

What Does it Cost to Own a Wetland?

A Guide to Property Tax
Assessments on Wetlands and
Other Privately Owned Wisconsin
Conservation Lands



Photo by Cherie Hagen



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Disclaimer

Property tax laws and assessment practices are subject to continual review and revision. The guidelines in this publication are applicable based on laws in effect in November 2012.

While every effort has been made to ensure the completeness and accuracy of the information in this guidebook, the Wisconsin Department of Revenue is the ultimate authority on the administration of Wisconsin's property tax laws and assessment practices.



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Preface: A message to wetland landowners

No matter who you are or where you live, wetlands affect your life. If you own a wetland, or are considering restoring one, you probably already understand that wetlands provide a constant source of wonder and delight. Wetlands are full of surprises, teeming with life and, when healthy and intact, breathtakingly beautiful. Landowners choose to hold and restore wetlands for a variety of reasons. For some it's the abundance of sounds and smells. Others cherish the wildlife viewing and hunting opportunities, while still others rely on the proximity to seasonal or year-round water to feel connected to the local landscape. Most likely for you, it's all of these reasons and more.

What you may or may not know is that by protecting and caring for the wetlands on your property, you also provide a host of invaluable services to the ecological and human communities around you. Did you know, for example, that 75% of Wisconsin's wildlife species rely on wetlands for some portion of their life cycle, including 32% of all state threatened and endangered plants and animals (Wisconsin Dept. of Natural Resources)?

Wetlands also serve important economic, public health, and safety functions for Wisconsin communities. Wetlands act as nature's sponges, protecting our homes and businesses from floods. Wetlands improve the quality of Wisconsin's navigable waters by catching and collecting sediments and other pollutants before they reach rivers and lakes. And wetlands provide invaluable groundwater recharge services that help to keep our local drinking water supplies abundant and clean.

Unfortunately, the future of Wisconsin's wetlands is uncertain. In pre-settlement days, Wisconsin was home to more than 10 million acres of wetlands, but today an estimated 5 million acres

have already been filled or drained. And though Wisconsin currently boasts some of the strongest wetland protection laws in the nation, pressures to fill or degrade additional wetland acres are severe and the existing rules and regulations leave wetlands vulnerable in an astonishing number of ways.

The good news is that the future of the majority of Wisconsin's wetlands rests soundly in the hands of conscientious landowners such as yourself. Approximately 75% of Wisconsin's remaining wetlands are privately owned, presenting wetland landowners with both the honor and the obligation of caring for them. The Wisconsin Wetlands Association would like to help you in your efforts to preserve and enjoy these special lands.

The Wisconsin Wetlands Association works full-time, year round to empower and assist private landowners and Wisconsin communities in their efforts to be good stewards of local wetlands and to hold our state lawmakers and other decision makers accountable for protecting Wisconsin's wetland heritage. Through educational workshops, field trips, local government outreach, grassroots advocacy assistance, and direct action, we work tirelessly to help people understand and appreciate wetlands.

After all, to know a wetland is to love one. On behalf of our more than 1,400 members and the 5.3 million acres of wetlands in the state, we thank you and applaud you for your wetland stewardship efforts, and look forward to working with you for many years to come.



Wisconsin Wetlands Association is dedicated to the protection, restoration and enjoyment of wetlands and associated ecosystems through science-based programs, education and advocacy. WWA is a non-profit 501(c)(3) organization.



Introduction:

Landowners must weigh many factors when contemplating a decision to purchase or restore wetlands. Wetlands are subject to regulatory protections that landowners must consider when planning how to manage and enjoy their property. Financial considerations such as restoration costs and property tax consequences also play a large role in stewardship decisions on private lands.

The purpose of this publication is to help landowners and land managers anticipate the property tax consequences of wetland restoration decisions and to help them ensure that the wetlands they currently own have been properly assessed.

Why produce a guide to wetland property tax assessment?

Wisconsin Wetlands Association has heard from hundreds of farmers, landowners and natural resource professionals that potential property tax increases on restored wetland acreage was a major barrier to wetland restoration. These concerns appeared greatest in agricultural landscapes, where property taxes are held low as part of the state's effort to preserve farmland and protect rural economies.

In response to these concerns, Wisconsin Wetlands Association thoroughly reviewed property tax trends, assessment rules, and assessor guidelines, and initiated a long-term campaign to remove economic barriers to wetland protection and restoration on Wisconsin private lands.

Our research revealed that property tax increases are a legitimate concern in some municipalities. In other areas there may be only nominal assessment changes following

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wetland restoration or the restoration of other types of “conservation lands” (e.g., prairies and grasslands, riparian buffers, etc.). For this reason, we encourage landowners to review the facts about local conservation land values prior to drawing conclusions about the affordability of a restoration project. This guidebook provides detailed information and instructions for how to collect that information.

Thousands of copies of this guide have also been distributed to explain

the provisions in Wisconsin’s current property tax code that do provide some tax relief for wetland landowners. Hundreds of landowners have used this guide to prepare for discussions with their assessors, and it has helped many people navigate the review process to correct wetland tax assessment errors.

What will readers learn from this publication?

To help ensure that Wisconsin’s wetland property tax policies are fully understood, this publication:

- a. Explains Wisconsin’s rules and guidelines related to assessment of wetlands and other conservation lands.
- b. Clarifies when wetlands are, and are not, subject to special property tax treatment (i.e., reductions).
- c. Describes information available to help landowners predict the effect wetland restoration will have on their land’s value and how to obtain that information.

- d. Outlines the steps for reviewing and challenging a wetland assessment if a landowner believes an assessment error resulted in over-taxation.

Who will benefit from this guide?

- Current and future wetland landowners
- Wetland restoration practitioners
- Land trust employees & volunteers
- County Conservation staff and other land managers
- Members of local Boards of Assessors/Review

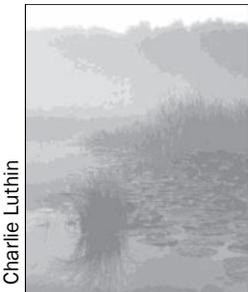
Note: Although the title and headers in this document highlight the tax implication of holding or restoring wetlands, the content of the majority of this publication will also be useful for evaluating the tax implications of restoring a variety of non-forested conservation lands.



Basic Principles of Property Tax Assessment

In Wisconsin, property tax assessors rely on two factors when valuing privately owned property:

1. The amount a typical buyer would pay to acquire the property under normal circumstances.
2. How the land is classified (based on current use).



Charlie Luthin

Typically, the guiding principle for property tax assessments is to value the property for its “highest and best use,” or the use which would produce the greatest net return to the property owner. This use must be legal, complementary to surrounding properties, and not overly speculative in nature.

For a thorough review of Wisconsin tax assessment practices see Wisconsin Department of Revenue's *Guide for Property Owners*.¹



History of Wetland Tax Classification in Wisconsin:

Historically, wetlands and other non-forested conservation lands in Wisconsin were classified in the category of “Swamp and Waste”.

Effective January 1, 2004, lands previously classified as Swamp and Waste were renamed as “Undeveloped Lands”. Despite the name change, the definition for these types of lands remained the same.

Wisconsin Statute (s. 70.32(2)(c)(4)) defines undeveloped lands as:

“...bog, marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a final map under s. 23.32 or other nonproductive lands not otherwise classified under this subsection.”

The *Wisconsin Property Assessment Manual*² further describes undeveloped lands to include:

“...areas commonly called marshes, swamps, thickets, bogs, or wet meadows; areas with soils of the type identified on soil maps as histosols (peat & muck) or as mineral soils that are

¹ *Guide for Property Owners*, WI Dept. of Revenue, Division of State & Local Finance, Bureau of Assessment Practices, M/S 6-97 P.O. Box 8971, Madison, WI 53708; 608-266-7750 (PROP 060).

“somewhat poorly drained,” “poorly drained,” or “very poorly drained,” or “water,” and areas where aquatic or semi-aquatic vegetation is dominant. This class also includes land that, because of soil or site conditions, is not producing or capable of producing commercial forest products.”

Fallow tillable lands (assuming agricultural use is the land’s highest and best use), road right of way, ponds, and depleted gravel pits are also categorized as undeveloped lands for property tax assessment purposes².

For a complete list of Wisconsin assessment categories and their definitions see Appendix A.



How Undeveloped Lands are Valued

Effective January 1st, 2004, the state of Wisconsin revised the property tax code to reduce the property tax burden on “undeveloped lands” (s. 70.32(4), Wis. Stats.).

Previously assessed at full fair market value (FMV), undeveloped lands are now assessed at 50% of FMV. Assessors will determine the FMV of qualifying lands in accordance with professionally accepted appraisal practices, and then reduce that value by 50% on the landowner’s tax bill.

In most circumstances, landowners owning wetlands should have seen this change reflected in their 2004 tax bill and should also have received a notice indicating a change in the assessed value of their land (s. 70.365, Wis. Stats.).

²*Wisconsin Property Assessment Manual*, WI Dept. of Revenue, Division of State & Local Finance, Bureau of Property Tax. P.O. Box 8971, Madison, WI 53708-8971; 608-266-7750. This publication establishes procedures and guidelines to be followed by all assessing officials in the assessment of general property. It can be viewed in your local assessor’s office, in Department of Revenue District Offices, or in some Wisconsin libraries.



Wetland Assessment Exceptions

The rules described above apply for most wetlands in most circumstances. However, there are a limited number of circumstances where wetlands and other conservation lands may not be classified or assessed as undeveloped lands or where the assessment guidelines are unclear.

Guidance on these special circumstances is provided in administrative rules and described in the *Wisconsin Property Assessment Manual*². Familiarity with these provisions will be helpful to landowners considering tax implications of wetland restoration decisions and essential for landowners wanting to evaluate the accuracy of their property tax assessment.

a. Wooded wetlands

In addition to marshes, bogs, swamps, fallow fields, and right of ways, the Department of Revenue's Property Assessment Manual clearly states that undeveloped lands also include "land that, because of soil or site conditions, is not producing or capable of producing commercial forest products."



According to the Wisconsin Department of Natural Resources (WDNR), landowners have two options for determining whether their wooded wetlands are capable of producing commercial forest products. Both hinge on whether the land is eligible for enrollment in the Managed Forest program which requires, by law (s. 77.82 (1)(a) 2., Wis. Stats.), that at least 80% of the

parcel must be producing or capable of producing a minimum of 20 cubic feet of merchantable timber per acre per year. A forester can make an eligibility determination either by visiting the land or by looking at a high quality aerial photograph.

Lands determined to be capable of producing commercial forest products will be classified as Productive Forest and assessed at FMV, unless these lands qualify as productive agriculture forestland (see *Appendix A*). The assignment of Productive Forest land appears fairly liberal. For example, a sparsely treed cutover parcel is most likely to be classified as forest land, because its “highest and best use” is deemed to be for forestry purposes.

Tax relief for woodlot owners is available through WDNR’s Managed Forest Program

Because woodlots are highly valued for aesthetics and recreational uses, lands classified as productive forest land tend to have substantially higher assessments than other classes of land. WDNR’s Managed Forest Law Program offers significant property tax reductions to woodlot owners who agree to develop and adhere to a Forest Management Plan. Wooded wetlands are often eligible for this program.

It should be noted that, while wildlife enhancement and recreation are secondary benefits of woodlot preservation, timber production on private lands is the primary objective of the Managed Forest Law program. The harvesting requirements may therefore be inconsistent with a landowner’s management preferences or wetland conservation goals. We recommend discussing your conservation goals with WDNR prior to enrollment.

How to contact a local WDNR Forester

Every county has one or more WDNR Forester. For more information on the Managed Forest Law (MFL) program or to find a forester to evaluate land for MFL eligibility, contact a local WDNR Forester by calling WDNR's central forestry office (608-267-7494), or visiting: www.dnr.wi.gov/topic/forestlandowners/. Contact information for local WDNR Foresters can also be found in the Government pages of the local phone book.

b. Wetlands in agricultural landscapes:

For the most part, wetlands and other conservation lands on farms are classified as undeveloped lands and assessed at



50% of FMV. In a limited set of circumstances, lands that ordinarily meet the definition of undeveloped lands are classified as agricultural lands instead.

These exceptions are governed by the definition of agricultural lands in Wisconsin Tax 18 (Wisconsin's agricultural use-value law). In addition to crop and pasture lands devoted "primarily to agricultural use," lands enrolled in or subject to an easement through the following agricultural conservation programs also meet the definition of agricultural lands*:

1. Land enrolled in the Conservation Reserve Program (CRP)
2. Land enrolled in the Environmental Quality Incentives Program (EQIP)

* Provided that the land was in agricultural use at the time of enrollment

3. Easement lands under the Stream Bank Protection Program, Conservation Reserve Enhancement Program (CREP), and Non-point Source Water Pollution Abatement Program

To support the state’s goal to protect farmlands and preserve rural economies, agricultural lands are assessed at their “use value” (i.e., agricultural production value) rather than the full fair market value. These values are derived by formula each year and vary by tax district. Agricultural use values are typically, but not always, lower than the values assigned to undeveloped lands.

c. Wetlands in residential communities:

Prior to 2004, making an accurate distinction between residential and undeveloped lands was not a priority for assessors or landowners. Both classes of land were assessed at full fair market value so the assessed value, if based on a comparable sales approach, would be identical regardless of how the land was classified. Because these areas are often zoned residential, it has also been a reasonable assessment assumption that all lands within that zoning region should be classified as residential.

Today, however, with assessments of undeveloped lands at 50% of fair market value, it is in the landowner’s best interest to ensure that lands meeting the definition of undeveloped land are classified as such.



U.S. Fish & Wildlife Service

Wetlands on small parcels in predominantly residential areas are likely to be classified as residential (G1). The *Wisconsin Property Assessment Manual* encourages this determination in several ways:

The section on the classification of undeveloped land states: “Land with buildings or improvements cannot be classified as undeveloped (s. 70.32(2)(a), Wis. Stats.).”

The section on residential property valuation states: “The residential class includes most property where the predominant use is for living purposes.”

Clarification on the definition of the residential classification advises, “Whenever possible, a single classification should be used, depending upon the predominant use of the property.”

Zoning and the area's prevailing residential lot size will also be considered by assessors to determine classification. Because no guidance is provided for the acreage at which it becomes acceptable for conservation lands near residences to be separated out and classified as undeveloped land, we recommend that landowners talk to their assessor to determine how wetlands in close proximity to homes are typically classified.

The *Wisconsin Property Assessment Manual* also states that the residential property classification includes “vacant land where the most likely use would be residential development, if the land in question does not meet the definition of agricultural land.”

Recall that state and federal law precludes development in areas where hydric soils and aquatic vegetation are present, (i.e., wetlands). So while the wetland may be correctly classified as “residential use,” the value assigned to the wetland acres should reflect the development restrictions on the parcel. Valuing the wetland acres at the price a seller would receive if the lot were sold for the purpose of building a new dwelling atop the wetlands would likely violate the

condition that the assigned use for valuation purpose must be a legal use. Only legal uses should be considered when valuing wetland acres in residential areas.

Tips for Identifying Wetlands

Wisconsin is home to 12 different wetland community types, and recognizing wetlands on your property is not always easy. Fortunately, many good tools exist to help you determine whether your property contains wetlands. For example:

1. Pictures and descriptions of Wisconsin's 12 wetland community types can be found at:

www.wisconsinwetlands.org/Gems/WetlandTypes.pdf

2. The Wisconsin Department of Natural Resources' (WDNR) *Waking Up to Wetlands* brochure includes a checklist to help you look for clues of wetland hydrology, soils, and plants on your property. <http://dnr.wi.gov/topic/Wetlands/locating.html>

3. Many wetlands can also be identified on maps available through WDNR, the Natural Resource Conservation Service, the U.S. Fish and Wildlife Service, or your county. Tips on identifying mapped wetlands can be found at: <http://dnr.wi.gov/topic/Wetlands/mapping.html>

Valuation of Lands Under Conservation Easement



Gathering Waters Conservancy (GWC), a statewide non-profit organization that advises land trusts and landowners, characterizes the state's property tax treatment of lands under conservation easement as follows:

“Local real property tax assessments are based on a property's full-market value, which takes into consideration the property's development potential. If a conservation easement reduces or removes this potential, the level of assessment and, accordingly, the amount of real property taxes, may be reduced. Section 70.32(1g), Wis. Stats., requires local tax assessors to consider the effects of a conservation easement when assessing property. In practice, there has been wide variation in how easements are considered by assessors across the state.”³

GWC suggests landowners contact a financial advisor or legal expert familiar with the charitable giving of land and conservation easements for more info on the property tax consequences of conservation easements.



Estimating the Tax Consequences of Restoring Wetlands

The local assessor is in the best position to help landowners understand if and how their land will be reclassified or revalued following a wetland restoration project. The assessor can also provide information about the range of values that have been assigned to wetlands of the type targeted for restoration.

How to locate the local assessor

The assessor's name and phone number will appear on the notice of assessment landowners receive each spring, but not on the tax bill received in December. The assessor's name and

³ *Tax Benefits of Working with a Land Trust*, Gathering Waters Conservancy, 211 S. Paterson St. Suite 270, Madison, WI; 608-251-9131.

phone number can also be obtained by calling the Municipal Clerk, or by visiting: www.dor.state.wi.us/training/assess/assrlist.pdf.

If a landowner is unable to meet with the assessor, his/her next option is to view the property tax records for land(s) similar to the type that will be restored. The location of comparable parcels and, preferably, the parcel number are needed to access this information. The County Conservationist may be able to assist with the identification of similar parcels. Keep in mind that this approach will only provide a general understanding of potential property tax consequences of restoring local wetlands because assessors are trained to weigh multiple factors when valuing individual parcels of land.



Reviewing the Classification and Assessed Values of Property:

Decreases in property tax burdens on wetlands and other undeveloped lands as a result of changes to Wisconsin's tax code should have appeared for the first time on property owners' 2004 tax bills. Though certainly not the norm, we do still see examples where the undeveloped land provisions have not been properly applied to wetlands.

For this reason, the Wisconsin Wetlands Association encourages wetland property owners to review the assessment roll to ensure that their wetlands have been properly classified and have received an assessment of 50% of FMV in 2004 and beyond.

a. How to access the assessment roll

Property assessment histories are maintained as part of each municipality's assessment roll. The assessment roll is

available for examination at the office of the local clerk or assessor during regular business hours year-round.

To improve access to land information records, many counties also now provide access to tax records on the internet. In some cases, the information posted is limited to that which appears on your tax bill (e.g., total land and improvement values for a parcel without the breakdown of acres and values by class), but many counties post the more detailed information you will need to complete the recommended review. Links to these web pages can typically be found through the Treasurer’s page on the County’s web site.

Whether searching on line or requesting to view the assessment roll in person, landowners will need to provide the parcel identification number(s) shown on tax bill(s) and the tax years for the assessment records they’d like to review.

b. What to look for in the assessment roll

1. Are the wetlands classified as undeveloped land?

The assessment roll will include detail for the classification(s) assigned to land in each parcel, as well as the number of acres assigned to each class and the total assessed value of each type of land in the parcel. The assessment roll may spell out the classes of land or may just provide the classification codes shown at right.

If wetlands are classified as something other than

| Code | Classification |
|-------------|-----------------------|
| G-1 | Residential |
| G-2 | Commercial |
| G-3 | Manufacturing |
| G-4 | Agriculture |
| G-5 | Undeveloped |
| G-5m | Agricultural Forest |
| G-6 | Productive Forest |

Undeveloped Land, read the “*Wetland Assessment Exceptions*” section of this publication (pg 6) to evaluate whether the assessor made a classification error.

2. Were undeveloped acres assessed at 50% of FMV?

Landowners can determine whether the 50% of fair market value (FMV) assessment was properly applied to their undeveloped (G-5) acreage by doing the following:

1. Review their tax bill or the data recorded on the County Land Records System (online for most counties).
2. Calculate *assessed value by acre* by dividing the total assessed land value for undeveloped (G5) lands by the number of undeveloped acres.
3. Multiply the *assessed value by acre* x 2 to determine the FMV assigned by the assessor.

Land in the undeveloped class will usually have a FMV less than the FMV of the other “full value” classes of property. If the calculated FMV of the undeveloped lands is equal to or higher than vacant lands in other “full value” classes of property, then the 50% of FMV assessment for undeveloped lands may not have been properly applied.

State law provides the option to appeal the assessor’s determination(s) if you believe a classification or valuation error was made.



Navigating the Appeals Process

A thorough explanation of the Wisconsin property tax assessment appeals process is provided in the Department of Revenue’s *Property Assessment Appeal Guide for Wisconsin Property Owners*⁴. We strongly recommend use

of that publication to guide you through the assessment appeals process. Our tips for navigating the appeals process include:

Tip #1: Talk to your assessor first

We recommend that landowners meet with their assessor to discuss their concerns prior to seeking a formal assessment review. Ask the assessor to explain the factors considered in developing the assessment (e.g., comparable sales, zoning considerations, assessor guidance, etc.).

Tip #2: Attend the “open book”

If a landowner is unable to meet with his/her assessor privately, the most convenient time to view the assessment records is at the “open book” session. Open book is a special period of time when the assessment roll is available for immediate review at the municipal clerk’s office. The dates of open book vary by municipality, but must occur after the assessment rolls are complete, but before the Board of Assessors meets in mid-May or early April. Open book dates should be posted as a public notice in the local newspaper or can be obtained by calling the Municipal Clerk.

During open book, the assessor must be available for a minimum of two hours to answer landowner questions and has the authority to adjust the assessment roll at that time if corrections are deemed necessary.

⁴ *Property Assessment Appeal Guide for Wisconsin Real Property Owners*, WI Dept. of Revenue, Division of State & Local Finance, Bureau of Assessment Practices, P.O. Box 8971, Madison, WI 53708; 608-266-7750 (PROP 055). www.dor.state.wi.us/pubs/slf/pb055.pdf

Tip #3: Initiate a formal assessment review

Depending upon the municipality, the first step in the formal appeal process is to contact the Board of Assessors or the Board of Review. The rules on when and how to initiate this review are clearly spelled out in the Department of Revenue's *Property Assessment Appeal Guide for Wisconsin Property Owners*⁴ and must be adhered to strictly for an appeal to be valid. The burden of proof is on the landowner to make the case that the property was not classified correctly. By law, the Board of Review will meet sometime during the 30-day period beginning with the second Monday in May.

If a landowner is not satisfied with the results of his/her appeal to the Board of Assessors or Board of Review, additional recourses are available, including appealing directly to the Department of Revenue or to a Circuit Court of Appeals.

A note on timing:

Property assessment classifications and assessed values are finalized each spring, long before taxpayers receive their December tax bills. You can review your property assessment history at any time, but keep in mind that the window of opportunity to initiate a request for an adjustment to your assessment falls in the narrow window between when the assessor completes the assessment (typically March or April) and when the Board of Review meets to hear objections to property assessments (within 30 days of the 2nd Monday in May).

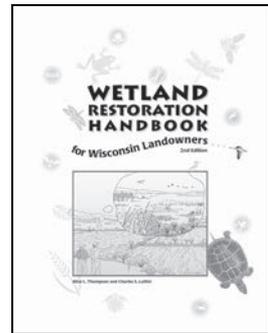


Funding for Wetland Restoration and Other Conservation Activities

As mentioned in the introduction to this guide, numerous financial considerations come into play when contemplating a wetland restoration decision. We encourage landowners to retrieve all of the facts on potential property tax consequences as well as potential economic benefits of restoring wetlands and other conservation lands.

A variety of federal, state and privately run programs provide technical assistance and cost-share dollars to help landowners complete wetland and other ecosystem restoration projects on their lands. Some of the government-sponsored programs, particularly those that focus on the retirement of marginal croplands, even provide ongoing rental payments to the owners of the restored land.

Descriptions and contact information for government and private wetland restoration assistance programs can be found in the Wisconsin Wetlands Association's award-winning *Wetland Restoration Handbook for Wisconsin Landowners*.



Copies of the handbook can be obtained by calling 608-250-9971, or writing the Wisconsin Wetlands Association at 214 N. Hamilton St., Suite 201, Madison, WI 53703 (suggested donation \$5).

The publication is also available at:
<http://dnr.wi.gov/topic/Wetlands/handbook.html>.

Visit our web site at: www.wisconsinwetlands.org

Appendix A: Wisconsin Assessment Categories and Definitions

| Classification | Assessment Code | Assessment Values | Description |
|----------------|-----------------|--|---|
| Residential | G1 | Fair Market Value | <p>"Residential" includes any parcel or part of a parcel of untilled land that is not suitable for the production of row crops, on which a dwelling or other form of human abode is located and which is not otherwise assified under this subsection.</p> <p>Contact the local assessor or Wisconsin Department of Revenue.</p> |
| Commercial | G2 | Fair Market Value | <p>Contact the local assessor or Wisconsin Department of Revenue.</p> |
| Manufacturing | G3 | Fair Market Value | <p>Contact the local assessor or Wisconsin Department of Revenue.</p> |
| Agriculture | G4 | Use-value: Rates set by special formula | <p>1g. "Agricultural land" means land, exclusive of buildings and improvements and the land necessary for their location and convenience, that is devoted primarily to agricultural use, as defined by rule. Note: The definition of agricultural land in the rule (Tax 18) includes: crop and animal production lands; Christmas tree and ginseng operations; and lands enrolled in the Conservation Reserve Program, the Conservation Reserve Enhancement Program, the Environmental Quality Incentives Program, and the non-point source water pollution abatement program, provided certain criteria are met.</p> |

| Classification | Assessment Code | Assessment Values | Description |
|------------------------|-----------------|-----------------------|--|
| Undeveloped | G5 | 50% Fair Market Value | Bog, marsh, lowland brush, uncultivated land zoned as shoreland under <u>s. 59.692</u> and shown as a wetland on a final map under <u>s. 23.32</u> or other nonproductive lands not otherwise classified under this subsection. |
| Agricultural forest | G5m | 50% Fair Market Value | <p>Land that is producing or is capable of producing commercial forest products, if the land satisfies any of the following conditions:</p> <p>a. It is contiguous to a parcel that has been classified in whole as agricultural land under this subsection, if the contiguous parcel is owned by the same person that owns the land that is producing or is capable of producing commercial forest products. In this subdivision, "contiguous" includes separated only by a road.</p> <p>b. It is located on a parcel that contains land that is classified as agricultural land in the property tax assessment on January 1, 2004, and on January 1 of the year of assessment.</p> <p>c. It is located on a parcel at least 50 percent of which, by acreage, was converted to land that is classified as agricultural land in the property tax assessment on January 1, 2005, or thereafter.</p> |
| Productive forest land | G6 | Fair Market Value | Land that is producing or is capable of producing commercial forest products and is not otherwise classified under this subsection. |
| Other | G7 | Fair Market Value | Buildings and improvements; including any residence for the farm operator's spouse, children, parents, or grandparents; and the land necessary for the location and convenience of those building and improvements. |



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WTG

- | | |
|---|---|
| <input type="radio"/> Heritage Circle \$500 | <input type="radio"/> Sustainer \$50 |
| <input type="radio"/> Patron \$250 | <input type="radio"/> Basic membership \$30 |
| <input type="radio"/> Contributor \$100 | <input type="radio"/> Student/low income \$15 |

I've enclosed my check

Please charge my Visa/Mastercard

Card #: _____ - _____ - _____ - _____ / _____

Exp. Date

Signature: _____

Name: _____

Address: _____

City/State/Zip: _____

Email: _____

Phone: _____

Please send this form with your membership payment to:
Wisconsin Wetlands Association, 214 N. Hamilton,
Suite 201, Madison, WI 53703, or visit
www.wisconsinwetlands.org/joinus.htm
to make a secure on-line donation.

Contributions to WWA are tax-deductible.

Questions? Call us at 608-250-9971.

NOTES

Assessor name: _____

Assessor phone #: _____

Parcel #'s:

| | |
|--|--|
| | |
| | |
| | |

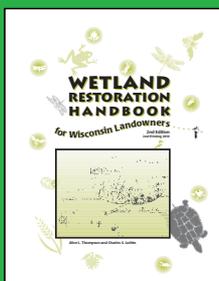
Assessment history

| Year | # of Acres | Classification | Total Assessed Value (ASV) | ASV/acre |
|------|------------|----------------|----------------------------|----------|
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Comments:

Additional Wetland Landowner Resources

Do you want more information about your wetlands and how you can care for them? Wisconsin Wetlands Association has developed a clearinghouse of resources to support private wetland landowners. Visit wisconsinwetlands.org/MyHealthyWetlands.htm or call 608-250-9971.



Do you want to restore wetlands on your property? Information to help you plan and fund a project, including links to the award-winning *Wetland Restoration Handbook for Wisconsin Landowners*, is available at:

www.wisconsinwetlands.org/restoration.htm



Do you want more information about the kinds of wetlands we have in Wisconsin? Descriptions and photographs of each of the 12 wetland community types in Wisconsin can be found in WWA's *Overview of Wetland Community Types*, available on request or on line at:

www.wisconsinwetlands.org/Gems/WetlandTypes.pdf



Wisconsin Wetlands Association is dedicated to the protection, restoration and enjoyment of wetlands and associated ecosystems through science-based programs, education and advocacy.

WWA is a non-profit 501(c)(3) organization.

www.wisconsinwetlands.org