



WISCONSIN FARMLAND PRESERVATION PROGRAM

FY 2023–2025 BIENNIAL REPORT



Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP)
2811 Agriculture Drive, PO Box 8911, Madison, WI 53708-8911

For more information about this program, please visit:
FarmlandPreservation.wi.gov.

Wednesday Coye or Tim Jackson
DATCPWorkingLands@wisconsin.gov

P-DARM582 (08/26)

Table of Contents

Letter from the Secretary Page 4

Executive Summary Page 5

Farmland Preservation Participation Map Page 6

Trends Page 7

 Farm Consolidation Page 7

 Land Value Page 8

 Non-Irrigated Cropland Cash Rent Page 8

 Farmland Conversion to Renewable Energy, Other Page 10

Farmland Preservation Planning Page 10

Farmland Preservation Zoning Page 15

 Farmland Preservation Rezones Page 17

Agricultural Enterprise Areas (AEAs) Page 18

 New AEA Designations Page 18

 Success Meeting Petition Goals Page 19

Farmland Preservation Agreements Page 23

 Pre-2009 Agreements Page 24

Farmland Preservation Tax Credits Page 24

 Schedule FC Page 25

 Schedule FC-A Page 26

Conservation Compliance Page 28

 Issuing Certificates of Compliance Page 28

 Challenges in Administering Conservation Compliance Page 29

 Notices of Non-Compliance in the Farmland Preservation Program Page 29

 County Compliance Reviews Page 31

 Certification of Compliance Audit Project Page 31

Program Costs, Issues, Opportunities, and Recommendations Page 33

 Costs: Planning Grants Page 33

 Costs: Tax Credits Page 34

 Costs: DATCP Bureau of Land and Water Resources Staff Page 35

 Other Issues, Opportunities, and Recommendations Page 36

 Looking to the Future Page 38

References Page 39



State of Wisconsin
Governor Tony Evers

Department of Agriculture, Trade and Consumer Protection
Secretary Randy Romanski

Greetings,

Agriculture is one of the state's most important industries. Farmers work to provide food, fuel, and fiber to communities, strengthen local ties across the state, and preserve our soil and water resources. In Wisconsin, agriculture contributes to \$116.3 billion annually to the state's economy and 9.5% of the state's workforce. Wisconsin's Farmland Preservation Program helps farmers and local governments preserve farmland, protect the land and water resources, and minimize local land use conflict.

Each biennium, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP), in cooperation with the Wisconsin Department of Revenue (DOR), provides a report on the Farmland Preservation Program to the DATCP Board and the Wisconsin Department of Administration (DOA). This 2023-25 biennial report includes information on zoning, Agricultural Enterprise Areas (AEAs), planning grants, and more.

Farmland preservation relies on cooperation and partnerships among landowners, local governments, and the state. On December 8, 2023, the program was updated to increase the farmland preservation tax credit, reduce the number of years required for a farmland preservation agreement, and expand eligibility for the program. This was made possible through collaboration among landowners, local governments, industry supporters, the Governor, and the state. Continued investment and interest in this program will ensure that Wisconsin's agriculture industry has the opportunity to grow and thrive for generations to come.

Above all else, this report demonstrates that preservation of farmland also means the preservation of Wisconsin's heritage and economic future. Thank you for your interest and attention to the 2023-2025 biennium report.

Sincerely,

Randy Romanski
Secretary
Wisconsin Department of Agriculture, Trade and Consumer Protection

Wisconsin - America's Dairyland

2811 Agriculture Drive • PO Box 8911 • Madison, WI 53708-8911 • Wisconsin.gov

An equal opportunity employer

Executive Summary

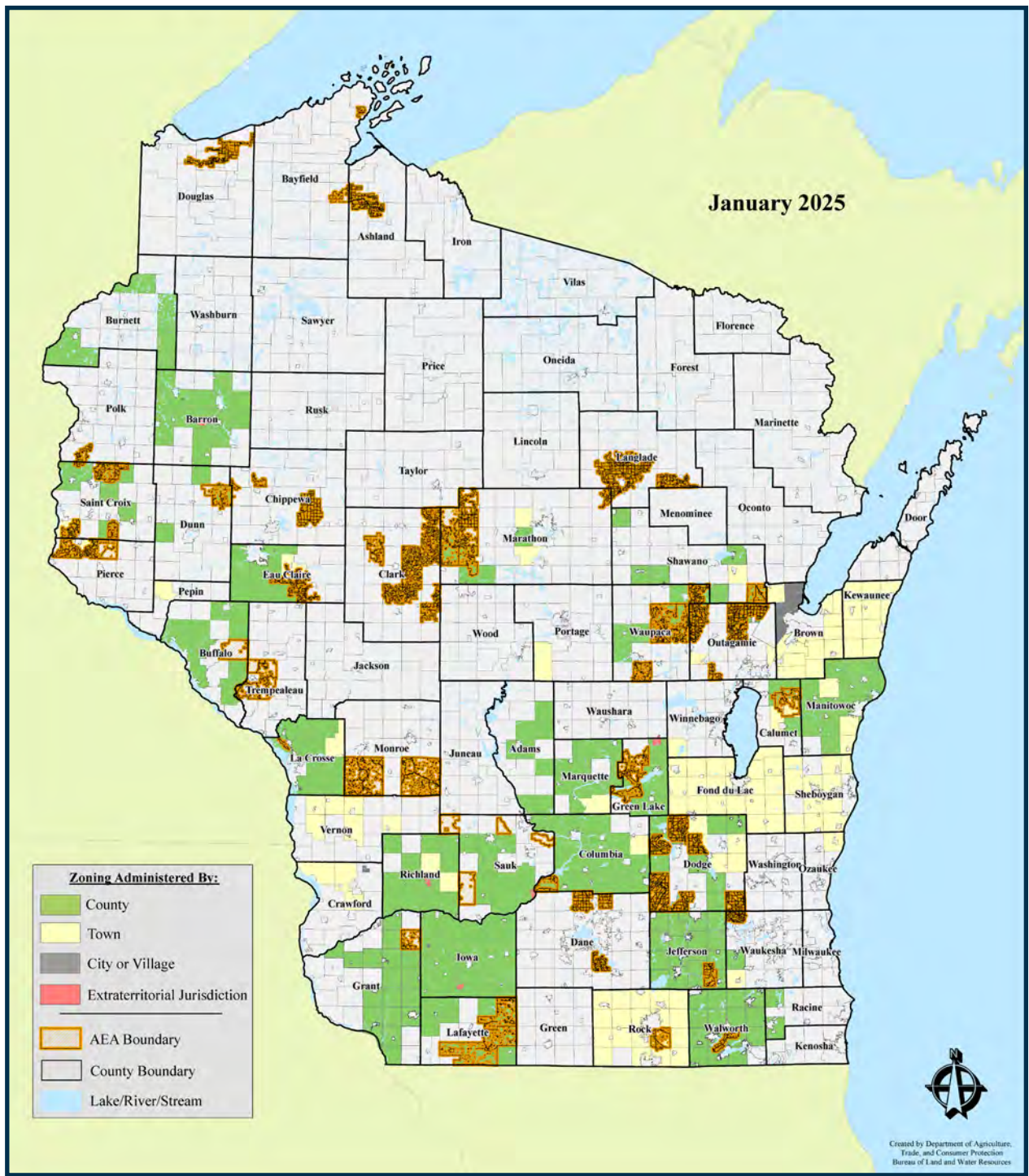
Each biennium, the Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP), in cooperation with the Wisconsin Department of Revenue (DOR), provides a report on the Farmland Preservation Program to the DATCP Board and the Wisconsin Department of Administration (DOA).

Accomplishments and highlights from the 2023-2025 biennium include:

- DATCP certified 34 new or amended farmland preservation plans (Table 1). This is three times the number of plans certified during the previous biennium, indicating the program is being leveraged as a dynamic tool to promote agricultural preservation through land use planning, and to incentivize soil and water conservation practices. Read more about planning starting on Page 10.
- DATCP certified 34 zoning ordinances (Table 2), which is three times the number certified during the previous biennium. Most ordinances certified from 2023-2025 were (full) renewals of, or amendments to, already certified ordinances, though farmland preservation zoning has continued to garner interest from a number of local municipalities that did not previously have farmland preservation zoning. Two zoning jurisdictions fully certified new ordinances during the biennium. In addition, there were 20% less acres rezoned from farmland preservation zoning districts compared to the 2021-2023 biennium. Read more about farmland preservation zoning starting on Page 15.
- At the end of the 2023-2025 biennium, Wisconsin's Agricultural Enterprise Areas (AEAs) covered over 1.64 million acres of diverse agricultural landscapes across the state, edging closer to the state's two-million-acre AEA designation cap. Enthusiasm and interest in the AEA program continues to grow. Landowners petitioned for and DATCP designated four new AEAs and modified one existing AEA, creating farmland protection and soil and water conservation incentives on 72,661 acres. As of the conclusion of the biennium, there were 51 designated AEAs in 31 counties and the Bad River Reservation, each contributing to the statewide effort to protect and conserve important agricultural resources. Read more about AEAs as a farmland protection tool starting on Page 18.
- Since July 1, 2009, more than 960 owners of Wisconsin farmland in AEAs have enrolled 208,449.84 acres into farmland preservation agreements, keeping lands in agricultural and related uses and implementing farm conservation practices for 10-15 years. Farmland preservation agreements cover 12.7% of the eligible acreage within designated AEAs. Read more about farmland preservation agreements starting on Page 23. Table 4 highlights farmland preservation agreement acres by AEA.
- In December of 2023, the legislature updated the Farmland Preservation Program through changes to Chapters 91, Farmland Preservation; and 71, Income and Franchise Tax Credits. Following adjustments to tiered tax credits in Tax Year 2023, there was a 35.13% increase in the number of credits awarded to participating landowners on tax schedule FC-A. Read more about tax credits starting on Page 24.
- Numerous state and local conservation staff resources are necessary to administer and maintain the Farmland Preservation Program. To support the level of program growth and maintenance demanded by landowners, additional staff resources are needed at DATCP. Read more about challenges of program administration beginning on Page 29 and program costs, issues, and opportunities on Page 33.

We value the opportunity to share program progress and deficits as a reflection on the 2023-2025 biennium and look forward to making progress on program implementation through innovation and partnerships in the 2025-2027 biennium and beyond. Please contact DATCPWorkingLands@wisconsin.gov for more information on any aspect of this report.

Farmland Preservation Participation Map



Map 1: Programmatic map during 2023–2025 biennium. This map shows jurisdictions in the state with farmland preservation zoning and boundaries of designated Agricultural Enterprise Areas.

Trends

Wisconsin’s diverse agricultural community is fundamental to the state’s character and economy. Annually as of 2022, agriculture contributes \$116.3 billion to the state’s economy and 353,900 jobs, or 9.5% of the state’s employment (Deller and Hadachek, 2024). Farmland preservation continues to be an important tool in conserving farmlands statewide and in promoting healthy soil and water resources. The agricultural industry is ever changing, a fact that is exemplified in the last biennium’s trends of farmland consolidation, increasing rental rates, fluctuating land values, and expansion of renewable energy.

Farm Consolidation

The 2023–2025 biennium continued to illustrate a trend of farm consolidation in Wisconsin. As displayed in Figure 1, since 2020, the number of farm operations in the state has consistently decreased while the average number of acres per operation has increased. More specifically, the number of farm operations decreased from 62,900 in 2020 to 58,200 in 2024 – a 7.47% decrease. In contrast, the average number of acres per operation has increased from 226 acres in 2020 to 237 acres in 2024 – a 4.86% increase. (Bussler and Hubbel, 2025). Data from the 2022 Census of Agriculture suggests a pattern of decline in the number of average-sized farms with a growth in the total number of large farms since the previous census period (USDA NASS, 2024).

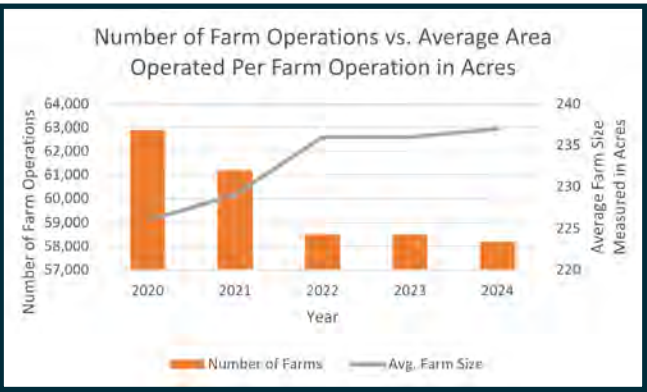


Figure 1: Number of farm operations vs. average area operated, measured in acres per operation (Bussler and Hubbel, 2025).

Trends cont.

Land Value

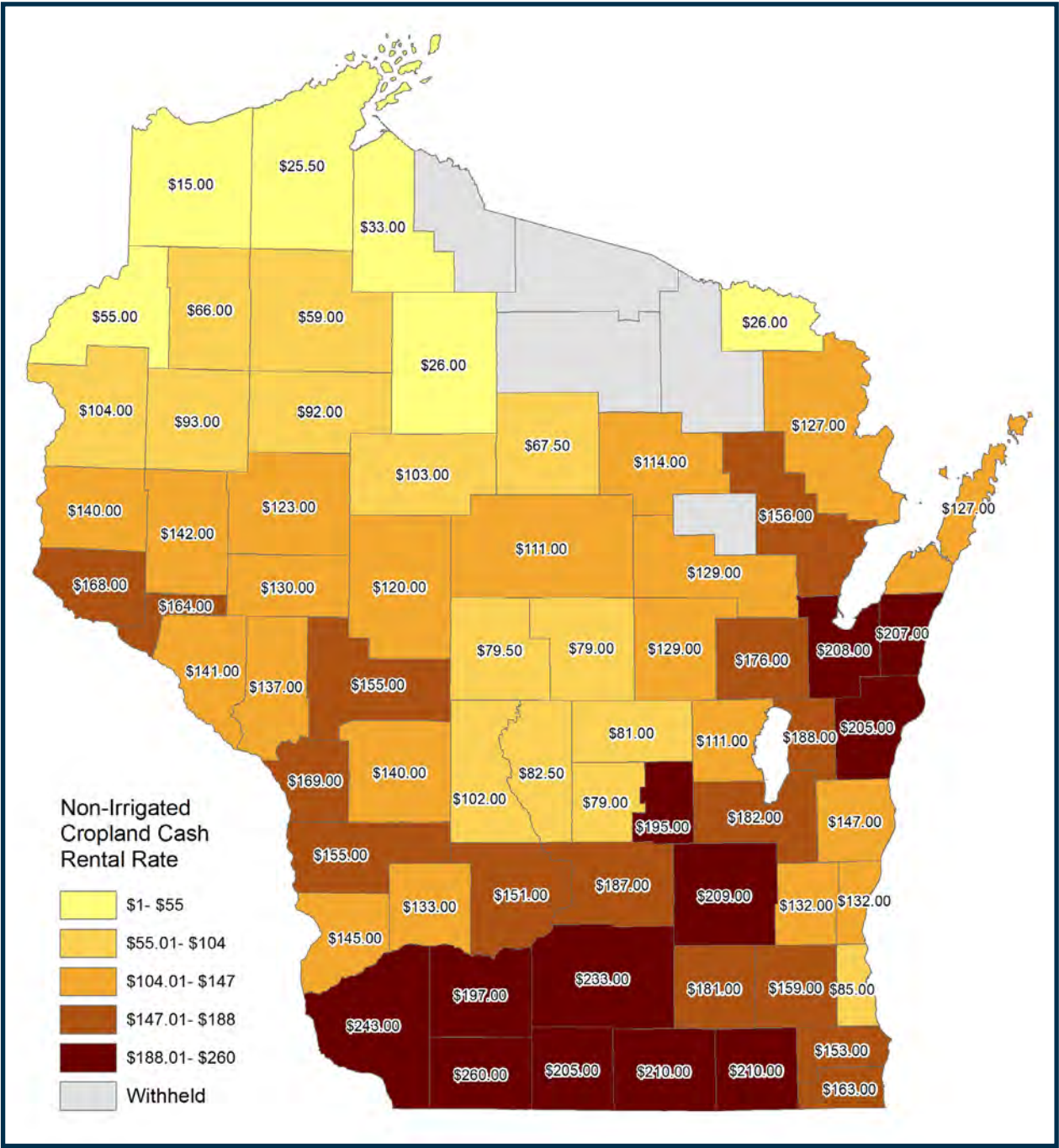
Agricultural land sold without buildings and improvements is, on average, sold for more dollars per acre when it is diverted to other uses compared to when it is bought for continued agriculture use. In 2024, agricultural land sold without buildings and improvements diverted to non-agricultural uses sold for 113.5% more dollars per acre than land sold and kept in agricultural use. Between 2020 and 2024, the average price per acre of land sold for continued agricultural use has grown by 60.2% (Figure 2). There were 33.7% fewer agricultural land sales in 2024 than reported in 2020 (USDA NASS and DATCP 2025). Data represented herein is a statewide average. Despite a decrease in the total number of farms across the state, a limited supply of land for sale for continued agricultural use has supported increasing values per acre for lands sold for continued agricultural use (Schlesser).



Figure 2: Average price per acre for agricultural land sold without buildings and improvements for continued agricultural use; data represented is a statewide average (USDA NASS and DATCP, 2025).

Non-Irrigated Cropland Cash Rent

Many operators in the state rent some or all of the agriculture land on which they work. Rental rates may be affected by a number of factors, including soil types, yield potential, local demand or competition for land, total contiguous acres, topography or land characteristics that affect ease of farming, length of contracts, enrollment in government programs, etc. (Farm Management Program). In 2025, the average rental rate in the state per acre for non-irrigated cash cropland was \$166.00 per acre, which is up from the 2021 rate of \$138. The rental rates in the state greatly vary from county to county. Some of the rental rate information is withheld to protect individual landowner information. The cumulative average of non-irrigated cropland rental rate in 2025 for counties portrayed as “withheld” in Map 2 was \$28 per rented acre. The highest rental rate was in Lafayette County at \$260 per acre, followed by Grant County at \$243 per acre. The mean value of non-irrigated cropland cash rent in counties with designated Agricultural Enterprise Areas (AEAs) for 2025 was \$150.70 per acre, slightly below the state average. The mean value of non-irrigated cropland rent in counties with some form of certified farmland preservation zoning district in 2025 was \$153.76 per acre, moderately higher than counties with AEAs but still below the state average. The value of non-irrigated cropland cash rent in counties with designated AEAs or certified farmland preservation zoning is indicative of program participation in counties with both high and low rental rates (DATCP, 2025).



Map 2: 2025 Wisconsin non-irrigated cropland cash rental rates (DATCP, 2025).

Trends cont.

Farmland Conversion to Renewable Energy, Other

In August 2019, Governor Tony Evers signed an executive order relating to clean energy in Wisconsin. The order required the Wisconsin Department of Administration to create an Office of Sustainability and Clean Energy. Among other things, the Office of Sustainability and Clean Energy was charged with partnering with state agencies and utilities to implement a goal that all electricity consumed in Wisconsin be carbon-neutral by 2050. The order further acknowledged that Wisconsin agricultural is paramount to state heritage, quality of life, economy, and ability to attract and retain businesses in diverse industries (State of Wisconsin, Office of the Governor, 2019). According to a report by RENEW Wisconsin, the state had 2,089 megawatts (MW) of solar and 809 MW of utility-scale wind in service in 2025 (Renew Wisconsin, 2025). More renewable energy projects are anticipated in order to meet state goals for carbon neutrality. During the biennium, counties continued to consider solar development in crafting farmland preservation plans and map criteria.

Long flat stretches of land that are often the best areas for farming are also the preferred type of land for siting solar energy fields. One megawatt of solar capacity requires about 5-7 acres of land (UWSP CLUE, 2022). With the growth of renewable energy siting across the state, increased agricultural conversion and possible co-location is anticipated to be a continuing trend into the next biennium. This trend will impact farmland preservation planning at the county level, as well as outreach in areas with AEAs, Farmland Preservation Zoning, and to landowners with land subject to effective farmland preservation agreements. In 2026, the legislature introduced Senate Bill (SB) 890 and Assembly Bill (AB) 900 related disallowing farmland preservation tax credits for any part of a claimant’s qualifying acres on which a photovoltaic solar energy system is located and is not an integral part of or incidental to an agricultural use. At the time of this report, SB 890 and AB 900 had not passed and the 2025–2026 legislative session concluded. Looking toward the 2025–2027 biennium, the program will monitor the impacts of renewable energy siting on farmland conversion as well as trends related to data center siting within farmland preservation areas.

Farmland Preservation Planning

A county farmland preservation plan serves as an overview of agriculture-related activities at the county level. The plan identifies the status of agriculture in that county, anticipates future trends, sets the tone for policies related to agricultural development, and identifies areas a county expects will remain in agricultural use for the foreseeable future. Planning for farmland preservation is the first step in making land eligible for participation in other parts of the Farmland Preservation Program, such as farmland preservation zoning, Agricultural Enterprise Area (AEA) designation, and farmland preservation agreements. In the 2023–2025 biennium, counties across the state continued to update their farmland preservation plans allowing interested landowners and local governments to take advantage of other program components.

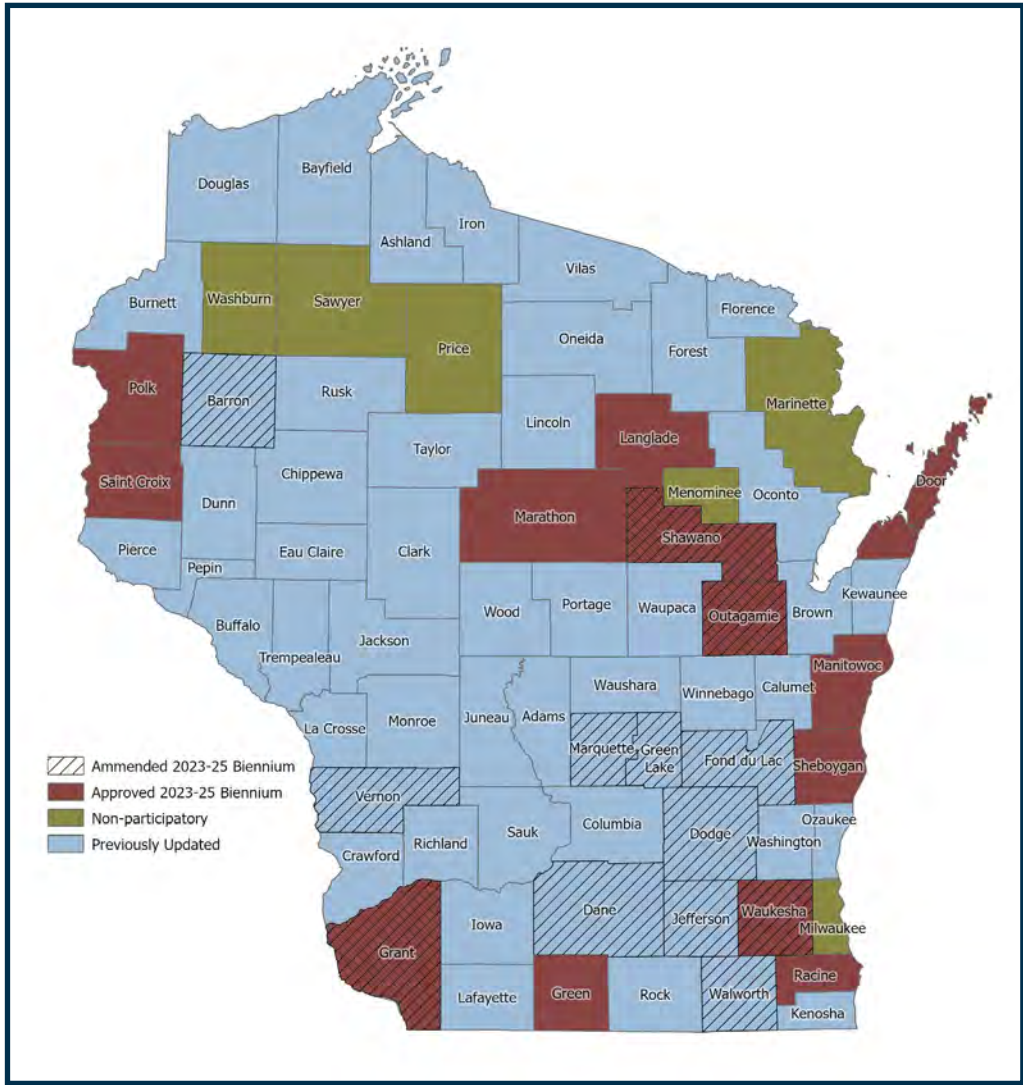
During the 2023–2025 biennium, DATCP certified 34 new or amended farmland preservation plans (Table 1). This is three times higher than the amount certified during the previous biennium (11). Updating a farmland preservation plan provides counties with an opportunity to evaluate existing land uses, consider the role that agriculture plays in local communities and economies, and evaluate how to plan for agriculture into the future.

Table 1: Farmland Preservation Plan Certifications, 2023–2025

County Name	Certification Type	Year of Amendment or Revision	Expiration Date
Barron	Map Amendment	2023	2025
Barron	Map Amendment	2024	2025
Dane	Map Amendment	2023	2032
Dane	Map Amendment	2024	2032
Dodge	Map Amendment	2023	2031
Door	Full	2024	2034
Fond du Lac	Map Amendment (Qty 2)	2023	2031
Fond du Lac	Map Amendment	2024	2031
Fond du Lac	Map Amendment	2025	2031
Grant	Full	2023	2033
Grant	Map Amendment (Qty 2)	2024	2033
Green	Full	2025	2035
Green Lake	Map Amendment	2023	2025
Jefferson	Text Amendment	2024	2031
Langlade	Full	2024	2034
Manitowoc	Full	2025	2035
Marathon	Full	2024	2034
Marquette	Map Amendment	2024	2026
Marquette	Map Amendment	2025	2026
Outagamie	Full	2023	2033
Outagamie	Map Amendment (Qty 2)	2024	2033
Polk	Full	2024	2034
Racine	Full	2024	2034
St. Croix	Full	2024	2034
Shawano	Full	2023	2033
Shawano	Both Amendment	2024	2033
Sheboygan	Full	2023	2033
Vernon	Map Amendment	2023	2025
Walworth	Map Amendment	2025	2033
Waukesha	Full	2023	2033
Waukesha	Map Amendment	2024	2033

Farmland Preservation Planning cont.

Despite the potential benefits of planning for farmland preservation, six counties have chosen not to update their farmland preservation plans (Map 3). Some reasons for not planning for farmland preservation may include limited agricultural land base, limited interest in participating in other aspects of the program, local political will and, at times, the perception that the cost of participating in the program may outweigh the benefits for landowners. As a result, landowners in these counties cannot petition for Agricultural Enterprise Areas and local zoning authorities may not certify a farmland preservation ordinance unless the counties choose to update their plans at a later date.



Map 3: Farmland preservation plans during the 2023–2025 biennium.

As a county considers how to develop a farmland preservation plan, it must identify local areas important for the future of agriculture. The criteria used to identify these areas must be based on objective criteria and may not be based on landowner preference. A plan area must not include lands planned for development within the next 15 years. Because productive agriculture may not be compatible with non-agricultural uses, planning based on subjective criteria can lead to land use conflicts and farmland preservation plan maps that contain islands of farmland. Planning based on objective criteria is intended to protect large contiguous blocks of farmland.

The most commonly applied criteria for including lands within a farmland preservation plan area during the 2023–2025 biennium were lands historically and currently used for agriculture, forestry, or related uses; lands planned for agricultural, forestry, or related uses in local comprehensive plans; productive classifications of agricultural soils; and undeveloped natural resources or open spaces that connect farmland to created large, uninterrupted blocks of preserved land. The most commonly applied criteria for excluding lands from a farmland preservation plan area included land identified for future developmental use, tax exempt lands, lands within or adjacent to cities or villages, and existing land uses in conflict with farmland preservation. These criteria have been commonly applied across past biennium.

Between 2023 and 2025, DATCP certified 13 full farmland preservation plans. During the same period, the department certified 21 farmland preservation plan amendments. There are a number of reasons to revise a certified farmland preservation plan, including mapping updates required for concurrent certification of a farmland preservation zoning ordinance, mapping changes required to designate an AEA, changes to a local comprehensive plan, or adding towns previously not planned for farmland preservation. Since 2009, counties have had the option to request an extension of the plan expiration date for one or two years to coordinate the farmland preservation planning process with other planning or zoning efforts. This has ultimately caused the number of planning expirations to fluctuate from year to year. Looking to the next biennium, there will be 26 counties with plans expiring during 2026 and 2027.

During the 2023–2025 biennium, DATCP awarded \$301,000 in planning grant funds to 17 counties for completing and updating farmland preservation plans. DATCP is eligible to pay up to half of the costs of completing or updating a farmland preservation plan through a planning grant contract. This means that during the biennium, counties invested more than \$602,000 in planning for the future of agriculture and participation in the program. Planning grants continue to be a critical resource as counties plan for their second farmland preservation plan certifications since 2009 and other counties weigh the options of planning for the first time. The demand for county planning grant funding may be variable in years where there are limited plan expirations. Providing grants for planning is a foundational step to ensure that local governments and landowners have planned for the future of agriculture at the local level and will subsequently have the option to apply for certification of a local farmland preservation zoning ordinance or petition for an AEA in the future. Active solicitation of counties with upcoming expirations has been critical in securing grant awards during the biennium.

Farmland Preservation Planning cont.

Under Wis Stat. § 91.10(1)(d), a farmland preservation plan must clearly identify areas that the county plans to preserve for agricultural use and agricultural-related uses for the foreseeable future. The plan area may not include lands that are planned for nonagricultural development within 15 years after the date on which the plan is adopted. Typically, in a land use planning and zoning context, renewable energy generation is categorized as either an accessory or commercial/utility use. This distinction is made based on where the energy is generated and later being used. Energy that is both generated and solely used on site is considered an accessory use. Energy that is generated on site but partially or entirely used elsewhere is considered a commercial or utility use.

- Accessory (Wis. Stat. § 91.44(1)(b) or Wis. Stat. § 91.46(1)(b)) and commercial renewable energy generation (Wis. Stat. § 91.44(1)(f) or Wis. Stat. § 91.46(1)(f)) may be authorized uses in farmland preservation zoning districts.
- Under Wis. Stat. § 91.84(1)(e)5., criteria for designation of an Agricultural Enterprise Area (AEA) require that the land be primarily devoted to agricultural use, having the meaning given in Wis. Stat. § 91.01(2). If as the result of a change in land use an AEA is no longer devoted primarily to agricultural use, DATCP may modify the AEA boundary by order. Energy generation is not an agricultural use for the purposes of Wis. Stat. § 91.01(2).
- Renewable energy uses that qualify as an agricultural accessory use on a farm may be sited on lands enrolled in a farmland preservation agreement under Wis. Stat. § 91.62(1)(c)1. Commercial energy production may not be sited on lands enrolled in an effective farmland preservation agreement.

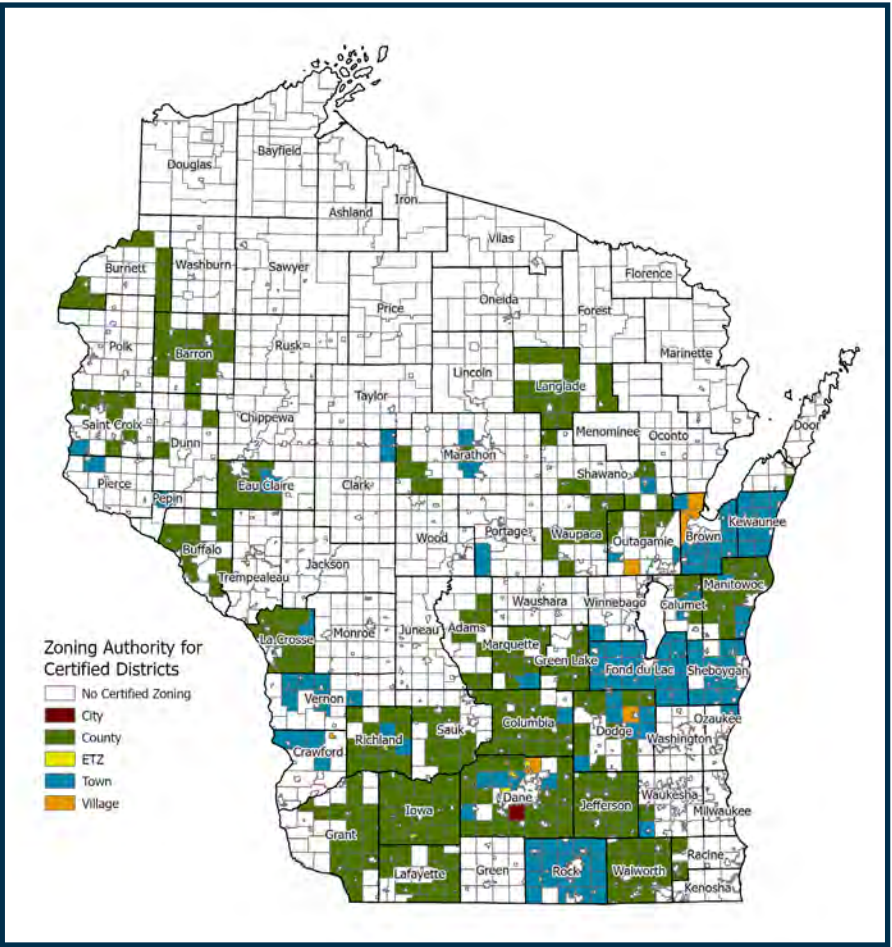
Under the current framework of the farmland preservation law, renewable energy facilities may be included in farmland preservation plan areas, depending on local planning criteria. Commercial or utility renewable energy generation often requires a large land base to generate energy for a group or community. Facilities may require hundreds or sometimes thousands of acres. Given the scale of commercial or utility renewable energy projects in contrast to traditional utility uses, the impact of siting these projects in agricultural areas is becoming a growing topic of discussion in land use planning. Some planning authorities have started to more carefully consider renewable energy infrastructure in the context of development. In some circumstances, access to a utility may be a criterion for planning agricultural lands for future development. Consequently, when planning for farmland preservation, any lands that are planned for development within the next 15 years must be excluded from the farmland preservation plan area per Wis. Stat. § 91.10(1)(d). Some plans fully certified during the biennium directed future renewable energy projects towards existing infrastructure in hopes of minimizing impacts the agricultural lands. While others planned for renewable energy uses as compatible with agricultural lands, particularly as a source of potential supplemental income for landowners. Looking ahead to future biennium, planning discussions related to the siting of commercial or utility renewable energy projects in farmland preservation areas will continue to grow.

Farmland Preservation Zoning

Farmland preservation zoning is a tool available to local governments to help protect productive agricultural lands. A farmland preservation zoning district provides dedicated areas for agriculture and compatible uses. It also prevents neighboring land use conflicts by requiring incompatible uses to be located in a different zoning district. Zoning districts are certified for farmland preservation using the standards laid out in Wis. Stat. § 91. Farmers who own land located within a farmland preservation zoning district may be eligible to claim the farmland preservation tax credit. All lands zoned for farmland preservation must be located within a certified farmland preservation plan area, though not all of the plan area must be included in the zoning district. Not all cities, towns, villages, and counties in Wisconsin have a certified farmland preservation zoning ordinance. Those that do, however, must recertify their ordinances according to a set schedule. Refer to Map 4 for all certified farmland preservation ordinances statewide.

During the 2023–2025 biennium, DATCP certified 34 zoning ordinances (Table 2). This is three times higher than the amount certified during the previous biennium (11). While the majority of ordinances certified from 2023–2025 were (full) renewals of, or amendments to, already certified ordinances, farmland preservation zoning has continued interest from a number of local municipalities that did not previously have farmland preservation zoning. Two zoning jurisdictions fully certified during the biennium had not previously been certified. Staff also continue to contact local municipalities with general zoning ordinances that are already close to meeting the certification standards in Wis. Stat. § 91.

Landowners who claim the farmland preservation tax credit under certified farmland preservation zoning must meet the state soil and water conservation standards enumerated in the Conservation Compliance Section of this report.



Map 4: Certified Farmland Preservation Zoning Ordinances by zoning authority, 2023–2025 biennium.

Farmland Preservation Zoning cont.

Table 2: Farmland Preservation Zoning Ordinance Certifications, 2023-2025

County Name	Jurisdiction	Zoning Authority	Certification Type
Dane	Town of Sun Prairie	Town	Full
Dane	Town of Westport	Town	Full
Dane	City of Middleton	ETZ	Full
Dane	Village of Waunakee	ETZ	Full
Dane	Town of Berry	Town	Full
Dane	Dane County	County	Full
Dane	Village of Deforest	ETZ	Full
Dane	Town of Blue Mounds	Town	Full
Dodge	Town of Herman	Town	Full
Dodge	Town of Theresa	Town	Full
Dodge	Village of Kekoskee	Village	Full
Eau Claire	Town of Lincoln	Town	Full
Fond du Lac	Town of Alto	Town	Full
Fond du Lac	Town of Byron	Town	Full
Fond du Lac	Town of Metomen	Town	Full
Fond du Lac	Town of Oakfield	Town	Full
Fond du Lac	Town of Taycheedah	Town	Full
Fond du Lac	Town of Lamartine	Town	Full
Fond du Lac	Town of Osceola	Town	Full
Fond du Lac	Town of Marshfield	Town	Full
Fond du Lac	Town of Rosendale	Town	Full
Grant	Grant County	County	Full
Outagamie	Outagamie County	County	Full
Outagamie	Village of Greenville	Village	Full
Outagamie	Town of Kaukauna	Town	Full
Saint Croix	Saint Croix County	County	Text Amendment
Sauk	City of Sauk City	ETZ	Text Amendment
Shawano	Shawano County	County	Full
Shawano	Town of Hartland	Town	Full
Sheboygan	Town of Greenbush	Town	Full
Sheboygan	Town of Sheboygan Falls	Town	Full
Vernon	Town of Hamburg	Town	Full
Waukesha	Town of Eagle	Town	Full
Waukesha	Waukesha County	County	Full

Farmland Preservation Rezones

Every year, local governments with a certified farmland preservation zoning district must report the number of rezones and the acres of land rezoned out of a certified farmland preservation zoning district during the preceding year. There were 4,373 acres rezoned out of certified farmland preservation zoning districts in 2023 and 3,961 acres in 2024, a 20% decrease compared to the previous biennium.

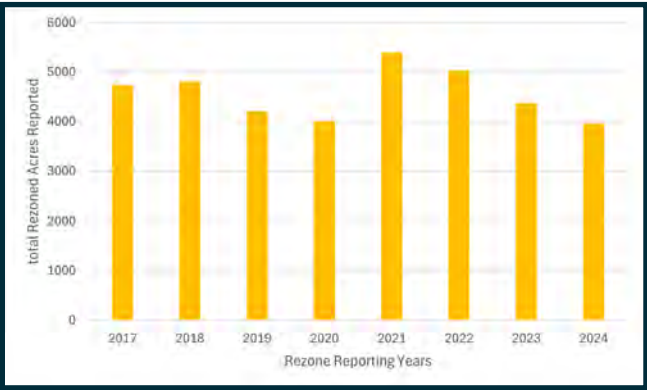
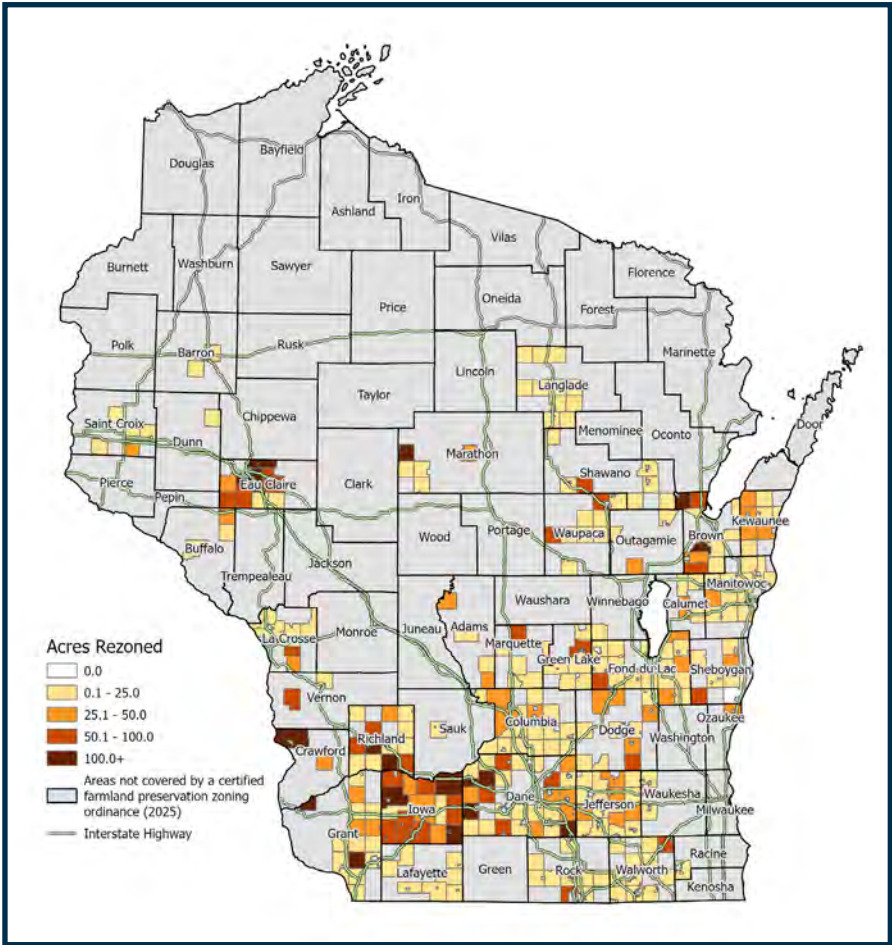


Figure 3: Total acres rezoned out of certified farmland preservation zoning districts, 2017–2024.



Map 5: Rezones out of Certified Farmland Preservation Zoning Districts in calendar years 2023–2024.

Figure 3 displays the total acres reported as rezoned out of a certified farmland preservation zoning district for each of the last six years. During this biennium, 36 zoning jurisdictions reported zero acres rezoned out of a farmland preservation district, eight more than the previous biennium.

Refer to Map 5 for an illustration of reported acres rezoned for each city, village, and town located in a certified farmland preservation zoning ordinance during the biennium. All rezones are depicted per city, village, and town to allow for more accurate spatial analysis amongst different sized zoning jurisdictions.

Agricultural Enterprise Areas (AEAs)

Wisconsin’s Agricultural Enterprise Areas (AEAs) cover over 1.64 million acres of diverse agricultural landscapes across the state. With 51 designated AEAs in 31 counties and the Bad River Reservation, each AEA contributes to the statewide effort to protect and conserve important agricultural resources. Currently, DATCP has authority to designate up to two million acres of land in AEAs. At the time of this report, the legislature introduced 2025 SB 841 and AB 852 to increase the designation cap to three million acres. However, the 2025 legislative session concluded without passage of SB 841 or AB 852.

Wisconsin’s AEA program continues to grow (Map 6). Each AEA is designated by DATCP in response to locally crafted petitions. These petitions bring together local farmers, town, and county officials and staff, and supporting agricultural businesses who cooperatively identify important agricultural areas in their community that merit preservation and economic investment. Through the petition, the community identifies specific goals for the AEA to include in order to support the next generation of farmers through maintaining the productivity of agricultural resources, promoting the development of local agricultural processing facilities, and working in conjunction with local land use regulations. The process also starts a conversation between these groups about the value that agriculture brings to their region, and they are able to discuss their goals for agricultural preservation and economic development. AEAs can be designated in areas without farmland preservation zoning or in conjunction.

Agricultural landowners within the AEA who meet the other eligibility requirements can sign a 10-year farmland preservation agreement. Prior to December 8, 2023, the minimum term for an agreement was 15 years. Landowners who sign a farmland preservation agreement agree to comply with the state soil and water conservation standards and in return they may claim the farmland preservation tax credit.

New AEA Designations

During the Biennium, four new AEAs and one modification to expand an existing AEA was designated following two successful petition cycles. Table 3 lists the new and modified AEAs designated during the biennium.

Table 3: AEA Designations during the 2023–2025 biennium

Designation Year	AEA Name	Approx. Acres	# of Petitioners	AEA Location County and Township
2024	NEW – Dellona	8,284	11	Sauk County: Town of Dellona
2024	NEW – Marquette	13,427	7	Green Lake County: Towns of Marquette, Green Lake, and Kingston
2024	MODIFICAITON – Scenic Ridge and Valley	20,684 in new acres (83,178 acres in total)	43	Monroe County: Towns of Leon, Jefferson, Portland, and Wells
2025	NEW – Woodland	20,403	8	Sauk County: Town of Woodland
2025	NEW – Delavan Lake Watershed	9,863	11	Walworth County: Towns of Delavan, Geneva, and Walworth; and the Village of Fontana

Success Meeting Petition Goals

Each of the 51 AEAs across the state are developed with specific goals to help support the local agricultural community, promote agricultural development, and preserve the area’s natural resources. These goals go above and beyond the implementation of farmland preservation agreements. Common goals across the AEAs include:

- Supporting local food production through local or specialty branding for local markets;
- Providing educational and outreach opportunities with the local agricultural community to discuss the importance of the state’s soil and water conservation standards;
- Providing educational and outreach opportunities with the local non-agricultural community to discuss on-farm conservation and preservation efforts to bridge the gap between neighboring communities;
- Developing and implementing other programs, such as farmland preservation zoning or producer-led watershed groups, to help bolster support for the community’s efforts, reinforce local agricultural goals, and provide additional incentives for conservation and preservation;
- Clustering protected farmland to promote investment in agricultural infrastructure;
- Connecting landowners with resources to help support their agricultural business, on-farm conservation efforts, and network building opportunities within the community.

While many petitions put a heavy focus on enrolling landowners into agreements to accomplish these goals, agreements are not the only way for the community to find success. Many strategies that petitioners have developed require a multi-tiered approach in order to achieve these goals. This includes extensive outreach and education efforts; relationship building with partners and the community; and program implementation for programs and activities like nutrient management planning, which are essential to participating in a farmland preservation agreement.

When looking at the success of a designated AEA, it is easy to only look at the number of enrolled agreement holders. However, this would underestimate the overall impact of an AEA on a community. The number of agreements in an AEA is an easy number to quantify while the impact of other activities might not be as easy to qualify. Efforts to work with producers by shifting mindsets on land preservation and conservation through outreach, building confidence in using tools like SnapPlus to write nutrient management plans through education, and creating a network of landowners to share and support one another through community activities like field days, are all essential to the overall success and longevity to an AEA.

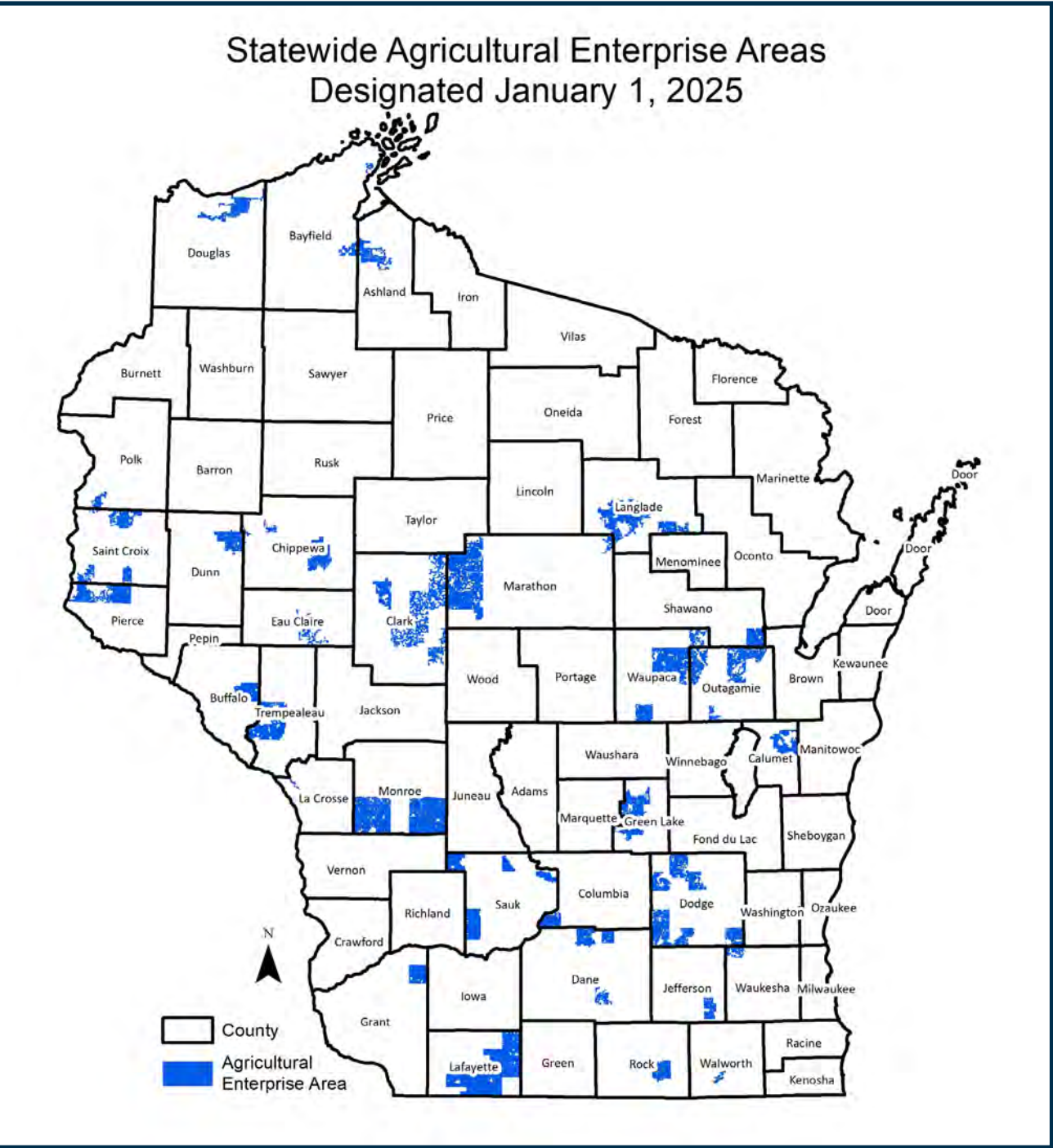
Agricultural Enterprise Areas (AEAs) cont.

Table 4: AEAs Designated as of January 1, 2025

AEA Name	AEA Location County	AEA Location Township	Approx. Acres	Acres Covered by Farmland Preservation Agreements
Antigo Flats AEA	Langlade, Marathon	Neva, Peck, Rolling, Ackley, Polar, Price, Vilas, Antigo, Harrison	73,110	33,716.8
Apple Lake AEA	Saint Croix, Polk	Farmington, Star Prairie, Alden, Somerset	9,994	1,141.9
Ashippun-Oconomowoc AEA	Waukesha, Dodge	Oconomowoc, Ashippun, Merton	28,434	775.8
Bayfield AEA	Bayfield	Bayfield	2,763	0
Bear Creek AEA	Sauk	Bear Creek	30,691	3,760.7
Bloomer Area AEA	Chippewa	Bloomer	4,380	486.9
Burnett AEA	Dodge	Burnett	14,736	2,970.8
Cadott Area AEA	Chippewa	Goetz, Arthur, Delmar	34,301	2,363.4
Castle Rock Township AEA	Grant	Castle Rock	23,040	2,593.9
Cicero Blackmour AEA	Outagamie	Black Creek, Seymour, Cicero	45,984	477.8
Delavan Lake Watershed AEA	Walworth	Delavan, Fontana-on-Geneva L, Walworth, Geneva	9,863	1,713.7
Dellona AEA	Sauk	Dellona	8,285	161.9
Elba-Portland AEA	Dodge	Elba, Portland	38,571	3,671.2
Evergreen- Wolf River AEA	Langlade	Evergreen, Wolf River	19,842	1,322.5
Fairfield AEA	Sauk	Fairfield	9,501	2,510.7
Farming for the Future AEA	Trempealeau	Arcadia	61,416	1,070.1
Farming Forward AEA	Waupaca	Lind	19,262	3,196.8
Fields, Waters, and Woods AEA	Bayfield, Ashland	White River, Marengo, Ashland, Kelly	39,311	2,235.6
Friends in Agriculture AEA	Clark	Lynn, Fremont	16,705	6,466.3
Golden Triangle AEA	Eau Claire	Otter Creek, Bridge Creek, Washington, Lincoln	21,394	7,581.1
Greenville Greenbelt AEA	Outagamie	Greenville	6,105	388.9
Halfway Creek Prairie AEA	La Crosse	Onalaska, Holland	1,625	916.5
Heart of America's Dairyland AEA	Marathon, Clark	Bern, Holton, McMillan, Beaver, Weston, Brighton, York, Eau Pleine, Johnson, Colby, Unity, Hull, Mayville, Loyal, Frankfort	224,906	65,139.4
Hilbert Ag Land on Track AEA	Calumet	Woodville, Chilton, Brillion, Rantoul	27,931	3,571.0
La Prairie AEA	Rock	Turtle, La Prairie	20,698	1,752.4

AEA Name	AEA Location County	AEA Location Township	Approx. Acres	Acres Covered by Farmland Preservation Agreements
Maple Grove AEA	Shawano	Maple Grove	21,323	2,895.8
Marquette AEA	Green Lake	Green Lake, Marquette, Kingston	13,427	0
Montana Society for Responsible Land Use AEA	Buffalo	Montana	29,751	1,722.3
North- West Pierce County AEA	Pierce	River Falls, Martell, Clifton	51,069	3,038.7
Northern Douglas County AEA	Douglas	Lakeside, Parkland, Poplar, Amnicon, Maple, Cloverland	32,881	2,247.4
Pecatonica AEA	Lafayette	Blanchard, Lamont, Argyle	44,785	4,269.9
Rush River Legacy AEA	Saint Croix	Rush River	8,370	721.9
Scenic Ridge and Valley AEA	Monroe	Jefferson, Portland, Leon, Wells	83,178	8,617.8
Scuppernong AEA	Jefferson	Hebron, Cold Spring, Sullivan, Palmyra	14,015	1,086.6
Shields-Emmet AEA	Dodge	Emmet, Shields	16,041	299.1
South Fork AEA	Clark	Reseburg, Mead	20,417	577.3
Southwest Lead Mine Region AEA	Lafayette	Monticello, Shullsburg, Gratiot, Wiota	99,848	5,271.8
St. Marie AEA	Green Lake	Princeton, Saint Marie	19,725	1,693.2
Stanton Farmland Heritage Preservation AEA	Saint Croix	Cylon, Stanton, Star Prairie	23,771	89.7
The Headwaters of Southeast Monroe County AEA	Monroe	Wilton, Clifton, Glendale, Wellington	86,380	7,130.0
Three Rivers AEA	Outagamie, Waupaca	Bear Creek, Lebanon, Matteson, Little Wolf, Maple Creek, Deer Creek, Union	111,186	7,207.9
Town of Dunn AEA	Dane	Dunn	10,008	151.0
Town of Grant AEA	Chippewa, Dunn	Sand Creek, Otter Creek, Auburn, Colfax, Cooks Valley, Grant	31,132	2,438.4
Town of Princeton AEA	Green Lake	Brooklyn, Princeton	17,031	616.6
Town of Troy AEA	Saint Croix	Troy	10,744	0
Town of Westford AEA	Dodge	Westford	17,047	2,451.2
Trenton AEA	Dodge	Trenton	26,317	1,890.5
Vienna-Dane-Westport AEA	Dane	Vienna, Westport, Dane	20,348	90.0
West Point AEA	Columbia	West Point	15,752	2,886.5
Windsor AEA	Dane	Windsor	10,775	929.4
Woodland AEA	Sauk	Woodland	20,403	0

Agricultural Enterprise Areas (AEAs) cont.



Map 6: Map of all designated AEAs.

Farmland Preservation Agreements

Landowners with farmland within a designated AEA can voluntarily enter into a 10-year farmland preservation agreement. Prior to December 8, 2023, the minimum term for an agreement was 15 years. By agreeing to meet the state’s soil and water conservation standards and limiting covered lands to agricultural, accessory, and open space land uses, these agreements provide an option for landowners to protect their farmland. Commercial, industrial, or residential uses such as commercial solar arrays, private rural residential housing not associated with a farm, or nonmetallic mines are not allowed under a farmland preservation agreement. Eligible agreement holders may claim the farmland preservation tax credit at a rate of \$10 per acre or \$12.50 per acre if the land is also located in a certified farmland preservation zoning district.

Since July 1, 2009, DATCP has signed 960 farmland preservation agreements covering 208,449.84 acres, which is a total of 12.7% of the eligible acreage within designated AEA boundaries. The area covered by effective farmland preservation agreements across the state is equivalent to the size of nine full-size townships. Over the last biennium, an additional 67 agreements were signed across the state covering a total of 10,288.06 acres. Table 5 shows the number of effective farmland preservation agreements across the state while Table 4 has additional information about farmland preservation agreement coverage by AEA. Landowners who claim the farmland preservation tax credit on a post-2009 farmland preservation agreement must meet the state soil and water conservation standards enumerated in the Conservation Compliance Section of this report.

Table 5: Number of effective agreements as of February 17, 2026

Agreements in AEAs	960
Agreements signed prior to July 1, 2009	131
Agreements signed prior to July 1, 2009, and Modified after July 1, 2009	25

Farmland Preservation Agreements cont.

Pre-2009 Agreements

While all new agreements must be signed with a state-designated AEA, there are still effective farmland preservation agreements that were signed prior to July 1, 2009. These agreements are located across the state, both in counties that actively participate in the current version of farmland preservation programs and those who do not. Similarly to the current version of a farmland preservation agreement, landowners who have an effective agreement signed before July 1, 2009 agree to specific land use restrictions and to meet the soil and water conservation standards in place at the time their agreement was signed. Landowners with an effective farmland preservation agreement signed before 2004 are required to achieve “T” or tolerable soil loss on their farm to maintain compliance with soil and water conservation standards. Landowners with an effective farmland preservation agreement signed between 2004 and 2009 are required to meet the soil and water conservation standards that were adopted by the county where the farm is located to maintain compliance. The number of effective agreements signed before July 1, 2009 continues to drop as they reach their contract expiration. During the biennium, 61 agreements expired.

Eligible pre-2009 agreement holders are eligible to claim the farmland preservation tax credit at a variable rate calculated based off the claimant’s household income and property taxes to a maximum claim of \$4,200. Pre-2009 agreement holders are eligible to modify their agreement to meet the newer program standards in order to claim the per acre tax credit afforded to farmland preservation agreement holders after July 1, 2009. Section “Farmland Preservation Tax Credits” provides more information about tax credit claims for eligible pre-2009 agreement holders.

Farmland Preservation Tax Credits

To claim the farmland preservation tax credit, all landowners must meet the following eligibility requirements:

- Own land that is located in a certified farmland preservation zoning district and/or covered by an effective farmland preservation agreement;
- Be Wisconsin residents; corporations who wish to claim the credit must be organized under the rules of Wisconsin;
- Produced at least \$6,000 gross farm revenue during the preceding year or \$18,000 during the previous three tax years;
- Be in compliance with state soil and water conservation standards;
- Must not have claimed the homestead credit or the veterans and surviving spouse’s property tax credit for the same tax year.

Schedule FC

Some landowners still claim the farmland preservation tax credit using tax schedule FC if they own lands subject to an effective farmland preservation agreement signed before 2009. Agreements signed under 2009, Act 374 have all expired. Landowners who are eligible to participate in the program by owning land in a certified farmland preservation zoning district, or in a farmland preservation agreement signed or modified after July 1, 2009, may not file tax credit claims using tax schedule FC.

Table 6:
Farmland Preservation Tax Claims on Schedule FC for Tax Years 2021-2024

Year	Claims	Credit	Acres	Average Credits Awarded/Claim	Average Acres/Claim
TY 2021	569	\$338,235	94,656	\$594.44	166.35
TY 2022	512	\$298,934	82,374	\$583.86	160.89
TY 2023	74	\$47,988	16,163	\$648.49	218
TY 2024	57	\$39,565	11,836	\$694.12	207.6

Estimated tax claims¹ filed on Schedule FC during the last two biennia are depicted in Table 6. The number of claims and credits awarded under Schedule FC have continued to shrink as the number of acres under effective pre-2009 farmland preservation agreements continue to decline. Since tax year 2023, landowners claiming on Schedule FC have been required to include their effective agreement number in their claim. Inclusion of the effective agreement number on Schedule FC is a vehicle to reduce the number of landowners claiming on the incorrect schedule or based on expired agreements. There was an 85.55% decrease in the total number of claims filed on schedule FC between Tax Year 2022 and Tax Year 2023. The formula for awarding credits on schedule FC is based on property tax burden as compared to farm income. It awards the most credits to entities that have a high property tax burden and low income. During Tax Year 2024, an averaged claim on schedule FC was worth \$3.34/acre, notably lower than the credit awarded on the flat per acre schedule FC-A.

¹ Farmland preservation tax credit claims may be filed up to four years after the un-extended deadline of the applicable year’s tax return. The claims in the table have not been adjusted to reflect claims that may have been filed on amended tax returns during a different fiscal year.

Farmland Preservation Tax Credits cont.

Schedule FC-A

Most landowners who participate in the program use tax schedule FC-A, indicating that their land is located in a certified farmland preservation zoning district; is covered by a farmland preservation agreement signed or modified after July 1, 2009; is covered by an easement enrolled under s. 93.73, Wis. Stats.; or both. Estimated tax claims filed on Schedule FC-A during the last two biennia are depicted in Table 7. In December 2023, the legislature made updates in Chapters 91, Farmland Preservation and 71, Income and Franchise Tax Credits, to change the Farmland Preservation Program:

- Decreased the minimum term of a farmland preservation agreement from 15 years to 10 years for new agreements signed after December 8, 2023;
- Increased the tax credits for agreement participants, zoning participants, and landowner participants that have lands covered by an eligible farmland preservation agreement within a certified farmland preservation zoning district;
- Expands eligibility for tax credits to lands subject to an agricultural conservation easement purchased under s. 93.73 to the extent the easement is planned for farmland preservation;
- Requires DATCP to report on tax credits per qualifying acre and make recommendations on the tax credit amounts in the program biennial report.

During the biennium, landowners who owned land subject to an effective agreement signed or modified after July 1, 2009, or covered by lands subject to an agricultural conservation easement purchased under s. 93.73, Wis. Stats. to the extent planned for farmland preservation, could claim \$10/acre. Consistent with the 2021–2023 biennia, 4% of statewide claims in Tax Year 2024 were based on lands subject to an effective agreement signed or modified after July 1, 2009. Landowners who owned land located in a certified farmland preservation zoning district could claim \$10/acre. Consistent with the 2021–2023 biennia, 90% of statewide claims in Tax Year 2024 were based on lands located in a certified zoning district. Landowners with land located in a farmland preservation zoning district and covered by an effective agreement signed or modified after July 1, 2009, or covered by an eligible easement, could claim \$12.50/acre on tax schedule FC-A. Consistent with the 2021–2023 biennia, 6% of statewide claims in Tax Year 2024 were based on lands located in a certified zoning district and covered by an effective farmland preservation agreement signed or modified after July 1, 2009 or covered by an eligible easement.



A view of the Town of Grant AEA, located in Chippewa and Dunn counties.

Table 7:
Farmland Preservation Tax Claims on Schedule FC-A for Tax Years 2021–2024

Year	Claims	Credit	Acres	Average Credits Awarded/Claim	Average Acres/Claim
TY 2021	9,961	\$15,111,664	1,999,209	\$1,517.08	200.7
TY 2022	9,902	\$15,225,402	2,012,096	\$1,537.61	203.02
TY 2023	10,006	\$20,583,714	2,027,007	\$2,057.00	203
TY 2024	9,967	\$20,573,726	2,024,637	\$2,064.00	203

Most claimants will file their farmland preservation tax claims by the un-extended due date for that applicable tax year, but claims may be filed up to four years after the un-extended deadline of the applicable year’s tax return. Data reported for timely claims made relative to Tax Year 2024 reflects a modest 0.65% increase in the number of claims filed as compared to data reported for Tax Year 2022, preceding 2023 updates to program tax credit tiers. For the same period, there was a 35.13% increase in the number of credits awarded and a 0.62% increase in the number of acres claimed on. For the last three biennia, average acres per claim on schedule FC-A have hovered around 200, under Wisconsin’s average farm size of 236 acres. Data in Table 7 has not been adjusted to reflect claims filed on amended

returns in subsequent fiscal years. A reduction in total claims between Tax Years 2023 and 2024 may be correlated to new ineligibility for landowners in a town that withdrew from county zoning and did not certify a town farmland preservation zoning ordinance; an increase in the number of notices of non-compliance issued to active participants, with an emphasis on failure to comply with soil and water conservation standards for the same period; or other factors.

In 2026, the legislature introduced Senate Bill (SB) 841 and Assembly Bill (AB) 852 related to creating farmland preservation implementation grants, increasing the maximum acres of agricultural enterprise areas and indexing the farmland preservation tax credit for inflation. Under the bill, the first increase in per acre tax credits would be computed in August 2026 based on change in prices paid by farmers, as determined by the National Agricultural Statistics Service, from January 2023 to August 2026. Any future adjustments to per acre tax credits would be computed using August year over year values. Tiered farmland preservation tax credit rates on Schedule FC-A were last adjusted in December 2023 for Tax Year 2023 via Wisconsin 2023 Act 42. Prior to Act 42, farmland preservation tax tiers on schedule FC-A were static between 2009 and 2023. The 2025 legislative session concluded without passage of SB 841 or AB 852.

Conservation Compliance

In order to claim the farmland preservation tax credit, landowners must demonstrate compliance with state soil and water conservation standards. These standards help protect the state’s water resources, reduce soil erosion, and encourage the effective management of manure and other nutrients that can impair water quality.

The standards that a landowner must meet include the following:

- Ensure that cropping and pasturing on fields does not exceed the tolerable soil loss (“T”);
- Develop and implement a nutrient management plan according to NRCS 590 standards, employing strategies to ensure that the nutrient management plan adequately controls phosphorus runoff;
- Avoid tilling within 5 feet of the edge of the bank of surface waters;
- Ensure that manure storage facilities are built to code, have no visible signs of leakage or failure, and are maintained to prevent the overflow of manure;
- Ensure that unused storage facilities are closed in a way that meets state standards;
- Avoid stacking manure in unconfined piles within 300 feet of streams or 1,000 feet of a lake;
- Divert clean water runoff away from all feedlots, manure storage areas, and barnyards within 300 feet of a stream or 1,000 feet of a lake;
- Limit access to or otherwise manage livestock along lakes, streams, and wetlands to maintain vegetative cover and prevent erosion;
- Prevent significant discharge of a feedlot or stored manure from flowing into lakes, streams, wetlands, or groundwater;
- Prevent significant discharge of process wastewater from milk house, feed storage, or other areas into lakes, streams, wetlands, or groundwater.

Issuing Certificates of Compliance

In accordance with Ch. 91.82 (1), county land conservation departments determine if a landowner is complying with these soil and water conservation standards by conducting farm inspections. If the landowner is found to be in compliance, the county will issue a certificate of compliance. The certificate signifies that the landowner is meeting the conservation standards and, if otherwise eligible, may claim the farmland preservation tax credit. County land conservation departments conduct an inspection of farmland owned by participating landowners at least once every four years to ensure continued compliance with the conservation standards.

Challenges in Administering Conservation Compliance

Administering conservation compliance across the state presents several challenges, particularly in monitoring the sale and purchase of eligible farmlands. Changes in land ownership, life events such as marriage or death, and alterations in ownership entity names can impact eligibility for filing farmland preservation tax claims and determining eligible acres.

Managing landowner information, tracking land transactions, and ensuring conservation compliance becomes a substantial administrative responsibility, especially for counties with a significant number of participants. County land conservation departments work diligently when land changes hands, ownership structures evolve, or compliance statuses shift. This effort includes issuing or updating certificates of compliance, issuing notices of non-compliance, and managing cancellations of non-compliance as needed.

Counties employ diverse strategies for monitoring land transactions, participant tracking, and compliance status management. These methods may encompass the use of geographic information systems, custom databases, spreadsheets, annual self-certifications, nutrient management checklists, and various other tools.

Effectively implementing conservation compliance and accurately reporting total eligible acres necessitates a substantial investment of human resources, fiscal resources, and time commitment within county conservation departments throughout the state.

Notices of Non-Compliance in the Farmland Preservation Program

A Notice of Non-Compliance (NoN) is a formal notification issued to landowners within the Farmland Preservation Program when they fail to meet the conservation standards or other eligibility requirements. NoNs are important because they serve as a mechanism to ensure that landowners adhere to regulations aimed at conserving soil and water resources, protecting water quality, and maintaining the integrity of agricultural land. These notices play a crucial role in maintaining compliance with program guidelines and safeguarding the program’s objectives.

During the biennium, a total of 267 NoNs were issued within the program. This is a 47.51% increase in the number of NoNs issued compared to the previous biennium. Figure 4 shows why landowners received Notices of Non-Compliance in the Farmland Preservation Program.

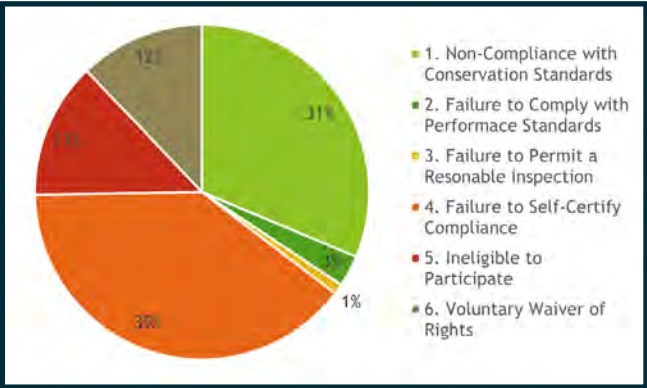


Figure 4 : Reason for Issuance of NoN.

Conservation Compliance cont.

Notices of Non-Compliance in the Farmland Preservation Program cont.

The reasons behind the issuance of NoNs are detailed below:

- 1. Non-Compliance with Conservation Standards (31%): All Farmland Preservation (FP) Program participants are required to meet the state soil and water conservation standards in accordance with Ch. 91.80. Common reasons a participant may come out of compliance with the standards include, but are not limited to, failure to submit a nutrient management plan, inadequate tillage setbacks, and failure to meet tolerable soil loss requirements.
- 2. Failure to Comply with Performance Schedules (3%): Counties may offer eligible participants who have come out of compliance the opportunity to remain in the program while working towards returning to compliance. If at the end of the schedule, if the farm is still not in compliance, the county may issue a NoN.
- 3. Failure to Permit a Reasonable Inspection (1%): In according with Ch. 91.82 (b) counties are required to visit every farm every four years to verify conservation compliance. The landowner must permit a reasonable inspection of the farm. Failure to permit the farm inspection will result in the issuance of a NoN.
- 4. Failure to Self-Certify Compliance (39%): Counties are authorized to request annual self-certification. Typically, this is accomplished through a letter, postcard, or by documenting the receipt of a nutrient management plan. Landowners who failed to self-certify their compliance status with the county requirement imposed would be issued a NoN. During the biennium, more counties implemented a self-certification program for FP participants.
- 5. Ineligible to Participate (13%): There were instances where properties were ineligible for farmland preservation tax credits due to the absence of farmland preservation agreements or zoning district coverage. During the biennium, a town withdrew from county zoning and did not certify a town farmland preservation zoning ordinance, creating new ineligibility for those landowners.
- 6. Voluntary Waiver of Rights (12%): Landowners signed voluntary waivers of rights to withdraw themselves from program eligibility, leading to the issuance of a NoNs.

Landowners who are issued a NoN may become eligible to participate in the program once they address the reason for which the NoN was issued and the notice is cancelled. When they come back into compliance, the county will issue a Cancellation of a Notice of Non-compliance to the landowner. This allows the landowner to resume participating in the farmland preservation program and claiming the farmland preservation tax credit. During the biennium, 56 of the 267 NoNs, or 21.34%, were issued a Cancellation of a Notice of Non-compliance. During the previous biennium, only 14.36% of NoNs were issued a cancelation.

County Compliance Reviews

In accordance with s. 91.82(1)(d), the department is required to meet with all counties to ensure they are meeting the compliance monitoring requirements of the farmland preservation program. During the biennium, the department met with 35 counties. At county compliance reviews, the department meets with county land conservation staff to discuss the status of their Farmland Preservation Program, issues and trends in conservation compliance, tools utilized by the county to track and maintain participation records, and support needs. In addition to meeting the requirements of the program, these meetings help department staff build relationships with county staff and help inform program needs and trends as well as develop new tools to support county’s conservation compliance efforts.

During the biennium, DATCP staff refined the review process based on feedback from county staff. This refined process is based on more objective questions that can better capture response data and track trends in conservation compliance.

Certification of Compliance Audit Project

In the summer of 2024, the program had an intern tasked with creating a pilot project to develop a way to audit county conservation compliance records against program enrollment records. The project focused on a county with participation through farmland preservation (FP) agreements in AEAs, with an intent to verify if all landowners subject to a FP agreement were certified as being in compliance with the requirements of the program. This project utilized DATCP records of original landowners within agreements, updated parcel information with current landowner information, and county certificate of compliance (CoC) records. Monroe County was used to model the audit process due to their high level of participation in FP agreements across two AEAs and county available records.



A view of the Headwaters of Southeast Monroe County AEA.

Conservation Compliance cont.

Certification of Compliance Audit Project cont.

FP agreement holders are required to be in compliance with soil and water conservation standards to remain eligible for the FP tax credit. The benefits and obligations of effective agreements transfer to new landowners upon a land transfer. Participating landowners are assigned a CoC, which lists out all parcels under common ownership and how those parcels are eligible to receive the tax credit. For counties with large numbers of FP agreement holders within the boundaries of an AEA, it is not uncommon for some parcels to inadvertently be left out of a CoC. This may be due to a variety of factors, including parcel boundary changes, landownership changes, available tools for tracking conveyances of enrolled lands, and staff turnover. In addition, where a county is not noticed of an ownership change, a compliance record may not exist for lands subject to agreement. This process created a vehicle for DATCP to help counties identify an action plan towards reaching or maintaining full FP compliance amongst agreement holders. The audit pilot created a geospatial model that can be used in other counties with AEAs.

Using ArcMap and the previously described data, FP program staff were able to identify parcels that were covered by an FP agreement but were not covered by a CoC. Within Monroe County, the project covered two AEAs, 687 parcels, and 66 landowners. Within those parameters, just over 96% of parcels were covered by a CoC. The remaining 3.95% of parcels not covered by a CoC represent a variety of common scenarios that lead to this issue. As shown in Figure 5, 2.69% of the 3.95% of parcels not covered by a CoC had the same landowner as in the original agreement. The leading cause of non-compliance in Monroe County can be attributed to original landowners who either never received a CoC for their original property or experienced a parcel split in which a new CoC number was not identified for the new child parcel of the split. Secondly, 1.23% of the 3.95% of parcels not covered have a different landowner than the original agreement holder. This scenario is a result of parcels sold off to new landowners. In both scenarios, it is possible the new owner of a parcel or the owner of a new parcel did not reach out to notify Monroe County of the change in ownership upon a land transfer. Lastly, 0.03% of the 3.95% of uncovered parcels result from scenarios like farmstead expansion, entrance into an AEA, audit errors, or other mapping errors.

Overall, completion of this pilot project and future county compliance audits can provide useful insights into county FP participation and identify achievable steps towards assuring participant compliance. In the next biennium, FP staff plan to make this available to other counties with AEAs so they can continue monitor local FP agreement participation against conservation compliance records.

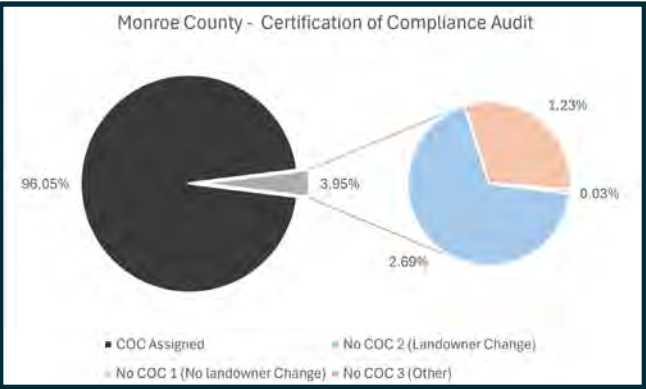


Figure 5: Scenarios leading to parcels without an assigned CoC.

Program Costs, Issues, Opportunities, and Recommendations

Costs: Planning Grants

Counties may request grant funds to help facilitate planning for agricultural preservation at the local level. Farmland preservation (FP) planning grants support local planning efforts and help counties prepare an updated FP plan. A county may request up to 50% of the costs of preparing a FP plan, but no more than \$30,000. During the biennium, DATCP awarded \$301,000 in planning grant funds for completing and updating FP plans to 17 counties.

The county FP planning grant awards indicate that 17 counties cumulatively made plans to invest \$602,000 on planning for the future of farmland during the biennium. This number, however, does not include the total amount of time that counties spent on plan map amendments, developing agricultural enterprise areas, crafting farmland preservation zoning ordinances, or evaluating compliance and developing conservation or nutrient management plans. Looking to calendar years 2026 and 2027, there are 26 counties with expiring plan certifications. FP planning grants continue to be a critical resource to ensure that counties will have the resources to plan for the future of agriculture. However, it can be difficult for counties to find the financial and staff resources necessary to implement the program once a plan has been locally developed and certified by DATCP.

DATCP will continue to identify opportunities and resources to help citizens and local governments fund the implementation of their county plans, such as agricultural enterprise areas and farmland preservation zoning ordinances. Granting DATCP the authority to invest unused planning grant dollars on local projects to implement certified FP plans would address some of this challenge (review 2025 AB 852 and SB 841 for previously proposed implementation grant legislation). Investing in plan implementation would help achieve local land use, preservation, conservation, and outreach goals. Funding could support objectives such as the development of new farmland preservation zoning ordinances, facilitate economic investment in AEAs, or help mitigate the burden of implementing soil and water conservation standards at the county level (for administration and outreach) or at the landowner level. Landowner assistance through a localized or targeted grant could be achieved through something like an enrollment incentive to defray the costs of coming into compliance or preparing a nutrient management plan. FP plan implementation grants have been proposed in iterations of budget bills and legislation during the last three biennium but are not yet authorized by law or current appropriations.

Program Costs, Issues, Opportunities, and Recommendations cont.

Costs: Tax Credits

In tax year 2024, timely farmland preservation tax claims totaled \$20,573,726. This constitutes about a 0.05% decrease in total credits awarded over timely claims in tax year 2023. Farmland preservation tax credit claims may be filed up to four years after the un-extended deadline of the applicable year's tax return. DATCP will continue to coordinate with the Wisconsin Department of Revenue to monitor trends related to retroactive claims moving forward. Program staff will be monitoring trends related to timely tax claims, as well as total number of claimants and acres claimed on. Beginning on Page 24, "Farmland Preservation Tax Credits" provides more information about the changes to Schedule FC and FC-A as well as comprehensive discussion on trends over time for claims made on each schedule during the biennium.



A view of the Town of Troy AEA, located in St. Croix county.

Costs: DATCP Bureau of Land and Water Resources Staff

Currently, DATCP's Farmland Preservation Program is supported by 2.5 full-time equivalent positions working on farmland preservation planning, Agricultural Enterprise Areas, farmland preservation agreements, farmland preservation zoning, conservation compliance, data tracking, analysis, and reporting. During summer of 2024, the program was also supported by an intern. During the biennium, there was approximately \$270,668.89 in segregated funds (SEG) allocated to these positions annually, including salaries and benefits.

Since the last biennium, workload has increased and is projected to continue to increase into the next biennium. Planning and zoning certifications completed by staff increased by 300% this biennium. The certification process includes administrative support to municipalities while a plan or ordinance is being drafted, reviews of proposed plans and ordinances, and final certification processing of submitted plans and ordinances.

2026 will be the first time farmland preservation agreements made under the current version of the program will expire. Participants with an expiring agreement will need to re-enroll their lands into a new agreement in order to continue to participate in the program. Work to prepare for the first year of re-enrollment began in 2024, which included developing new protocols for re-enrolling agreement participants, notifying the participants and counties of expiring agreements, and preparing outreach and education materials for the agreement expiration and re-enrollment process. Over the next biennium, 269 agreements will expire. In addition to normal agreement processing workload, which averages about 40 new agreements a year, the new process to notify and re-enroll expiring participants will be incorporated into the regular program workload planning.

The current program staffed positions do not have the capacity to absorb any additional workload at this time. The program needs additional staffed positions at the state level to continue to meet baseline program administration needs and sustain program implementation.

Staff from towns, villages, cities, counties, and other state agencies are also integral to program operations. Each year, DATCP works with municipal clerks, planners, zoning administrators, committee members, land conservationist staff, and team members at the Wisconsin Department of Revenue to operate the Farmland Preservation Program. Adminstrating the program at the local level is also resource intensive.

Program Costs, Issues, Opportunities, and Recommendations cont.

Other Issues, Opportunities, and Recommendations

- **Expand Program Support Through Partnership Networks** – The Farmland Preservation (FP) Program is successful because of the support it receives from partners. County conservationists and local land conservation staff all serve a critical role in locally administering and implementing the program. These partners all serve as the local face of the FP Program and are generally the first ones landowners or operators will turn to when looking for assistance. However, the increasing interest in the program can put a strain on resources in these local departments, especially those with small or limited staff.

DATCP issues Soil and Water Resource Management (SWRM) grants to support county staff to implement soil and water conservation activities including monitoring conservation compliance required under the farmland preservation program amongst many other locally defined priorities. In 2024 and 2025, the SWRM staffing grants funded portions of up to 2 land conservation personnel in most counties. DATCP does not have other grant resources to directly fund additional positions in county land conservation departments to support the FP Program. Partnerships in outside departments and organizations can provide education and information about the program to alleviate some of that strain. In the next biennium, program staff will continue reaching out to other partners, such as local planning and zoning offices, political subdivisions, and AEA non-petitioning cooperators to build a larger support network for landowners. In addition to increasing the general community's understanding of the FP Program, a larger network of partners can also foster more local ownership of the program, encourage additional participation, and meet the goals of local farmland preservation plans, land and water resource management plans, and AEAs.

- **Outreach and Education** – The state's FP Program has many steps to participation. Where there continues to be confusion about program benefits, there is a need for more outreach and education, especially with respect to program and tax credit eligibility and conservation compliance.

County conservationists and local conservation staff are often the first interaction a landowner or operator has with the FP Program. Anecdotally, several county land conservation departments have also reported preparing for the retirement of tenured staff members who have worked on the FP programming for decades. Looking to the next biennium, state program staff will be looking to provide additional training and outreach resources specific to support the needs of county staff. This will include trainings on monitoring for conservation compliance, communicating the conservation standards and their benefits to landowners, and producing resources that clarify conservation compliance requirements.

- **Integrated Approaches to Planning** – The foundation of the FP Program is a county-drafted farmland preservation plan. These plans establish a county's goals for farmland preservation and policies to achieve them. Within the requirements for certification of farmland preservation plans are opportunities for the county to incorporate other planning efforts which support local goals for soil and water conservation and farmland preservation. As we move into the second decade of the farmland preservation program and counties begin recertifying their farmland preservation plans, planners should look towards other county plans, such as Land and Water Resource Management plans, Nine Key Element Watershed plans or Climate Change Action plans, and integrate common goals or policies that would directly support local implementation of the farmland preservation program.
- **Delay of AEA Designation** – Under s. 91.84(5), Wis. Stats., the designation of an AEA takes effect on January 1 of the calendar year after the order designating the area is published. This means that landowners who collaborate on a petition may have to wait more than a year between the start of petitioning for an AEA, being eligible to sign a FP agreement, and subsequently claiming the FP tax credit.

For example, DATCP posts petition materials and instructions to request designation for a new or modified AEA in January of each calendar year. Locally crafted materials must be submitted to the department

for review by the AEA evaluation committee in August of each year, and petitions recommended for designation do not go into effect until January 1 of the following calendar year. After designation, landowners are eligible to sign FP agreements within the AEA. Once a farmland preservation agreement goes into effect, the landowner is typically eligible to apply for tax credits on the covered lands during the following tax year. However, landowners who participate in the program via certified farmland preservation zoning may be eligible to claim the tax credit in the year immediately following adoption of a certified farmland preservation zoning district if they can obtain a certification of compliance from their county land conservation department.

In the future, the legislature should consider adjusting the effective date of designated AEAs to enable petitioners to apply for designation of an AEA and sign a FP agreement within the same calendar year. This would compress the time between establishing eligibility and providing some tax relief to landowners.



A view of Apple Lake AEA, located in Saint Croix and Polk counties.

Program Costs, Issues, Opportunities, and Recommendations cont.

Looking to the Future

Wisconsin loses thousands of acres of farmland each year to non-agricultural development. While some amount of loss may be inevitable, DATCP's Farmland Preservation Program is intended to preserve farmland and soil and water resources for future generations. Successful implementation of the program and its goals is dependent on the investment and commitment from local governments, partners, and landowners. Over the next biennium, program staff will work to provide technical resources and educational opportunities to local program administration to support practical implementation and administration of local farmland preservation programs. Program staff will also look for new ways to bridge local departments and partners who work with the program to create a more integrated network of support for both those local departments and for participants. Doing so will serve to foster stronger relationships between the program and with local government staff and other local stakeholders.

Ultimately, the program requires substantial investment and commitment on all levels. This includes landowner actions, implementing conservation practices, county conservation offices offering technical assistance, and local governments partnering with state agencies to support current participation and increase areas eligible for program participation. Planning for agriculture and implementing tools to protect farmland is a statewide priority. Stakeholders have identified points of improvement that would support current participation and grow future participation. In 2023, the legislature took the first step



A view of Montana Society for Responsible Land Use AEA, located in Buffalo county.

towards improving the program by increasing the tax credit and reducing the number of years required for a farmland preservation agreement. However, the program needs continuing support both at the state and local level to meet the administrative demands of implementing it.

References

Bussler, G. & Hubbell, A. (2025). Wisconsin 2025 Agricultural Statistics UNITED STATES DEPARTMENT OF AGRICULTURE National Agricultural Statistics Service. https://www.nass.usda.gov/Statistics_by_State/Wisconsin/Publications/Annual_Statistical_Bulletin/2025AgStats_WI.pdf

Deller, S., & Hadachek, J. (2024, November). The Contribution of Agriculture to the Wisconsin Economy: An Update for 2022. <https://aae.wisc.edu/wp-content/uploads/2024/11/The-Contribution-of-Agriculture-to-the-Wisconsin-Economy.pdf>

Farm Management Program (n.d.). Guidance in Determining an Equitable Agriculture Land Rental Value. Farm Management, Division of Extension. Retrieved August 04, 2023, from <https://farms.extension.wisc.edu/articles/guidance-in-determining-an-equitable-agriculture-land-rental-value/>

Renew Wisconsin (2025). 2025 Annual Report: Creating a Future Powered by Renewable Energy through Advocacy, Education and Collaboration. Retrieved January 27, 2026, from <https://www.renewwisconsin.org/2025-annual-report/>

Schlessor, H. (n.d.). Wisconsin Agricultural Land Prices 2024. Farm Management, Division of Extension. <https://farms.extension.wisc.edu/articles/wisconsin-agricultural-land-prices/>

State of Wisconsin, Office of the Governor. (2019, August 16). Executive Order #38: Relating to Clean Energy in Wisconsin. The State of Wisconsin, Office of the Governor. <https://evers.wi.gov/Documents/EO%20038%20Clean%20Energy.pdf> United States Department of Agriculture, National Agricultural Statistics Service (USDA, NASS). (n.d.). 2022 State Agriculture Overview for Wisconsin. https://www.nass.usda.gov/Quick_Stats/Ag_Overview/stateOverview.php?state=WISCONSIN

United States Department of Agriculture, National Agricultural Statistics Service (USDA, NASS) and Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP). (2025, August). Retrieved January 13, 2026, from https://www.nass.usda.gov/Statistics_by_State/Wisconsin/Publications/Land_Sales/agsumm24.pdf

United States Department of Agriculture, National Agricultural Statistics Service (USDA, NASS). (2024, February 13). Retrieved January 16, 2026, from https://www.nass.usda.gov/Publications/AgCensus/2022/Full_Report/Volume_1,_Chapter_1_State_Level/Wisconsin/st55_1_007_008.pdf

University of Wisconsin- Steven's Point: Center for Land Use Education (UW-SP CLUE). (2022, December 13). Utility-Scale Solar Suitability Modeling. ArcGIS StoryMaps. <https://storymaps.arcgis.com/stories/532f59d04047449d920c068f99bb9d2b>

Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP). (2025, August). Wisconsin Farm Reporter. Retrieved January 13, 2026, from <https://datcp.wi.gov/Documents2/WisconsinFarmReporter202508.pdf>



Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP)
2811 Agriculture Drive, PO Box 8911, Madison, WI 53708-8911
datcp.wi.gov