that land would also need to be in compliance with the soil and water conservation standards. Two separate Certificates of Compliance, with two unique Certificates of Compliance numbers must be issued.

If Gary chooses only to claim the tax credit on his land, the co-owned land would not be required to meet the conservation standards before he could claim the credit on the land he owns by himself.



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Any tax credit related to the land owned together would be paid based on the ownership percentage which is evaluated by DOR.

Would the county need to issue three separate Certificates of Compliance if ownership of three separate parcels is as follows: Parcel 1) John Smith sole ownership; Parcel 2) John Smith and wife, Karen; and Parcel 3) Smith Living trust ownership with mother?

In this example, you would need to issue two separate Certificates of Compliance, with two separate Certificate of Compliance numbers. Parcel 1 and Parcel 2 could be included on one Certificate of Compliance since Wisconsin is a marital property state. The land owned by the trust would be a separate ownership and need its own Certificate of Compliance.

In another example, if one parcel is owned by the Haas Irrevocable Family Trust 2006 and another parcel is owned by the Roger & Joan Haas Living Trust dated 1996, two separate Certificates of Compliance with two separate Certificate of Compliance number would be needed. The creation of the trusts at different times establishes two separate landowner entities.

What happens when a landowner acquires new land?

Several things happen when a landowner acquires new land. First, for the landowner to claim the tax credit on the new land, the landowner must contact the county to determine if this land is in compliance with the required soil and water conservation standards. Second, once compliance is achieved, the county must issue a revised Certificate of Compliance to include the new acres. If the ownership of the land remains the same, the same Certificate of Compliance number should continue to be used.

A landowner has one year from the date of purchase to bring that land into compliance with the performance standards, which includes updating their nutrient management plan to include the new acres. In order to maintain eligibility for the tax credit, the landowner must be in compliance on all acres under common ownership, regardless of whether the landowner can claim on all of these acres.

If the landowner has an agreement and the land is not under zoning, the landowner cannot claim on the new acres until they have a new agreement in place to cover those acres.

If the landowner's new land is under zoning and the person has an agreement on other land, the landowner can claim on the new acres, but only at the \$10 per acre tax credit rate until they get an agreement in place on those new acres.

If land is sold or transferred during the year, can both the new and the former owner claim the tax credit?

No. You must have paid to or be legally responsible for paying to the taxing authority the current year property taxes levied against the parcels sold. The entity who owns the land when the tax bills are produced is generally the person authorized to pay the taxes to the municipality. Claims made on tax schedule FC-A may not be prorated for ownership during part of the year.



How should a Certificate of Compliance be handled in a situation where a FPP participant sold some, but not all of their acreage this past year?

A Certificate of Compliance should be updated any time there is a change in eligible acreage. When land is being added or removed from a farm already participating in the program,, use the same Certificate of Compliance number. This number is unique to that farm.

When land that is covered by an FP agreement is transferred to a new owner who is not already participating in the program, a new Certification of Compliance should be created.

It is the landowner's responsibility to contact you to get an updated Certificate of Compliance.

What are the compliance obligations under a FPP agreement once the land is sold?

The agreement runs with the land, therefore when land is sold, the new owner is obligated to continue to comply with the terms of the agreement until its natural expiration, including compliance with the soil and water conservation standards. These obligations must be met, regardless of whether the new owner is eligible to claim the farmland preservation tax credit.

DETERMINING COMPLIANCE

Under the certification section of the Certificate of Compliance, when would the box for other demonstration of compliance be marked?

You would use this checkbox if you were not out on the farm for the inspection and instead reviewed other records and/or photos to determine compliance. Examples include a NMP review that is not done on the farm, or the use of an aerial photo to determine if concentrated flow channels exist and confirm that waterways are in place. In most cases, however, it is difficult to conduct a thorough review for FPP compliance without some level of physical review on the farm.

If a pasture is determined to have a Phosphorus Index (PI) value above 6, what can be done to reduce this?

Pastures, like crop fields can reduce their PI by reducing erosion and runoff. Managing pastures at a stocking rate that will maintain sod cover is important because bare pastures are likely to have and release more phosphorus.



The FPP Model Farm Inspection Report states that “facilities constructed or substantially altered after 2002 meet the NRCS 313 standard,” but what if the facility was constructed before 2002? Do we mark “does not apply?” If a facility was built before 2002, does it have to meet any standards or do we just have to visually look at the pit and indicate that there are no visible signs of leakage or failure?

Regardless of the age of the storage pit, DATCP suggests staff look for visible signs of leakage or overflow. Counties may have a manure storage ordinance or other ordinance that requires compliance for storage and NMPs prior to the changes to the performance standards approved in 2002. Marathon County is one example of this.

On the FPP Model Farm Inspection Report, the last item states that “There are no channels or other visible signs of significant discharge from a feedlot or stored manure into waters of the state.” What about road ditches? We have discussed waters of the state with our local DNR runoff coordinator in regards to road ditches, but what is DATCP’s interpretation?

Under the definitions in NR 151 – “waters of the state” is defined in NR283.01 (20) which states “Waters of the state” means those portions of Lake Michigan and Lake Superior within the boundaries of Wisconsin, all lakes, bays, rivers, streams, springs, ponds, wells, impounding reservoirs, marshes, water courses, drainage systems, and other surface water or groundwater, natural or artificial, public or private, within the state or under its jurisdiction, except those waters which are entirely confined and retained completely upon the property of a person.

Manure that is discharged into a road ditch is a problem because once channeled, the discharge is likely to make its way to water. Livestock operators may consider low-cost options for removing “significant” direct feedlot runoff such as:

1. Grazing cattle on nearby fields.
2. Collecting lot manure on a consistent basis and field applying in accordance with a nutrient management plan, or
3. Removing channels with roof gutters, clean water diversions, or rock spreader diversions with harvested vegetative runoff filters.

In regard to the tillage setback performance standard, NR 151.03, are road ditches required to have a tillage setback?

The language in NR 151 states “No tillage operations may be conducted within five feet **of the top of the channel of surface waters.**” Surface waters can be interpreted as perennial and intermittent, both natural and artificial. It is recommended that you work with landowners to establish and maintain the tillage setback around any perennial or intermittent body of water that has an obvious channel and bank. The surface water data viewer may serve as a good reference while working with a landowner to achieve compliance with this standard.



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DETERMINING COMPLIANCE – SILURIAN BEDROCK AREAS¹

Which counties have Silurian bedrock?

The following counties are identified in s. NR 151.015 (17) to have Silurian bedrock: Brown, Calumet, Dodge, Door, Fond du Lac, Kenosha, Kewaunee, Manitowoc, Milwaukee, Outagamie, Ozaukee, Racine, Sheboygan, Walworth, Washington, and Waukesha.

See [Appendix B](#) for the mapped extent of the Silurian dolomite bedrock.

What are the steps necessary to achieve compliance?

1. Assess Applicability:
 - a. Determine which, if any, restrictions and prohibitions in s. NR151.075 (Silurian bedrock) are applicable.
2. Utilize Mapping Tools:
 - a. Use maps provided by the Department of Agriculture, Trade, and Consumer Protection (DATCP), Department of Natural Resources (DNR), Natural Resources Conservation Service (NRCS), or the Wisconsin Geologic and Natural History Survey (WGNHS) to assist in identifying areas affected by the rule. Some of these maps may already be integrated into SNAP+ and SNAP Maps.
3. Nutrient Management Planning:
 - a. Develop or revise a nutrient management plan that meets the requirements in ATCP50.04(3), incorporating the relevant restrictions and prohibitions.
4. Adhere to the nutrient management plan.
5. Weather and Precipitation Forecasting:
 - a. Consult tools like the Runoff Risk Advisory Forecast (RRAF) to determine optimal manure application timing, which provides a three-day forecast, or a 10-day forecast during winter, in areas identified as high-risk to avoid spreading.

What is the timeline to achieve compliance with Silurian bedrock performance standard?

The standard goes into effective on June 1, 2024.

Producers must meet the Silurian Bedrock Performance Standard by April 1, 2027 to remain in compliance. Notices of Noncompliance will not be issued to those who have not achieved compliance by that date.

How does compliance with Silurian bedrock performance standards affect farmland preservation agreements signed before June 1, 2024?

Farmland preservation agreements are subject to the soil and water conservation standards that are in place when the department signs the agreement. Those signed before June 1, 2024 are not required to meet the Silurian bedrock standards to maintain compliance and claim the tax credit under the farmland preservation agreement. Lands that are covered by both a farmland preservation agreement signed before June 1, 2024 and a certified farmland preservation zoning district must meet the Silurian bedrock performance standard in order to claim the tax credit at the higher rate. Lands subject to an effective farmland preservation agreement are still subject to all local ordinances.



DETERMINING NONCOMPLIANCE

How should Notices of Noncompliance be issued and tracked?

Notices of Noncompliance (NONs) should continue to be issued using the current process. The one change in the process is that the date a NON is issued and the date that the NON is canceled must be added to the tracking spreadsheet as an additional way for DOR to cross-reference landowner eligibility.

Will we need to include the COC number on NONs?

Yes. Including the COC number on a newly issued NON will help match-up a NON with a COC. A revised NON form with a space to include the COC number is available on our website. If there are existing NONs in your county, you do not need to go back and add a COC number.

What if landowners use their COC number on a future Schedule FC-A, but they have been issued a NON?

The process for issuing NONs does not change. Once a NON is issued, it is sent to DOR and DATCP. DOR flags that landowner entity as ineligible for the credit. This prevents a landowner from claiming a credit until compliance obligations are met, even if the landowner submits a Schedule FC-A with his/her tax return. Additionally, by providing a NON issue date in the annual spreadsheet you submit to DATCP, DOR will have another way to cross-reference landowner eligibility.

Why do we have to track COCs and NONs in the spreadsheet?

This information is relevant to a landowner's compliance status. This spreadsheet will enable more accurate tracking of landowner eligibility. Annually, DATCP will compile the spreadsheets from all counties who have issued COCs to send to DOR.

What information will the spreadsheet track?

- COC number
- Name of the landowner entity exactly as it appears on the COC
- Total eligible acres
- Date COC issued
- Date NON issued
- Date NON canceled

There are a number of issues to work through related to consistently and accurately recording and tracking information in this spreadsheet. We will be working through these issues with you to get a tracking system in place that works.

Can we alter the spreadsheet format?

No. Because we will be compiling the spreadsheets of all counties with COCs into one each year, we are asking that you do not alter the spreadsheet. If you do need to alter the spreadsheet in some way to ensure consistency with your current county tracking system, we ask that you save a copy of the spreadsheet in the format we provided prior to submitting to us at the end of the year.



Will landowners with agreements who have a COC number still be required to submit a copy of their farmland preservation agreement with their tax credit claim?

Yes. Instructions provided by DOR request that claimants with a farmland preservation agreement continue to submit a copy of their agreement contract with Schedule FC-A when filing for the farmland preservation tax credit.

What steps should be followed when a previous claimant no longer owns any land or is otherwise ineligible for a reason other than noncompliance?

If a landowner who previously claimed a tax credit sells all of his/her land or is no longer covered by a certified FP zoning district or FP agreement, you will need to update the spreadsheet so that the number of eligible acres assigned to the corresponding COC number and landowner name is shown as zero. The COC number assigned to that landowner should not be reassigned to a future landowner. You are not required to issue a NON to the landowner. It is the responsibility of the landowner to claim only those credits for which the landowner is eligible.

Can a landowner challenge a determination of noncompliance?

Yes. A landowner may request a meeting with the land conservation committee to contest or discuss the violation preventing the landowner from being issued a Certification of Compliance.

TRACKING COMPLIANCE

How can a county track the names of landowners participating the in the Farmland Preservation Program?

Beginning in 2017 (for tax year 2016), landowners are asked to enter a unique seven-digit number on Schedule FC-A in order to claim the farmland preservation tax credit, often referred to as the Certificate of Compliance number. This number will be provided to landowners upon issuance of a Certificate of Compliance. Landowners that do not have a Certificate of Compliance will not have a Certificate of Compliance number and will need to contact you. This contact will enable you to create a complete list of all landowners eligible to participate in the farmland preservation program in your county and allow you to conduct the required farm assessments.

A list of Certificate of Compliance numbers and other applicable data must be submitted to DATCP at the end of each calendar year. The spreadsheet template, Department of Revenue spreadsheet for tracking Certificates of Compliance, may be accessed [here](#). The template includes minimum required fields for reporting. DATCP will request data from counties starting in December of each calendar year for reporting to DOR for the upcoming tax season. Counties may submit updates as needed during the course of tax season.



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Should a county be checking compliance with landowners who have land in multiple counties?

Counties are responsible for monitoring compliance within their jurisdiction. If a landowner notifies you of ownership in another county, you may coordinate with other land conservation offices to verify compliance.

DEADLINES

What is the deadline for issuing a Certificate of Compliance to landowners to claim the farmland preservation tax credit?

A Certificate of Compliance number is required for claims made on Schedule FC-A for all taxable years after calendar year 2016. A Certificate of Compliance must be issued by December 31 of a given calendar year to all participants wishing to claim the farmland preservation in order to ensure landowner eligibility to claim the tax credit. See the table on page 4 for guidance on what standards landowners are required to meet before a Certificate of Compliance can be issued.

Does the county have any flexibility with participants who are currently working to achieve compliance, but have not yet finished their 590 or reached other compliance obligations?

No. New participants claiming the credit for the first time must be in compliance with all applicable standards and are not eligible for a performance schedule. All landowners are required to enter a Certificate of Compliance number for claims on Schedule FC-A, meaning they must achieve compliance before the county issues them a certificate of compliance for the first time.



APPENDIX A: TWO-DIGIT COUNTY NUMBERS

Adams 01	Iron 26	Price 51
Ashland 02	Jackson 27	Racine 52
Barron 03	Jefferson 28	Richland 53
Bayfield 04	Juneau 29	Rock 54
Brown 05	Kenosha 30	Rusk 55
Buffalo 06	Kewaunee 31	St. Croix 56
Burnett 07	La Crosse 32	Sauk 57
Calumet 08	Lafayette 33	Sawyer 58
Chippewa 09	Langlade 34	Shawano 59
Clark 10	Lincoln 35	Sheboygan 60
Columbia 11	Manitowoc 36	Taylor 61
Crawford 12	Marathon 37	Trempealeau 62
Dane 13	Marinette 38	Vernon 63
Dodge 14	Marquette 39	Vilas 64
Door 15	Menomonee 40	Walworth 65
Douglas 16	Milwaukee 41	Washburn 66
Dunn 17	Monroe 42	Washington 67
Eau Claire 18	Oconto 43	Waukesha 68
Florence 19	Oneida 44	Waupaca 69
Fond du Lac 20	Outagamie 45	Waushara 70
Forest 21	Ozaukee 46	Winnebago 71
Grant 22	Pepin 47	Wood 72
Green 23	Pierce 48	
Green Lake 24	Polk 49	
Iowa 25	Portage 50	



APPENDIX B: COUNTIES WITH SILURIAN BEDROCK AREAS

