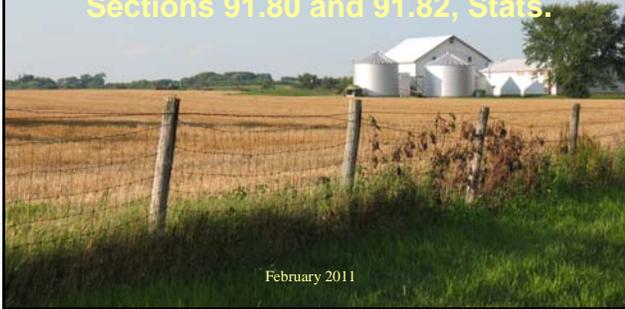


**Farmland Preservation Program
State Conservation Requirements
Sections 91.80 and 91.82, Stats.**



February 2011

**FPP conservation requirements
effective January 2010**



- New conservation requirements beginning with 2010 tax return
- Most farmers can work to achieving compliance while still claiming a credit
- Counties and DATCP have renewed compliance monitoring responsibilities

State conservation standards



Follow farm runoff standards in ATCP 50

- Erosion control
- Manure storage facility construction, maintenance, and closure
- Clean water diversion from facilities
- Nutrient management plans (includes *gully erosion control*)
- Manure management prohibitions

Does not include new NR 151 standards

- e.g., tillage setback, process wastewater

Schedule of compliance



- Basic documentation
 - Practice(s) to achieve compliance for each standard not met
 - Deadline for completion (no later than Dec. 31, 2015)
- No specific form
 - Conservation plan
 - Modification of county's compliance checklist

Certificate of Compliance

SPECIFIC INSTRUCTIONS

Lines 1 Through 6, Questions
Read and answer questions 1 through 6 carefully. All the requested information must be furnished. If you answer "no" to question 1, 3, 4 or 5, you do not qualify. Do not complete the rest of Schedule FC-A.

Question 1a: "Individuals" include trustees of qualifying trusts and personal representatives of estates claiming the credit on the trust or estate return.

Lines 7, 9, and 11, Qualifying Acres
To determine the number of qualifying acres to fill in on lines 7, 9, and 11, complete the schedule on page 2 of Schedule FC-A. If your claim is based on more than one farm, complete a separate schedule (page 2 of Schedule FC-A) for each farm. Fill in the amounts from line 7 of the schedule on page 2 on lines 7, 9, and 11 of Schedule FC-A, as appropriate.

Line 13, Farmland Preservation Credit
Fill in the credit from line 13 on one of the following lines: line 40b of Form 1; line 7th of Form INPR; line 23b of Form 2; or (for corporations) line 47b of Schedule CR.

Enclosures Required
Enclose all of the following items that pertain to each farm on which you claim a credit:

- Certification issued by the county land conservation committee of compliance with soil and water standards. (Note: This enclosure is not required for any acreage on which you received a farmland preservation credit in the last preceding year.)
- Complete, legible copies of your 2009 property tax bills

- Applies to only few farmers who are new claimants (did not file in 2009)
- Must be submitted with the tax return

County responsibilities for compliance certification



- Must show compliance by no later than December 31, 2010
- Cannot be signed by county if farm is not in compliance
 - No compliance schedules
 - May amend tax return if compliance established later
- Also need to complete for farmers who modify existing agreement or signed a new agreement

County compliance responsibilities



- Identify farmers who must be monitored
- Establish farmers' compliance status
- Work with farmers to verify compliance and develop compliance schedules
- Monitor and take action where appropriate

Identify farmers to monitor

Department of Agriculture, Trade and Consumer Protection (DATCP)
Farmstead Preservation Program (FPP)
Annual Conservation Compliance Certification

Instructions:
 As part of our ongoing reporting, we need that you please complete this annual certification concerning your compliance. Except for farmers who registered prior to 2009 or members for new counties, all FPP tax credits require not only that you are in compliance with the terms of the certification, but also that you have completed the 2009-2010 (2010) compliance certification. All rights and performance standards and procedures contained in the FPP are subject to the terms and conditions of the FPP. All rights and performance standards and procedures contained in the FPP are subject to the terms and conditions of the FPP. All rights and performance standards and procedures contained in the FPP are subject to the terms and conditions of the FPP.

If you do not receive your compliance status, contact your county conservation officer. (Print name and address) _____ (Print name and address) _____

You must complete both sides of the form and return to _____ if you fail to file complete the form as it will result in the county being held in violation of the FPP. (Print name and address) _____ (Print name and address) _____

Subject to applicable resources, your conservation officer may provide cost sharing and technical assistance. Please contact your county conservation officer for more information. (Print name and address) _____ (Print name and address) _____

Landowner and Property Information

(1) Name of Owner(s) _____ (Print name and address) _____
 Last First Middle Initial
 _____ (Print name and address) _____
 Last First Middle Initial

(2) Owner Mailing Address _____ (Print name and address) _____
 Phone _____ (Print name and address) _____
 ZIP Code _____ (Print name and address) _____

FPP Tax Credit Claim History

(3) Did you claim Farmstead Preservation Program tax credits for the 2009 tax year? Please circle yes or no.

(4) Location(s) of land for which credit is claimed _____ (Print name and address) _____
 Town, Village or City Section, Township, Range County _____ (Print name and address) _____
 Town, Village or City Section, Township, Range County _____ (Print name and address) _____

- Assemble best list from zoning certificates and other sources
- Use annual self-certification and other tools narrow list
- Work with DATCP and DOR to contact claimants not on county list

Establish compliance status

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Farmstead Preservation Program (FPP)
Annual Conservation Compliance Certification

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- Ensure that FPP participants identify their compliance status
 - Now in compliance
 - Will achieve compliance
- Select appropriate tools for self-reporting
 - annual certification based on DATCP model
 - local meetings
 - mailings
- Can accomplish without farm visits or developing compliance schedules

Responding to noncompliance



- Exercise reasonable judgment in responding
- Consider circumstances including
 - Seriousness of noncompliance
 - Likelihood of correction
 - Level of cooperation
- Act to disqualify farmers where appropriate

Issuing notices of noncompliance

- May issue notice for voluntary refraining from collecting credit
 - Not available for old agreements
- Issue for failure to
 - Comply with conservation standards
 - Permit a reasonable inspection
 - Self-certify when requested
- Follow process in county standards

2010-2015 Timeline

Action	Deadline*
Identify all FPP participants	Sept 30, 2010
Establish using self-reporting if FPP participants in compliance or will achieve compliance	Dec 31, 2010
Implement a system to verify compliance status and develop compliance schedules	June 30, 2011
Make reasonable progress in assisting farmers with schedules of compliance to address compliance issues	Each year from 2011-2015
Complete the first round of farm inspections	Dec 31, 2013
All known FPP participants will be in compliance	Dec 31, 2015

* Individual county workloads may be considered, except where deadlines legally required