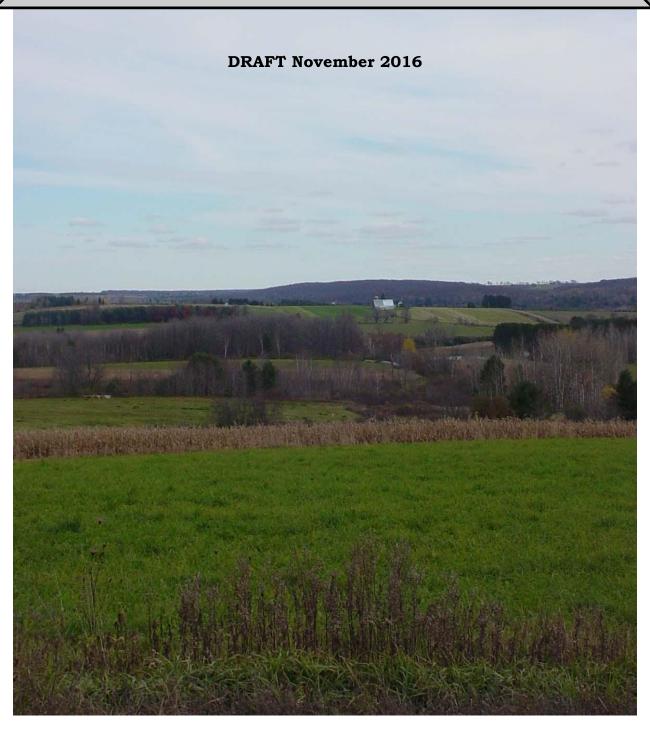
# Lincoln County Farmland Preservation Plan



Prepared by: North Central Wisconsin Regional Planning Commission

# **Acknowledgments**

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Cover Photo: Lincoln County Land Services Department

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# **Attachments**

- A. Town Farmland Preservation Maps
- B. Public Participation Plan and Resolution
- C. Farmland Preservation Plan Resolution and Ordinance
- D. Farmland Preservation Flowchart & DATCP Tax Credit Fact Sheet
- E. Town of Pine River Letter Opting-Out of Farmland Preservation

# CHAPTER 1 INTRODUCTION

#### **BACKGROUND**

In 2010, agriculture constituted a \$59 billion industry in Wisconsin. Farmland around the country is being lost at an alarming rate, and, once it is gone, we cannot get it back. Farmland preservation planning is crucial to preserve the agricultural land remaining in Wisconsin, because of the economic importance of agriculture in the State and the potential for loss of our agricultural land base.

Much of the best agricultural areas in the nation are located in the upper Midwest, stretching from Ohio to the Dakotas. While Wisconsin does not contain as much prime farmland areas as some of the other upper Midwest states, there are still many areas where agriculture is important.

Despite its importance, agriculture faces many challenges, especially in the Northwoods, where the main challenge is a shorter growing season. Other challenges to maintaining successful agriculture are the acidic sandy soils that developed under pine forests; and shallow depth to groundwater, which restricts many agriculturally cultivated plants from growing.

### OVERVIEW OF WLI/FARMLAND PRESERVATION PLANNING

Wisconsin's Working Lands Initiative (WLI) was adopted in 2009 as part of the 2009-2011 biennial budget. The law is specified in Chapter 91 of Wisconsin State Statutes. The main components include:

- 1. Modernization of the state's farmland preservation plans;
- 2. Establishment of agricultural enterprise areas;
- 3. Increased tax credit opportunities and certainty of credit value; and
- 4. Development of the Agricultural Conservation Easement Program.

A Farmland Preservation Plan (FPP) provides a vision and guidelines for future growth, development, and land preservation in the County. The plan functions as the primary policy document setting forth directions for how the County intends to preserve agricultural production capacity, farmland, soil and water resources, and rural character. These plans also review the economic and cultural importance of agriculture in the County. One of the primary components of a FPP is a set of detailed maps that identify farmland areas for preservation based on locally established mapping criteria.

However, creating the Farmland Preservation Plan is only the first step toward tax credit eligibility. After the FPP is completed, then the County, or towns with their own zoning, will need to adopt Farmland Preservation Zoning or create an Agricultural Enterprise Area, and then an eligible landowner may claim a tax credit.

See program descriptions in Chapter 7, under: "IMPLEMENTATION TOOLS," and review DATCP's Tax Credit fact sheet in Attachment D for details.

#### OVERVIEW OF CURRENT PLAN

The most recent Farmland Preservation Plan (FPP) was adopted in 1982. The dated plan is simply a listing of how conservation standards would be met in accordance with Wisconsin State Statutes. Landowners would make sufficient annual progress to ensure that the standards would be met by the end of the schedule of compliance. Each participant would certify in writing every year that they were complying with the soil and water conservation standards required in the plan.

#### PLAN MAINTENANCE AND AMENDMENT

The Farmland Preservation Plan is an element of the County's Comprehensive Plan. On December 31, 2016, the 1982 Farmland Preservation Plan expired. This 2017 Farmland Preservation Plan is intended to fulfill the statutory requirements for both the farmland preservation plan (Chapter 91, Subchapter II, WI Statutes) and the agricultural element of the comprehensive plan (§66.1001(2), Wis. Stats.).

Wisconsin Statute §66.1001 requires that an adopted plan be reviewed and updated at least once every ten years. This is not a static plan, but one that may change over time. Changing land uses, policy changes, regulatory

changes, or shifting economics are some reasons to review if this plan is still current.

See Chapter 7, under: "PLAN CONSISTENCY AND AMENDMENTS" for details about how this plan is consistent with the Lincoln County Comprehensive Plan.

# CHAPTER 2 PLANNING PROCESS

The planning process considers existing and future agricultural conditions, the local economy, existing and future growth trends, and current and future prospective participation in the program. The plan tries to coordinate all of this with other agencies who work with landowners, as well as offer the public the opportunity to have input into the planning process. This chapter will discuss the planning process, including public participation.

# REQUIREMENTS

The Farmland Preservation Plan must address certain elements as specified in Chapter 91, Wisconsin Statutes. There are several required plan elements to develop the for farmland preservation plan. Once certified by the state, landowners become eligible for income tax credits.

Several meeting were held during the development of this plan. All meetings were held in a public place, easily accessible, and in accordance with the Americans with Disabilities Act. They were advertised well ahead of time, with phone numbers and names of contact persons in case of questions or comments. A public hearing was held as part of the formal plan adoption process and this too was published as required by law. Several objectives were met by holding these meetings: Participants of all races, ethnic backgrounds and economic levels had an equal opportunity to voice their opinion and be involved in the process.

All residents of Lincoln County had an opportunity to be aware of the planning process through the advertisement of the meeting and the stated objective of the Farmland Preservation Plan and mapping criteria. Residents were also offered the opportunity to call or write to voice their comments if they were not able to make them in person. A website was advertised and maintained with all planning documents and a planning schedule on it. Public involvement strengthens the sense of vested interest in the success of the process and in the community as a whole.

#### PLANNING PROCESS

The Lincoln County Farmland Preservation Plan was developed during calendar year 2016 in cooperation with the North Central Regional Planning Commission (NCWRPC).

To assist in the revision of the Farmland Preservation Plan, Lincoln County Land Services Department invited participation from a variety of town representatives, farmers, and citizens. Resource protection agency staff members were a part of the Advisory Committee too. They discussed farming issues and mapped where farmland should be preserved over the next 15 years. The Advisory Committee met to jointly plan for Farmland Preservation (this plan) and for the *Land and Water Resource Management Plan*. Advisory Committee members are listed on the back of this plan's cover.

A chronological history of the plan update activities is as follows:

- August October 2016 Development of draft plan text and initial maps.
- August 30, 2016 the Advisory Committee meeting was held at the Lincoln County Service Center.
  - Initial draft agricultural issues & trends were identified.
- September 8, 2016 Land Services Committee set the public hearing date.
- September 15, 2016 the second Advisory Committee meeting was held at the Lincoln County Service Center.
  - Initial draft goals & objectives were reviewed for next meeting.
  - Initial draft farmland preservation mapping criteria were created.
- September 29, 2016 the third Advisory Committee meeting was held at the Lincoln County Service Center.
  - The draft goal & objectives were approved to be additional to what the comprehensive plan already had.
  - After examining the draft Farmland Preservation maps, the farmland preservation mapping criteria was revised.

- Class I Notice published on 10-4-2016, 10-18-2016, & 10-25-2016 in the Tomahawk Leader for the November 10, 2016 Public Hearing.
- Class I Notice published on 10-7-2016, 10-21-2016, & 10-28-2016 in the Merrill Courier for the November 10, 2016 Public Hearing.
  - Town of Pine River sends letter opting-out of Farmland Preservation.
- October 13, 2016 Draft Farmland Preservation Plan reviewed by Land Services Committee. Draft plan and public hearing notice sent to DATCP for plan review.
- October 17, 2016
  - Each town mailed notice of the Public Hearing.
  - Draft plan and maps available for public review online.
- November 10, 2016 Public Hearing for Farmland Preservation Plan.
  - No public comment was received at or before the public hearing.
  - Land Services Committee approved the plan with minor changes.
- December 2016 Adoption of the plan by the Lincoln County Board of Supervisors.
- December 2016 DATCP sends letter to Lincoln County adopting the plan.

# CHAPTER 3 EXISTING CONDITIONS

#### A. AGRICULTURAL ISSUES AND TRENDS

This chapter provides a brief summary of the existing conditions in Lincoln County. Some of this information was taken from the Advisory Committee participants, County Comprehensive Plan, the County Land and Water Management Plan, among other sources.

The Advisory Committee met in August & September 2016, and provided the following assessment of issues and/or current trends.

# Discussions identified the following significant anticipated local land use changes in the future:

- 1. Housing developments coming to Merrill
  - a. Hundreds of housing units are anticipated in the Merrill area to serve existing employees that are commuting from out of Lincoln County.
- 2. Major employers retaining employees
  - a. Merrill area employers are having difficulty finding employees to fill their jobs, and would like to expand their operations if the workforce existed.
- 3. Gleason area getting large chicken farm (200 animal units)
  - a. This is a large farm for Lincoln County, but does not qualify as a CAFO, because it will be less than 1,000 animal units.
- 4. Lincoln Hills School what is its future?

With all the news about the School, will the facility remain in existence in a decade?

# What trends exist in farming practices?

- Less dairy.
- More cash cropping (beans and corn).
- More small farming.
  - o CSAs, road side stands, strawberry farm, blueberry farm, bee keepers, flowers, sugar bush.
- Cranberries not expanding, but farming remaining constant.
- Over half of farmers are employed off the farm.
- Average age of farmer is 57.
- Much less farming.

# What trends exist in forestry management?

- Standing timber is cut for pulp wood in Lincoln County.
- Parcelization is an issue; parcels less than 10 acres are out of production.
  - 10 acres is necessary for timber clear cutting.
  - 15-20 acres needed for timber thinning.
- Terrestrial invasives (e.g. plants, bugs, disease, & fungus).
  - affect season of timber harvest, reduces when you can cut.
  - human, economic, and environmental health are affected.
- Deer.
  - deer are increasing in part due to lower hunting pressure.
  - general decline in the number of loggers.
- Harvesting is reduced when soil does not freeze.
- Lincoln County has one of the highest amounts of non-commercial forest MFL enrollments; and has the highest amount of open designated land overall.

# Issues and/or concerns regarding the above trends (see "B" and "C") and how they may affect land & water resources:

- Water quality decreasing
  - a. aquatic invasive species
  - b. algae growth
- Wisconsin River TMDL for phosphorus
- Access to local non-metallic mining needs to be maintained

# Other Trends happening in Lincoln County (not good or bad):

- County is aging.
- People looking to retire continue to move into Lincoln County and create their own rural home.
- Conservation work (e.g. removing invasives from forests, and grazing) will improve soil and water quality.

#### B. ANTICIPATED DIRECTION OF AGRICULTURE IN LINCOLN COUNTY

Lincoln County serves as a gateway between the agricultural region that covers much of the lower two-thirds of Wisconsin and the state's vast Northwoods. Forests cover more than 70 percent of the county, with livestock, forage, and Christmas trees the primary agricultural enterprises. In fact, Lincoln County ranks in the top three in the state with the number of acres and value of Christmas tree production. (UWEX-Lincoln County)

### Dairy

Although the number of dairy herds has decreased from 69 to 55 in the past ten years, the dairy industry leads Lincoln County agricultural industry with total sales over \$14.5 million. The dairy farms are mostly concentrated south of highway 64 in the towns of Pine River, Scott, and Corning. A smaller concentration of dairies is located in the towns of Schley and Russel. Currently there are no CAFOs located in or planned for the county.

A majority of the machinery purchases and services originate from implement dealers in Langlade and Marathon Counties. The feed mill located in Merrill provides one source of feed for the dairy farmers in the county. Other mills located in Taylor, Clark, Marathon, and Langlade Counties are all sources of feed for the dairy farmers. Milk processing plants used by the dairy farms are located primarily in Marathon County. (UWEX-Lincoln County)

#### Livestock

The livestock is diverse consisting primarily of beef cattle, but also includes swine, sheep, deer, and elk farms. The beef industry has maintained farm levels over the past ten years of approximately 125 farms with a little over 1,700 head of beef cows used as breeding stock. These farms are located throughout Lincoln County, often repurposing dairy facilities and pastures for beef production.

Similar to the dairy farms, a majority of the machinery purchases and services originate from implement dealers in Langlade and Marathon Counties. The feed mill located in Merrill and a smaller mill in Tomahawk provides sources of feed for the beef farmers in the county. Other mills located in Taylor, Clark, Marathon, and Langlade Counties are all sources of feed for the beef farmers.

A large number of farmers use the meat processing plant in Merrill for direct sales to consumers. Other processing plants used are located in surrounding counties. For animals that are not marketed through direct sales, farmers use various auctions throughout Wisconsin to sell cattle and calves. (UWEX-Lincoln County)

### Forage and grain crops

A majority of the cropland in Lincoln County is used to grow forages such as dry hay and corn silage for on-farm use as feed for livestock. In the past ten years land used for grain corn has grown from 3,792 acres to 4,358 acres. Similarly, soybeans have experienced a growth in acres in the past ten years from 1,651 acres to 3,885 acres. Small grain production such as oats, barley, and wheat has also increased acres in the past ten years from 1,883 total acres to 2,205 acres. Forage will remain the top crop grown if livestock numbers remain or increase from the current levels. Number of grain crop acres may be dependent on how commodity prices fluctuate in the future. Forage and small

grains crops are located throughout the county. The majority of the grain corn and soybean crops are located along the Highway 64 corridor in the towns of Pine River, Scott, and Corning.

Machinery purchases and services originate from implement dealers in Langlade and Marathon Counties. Agronomy businesses located in Taylor, Clark, Marathon, and Langlade counties originate most of the fertilizer, seed, and pesticides used on the farms. Approximately 50 farms have the capacity to hold around 425,000 bushels of grain. The rest is stored off farm at grain elevators or feed mills located in surrounding counties to be used primarily as animal feed sold to area dairy and livestock farms. (UWEX-Lincoln County)

#### Christmas Trees

Lincoln County has approximately 1,900 acres of Christmas Trees making it the number 3 producer of cut Christmas Trees in the state. This current trend will continue. Many other Christmas tree farms sell at lots throughout the county, state, and surrounding states.

Specialized equipment used to plant, prune, harvest, and apply fertilizers and pesticides is purchased from companies throughout Wisconsin and the U.S. Fertilizers and pesticides can be purchased at agronomy businesses located in surrounding counties and throughout the state. (UWEX-Lincoln County)

# Sugarbush

Twenty-nine farms in Lincoln County produce over 2,400 gallons of maple syrup. This makes Lincoln County the #9 producer of maple syrup in the state. Prior to the drought of 2012 there were 60 farms in Lincoln County producing maple syrup. The trend is that there is an increase in the number of farms producing maple syrup after the decline that occurred in 2012.

Much of the syrup sold in Lincoln County is through direct sales to consumers. However, few producers have started to sell in bulk to processors or other businesses to be repackaged or used in other products. Many Lincoln County producers purchase new equipment to make and bottle the syrup from a maple syrup supply store located near Merrill. (UWEX-Lincoln County)

#### C. NATURAL RESOURCES & ENVIRONMENTAL PRESERVATION

# 1. Landscape

Lincoln County is located in north central Wisconsin and has a total surface area of 584,960 acres, of which approximately 15,000 acres is water (see Figure 1). The county is bounded on the north by Oneida County, on the west by Taylor and Price Counties, on the south by Marathon County and on the east by Langlade County. Lincoln County is divided into 16 townships and 2 cities – Tomahawk in the north and Merrill in the south.

Lincoln County's landscape is primarily gently rolling, heavily wooded countryside, with the main exception being the Harrison Hills area in the northeast part of the county and agricultural lands in the south. Altitudes range from 1,257 feet at Merrill, and 1,450 feet in Tomahawk, to over 1,800 feet in the Harrison Hills area.

The Harrison Hills and the Underdown Hills are typical morainic hills and ridges interspersed with many bogs, swamps, ponds, and lakes in kettles that resulted from the melting of buried ice blocks. Most of the kettles have no outlet.

See Map 2: Natural Resources.

#### 2. Soils

The soils of Lincoln County are principally the result of weathering of glacial deposits. Considerable variation occurs in soil types within short distances, and is partly due to the variety of materials carried by the ice during the last glacial period. In general, the northeastern part of the county has well drained sandy soils, some of which are quite droughty. Moving southwest, the soils phase into sand and silt loams, ending with poorly drained silty soils. Most agricultural lands are located in the southeastern and southern part of the county.

Soils in the northeast tend to be quite infertile and acidic, as is reflected in the clear, unproductive surface waters, especially in the Harrison Hills. In the western and southern part of the county, where the soils are poorly drained sand and silty loams, waters tend to be darker colored, somewhat more fertile

and quite acid. In the better drained soils in the southeast, surface water is more fertile and less acid. Soil types directly influence water quality, i.e., fertile waters are generally associated with fertile soil drainage areas. Map 3 shows where soils suitable for agriculture exist within Lincoln County. A more detailed account of these soils may be found in the NRCS's Soil Survey for Lincoln County.

# D. POPULATION, HOUSING, AND MUNICIPAL EXPANSION

# 1. Population

According to the U.S. Census Bureau, the County has a population decrease of 3.0 percent in the past decade. Table 1 shows the population in each municipality in the County in 2000 and 2010. The table also shows the percent change municipality population experienced during that time period. Almost half of the municipalities experienced a reduction in population during decade. The Town of Birch the experienced largest decrease in population, decreasing 25.8 percent over the time period. The Town of Harding experienced the largest

Table 1 Population in Lincoln County							
Municipality	2000	2010	Percent Change				
Lincoln County	29,641	28,743	-3.0				
City of Merrill	10,146	9,661	-4.8				
City of Tomahawk	3,770	3,397	-9.9				
Birch	801	594	-25.8				
Bradley	2,573	2,408	-6.4				
Corning	826	883	6.9				
Harding	334	372	11.4				
Harrison	793	833	5.0				
King	842	855	1.5				
Merrill	2,979	2,980	0.0				
Pine River	1,877	1,869	-0.4				
Rock Falls	598	618	3.3				
Russell	693	677	-2.3				
Scott	1,287	1,432	11.3				
Schley	909	934	2.8				
Skanawan	354	391	10.5				
Somo	121	114	-5.8				
Tomahawk	439	416	-5.2				
Wilson	299	309	3.3				

Source: U.S. Census.

increase in population, increasing 11.4 percent. The two main cities in Lincoln County, Merrill and Tomahawk, both experienced a negative population growth over the decade, -4.8 percent and -9.9 percent respectively.

# 2. Housing

Lincoln County experienced a 14.3 percent increase in the number of housing units from 2000 to 2010. This is a considerable increase relative to the 3.0 percent decrease in population during the same time period. The housing increase is mainly due to the decrease in median household sizes. Table 2 shows the number of housing units in each municipality in 2000 and 2010, as well as the percent change. All municipalities experienced an increase in housing units during this period. The two cities, Merrill and Tomahawk, experienced the smallest housing growth, increase just 5.0 percent and 2.7 percent respectively.

Table 2 Housin	Table 2 Housing Units in Lincoln County						
Municipality	2000	2010	Percent Change				
Lincoln County	14,681	16,784	14.3				
City of Merrill	4,397	4,619	5.0				
City of Tomahawk	1,696	1,742	2.7				
Birch	250	285	14.0				
Bradley	1,840	2,164	17.6				
Corning	392	511	30.4				
Harding	224	275	22.8				
Harrison	679	933	37.4				
King	623	873	40.1				
Merrill	1,210	1,355	12.0				
Pine River	724	822	13.5				
Rock Falls	415	508	22.4				
Russell	330	385	16.7				
Scott	488	572	17.2				
Schley	395	443	12.2				
Skanawan	216	285	31.9				
Somo	85	142	67.1				
Tomahawk	383	472	23.2				
Wilson	334	398	19.2				

Source: U.S. Census.

# 3. Municipal Expansion

The City of Merrill envisions vastly more housing being developed in the next 20 years. A combination of short residential towers along the Wisconsin River, some in-fill residential, and adjacent land to the City becoming annexed for residential development – both houses and apartment buildings. A 2016 UWEX housing study the City commissioned stated that people want to live within the city limits if adequate housing was available. Currently, if employees are not living within Merrill, then they are mainly commuting from outside of Lincoln County – not from adjacent towns.

The planning area of the City of Merrill (1.5 mile radius beyond the City's border) covers about 24,500 acres, including 5,000 acres already in the City. Merrill is likely to grow north into the Town of Merrill, east beyond the Highway 52 in the Town of Pine River, and to the south along Business 51 into the Town of Scott. The future land use map for the planning area indicates residential growth to the north, and to a lesser degree to the southwest of the city. Business and commercial expansion is expected to the east and south.

The City of Tomahawk is less developed within the incorporated area of the city limits. Adequate land exists for planned development that may occur over the next twenty years. Major expansions could occur in the southeast and the northeast areas of the City. The area around the existing Harley Davidson plant and across Kaphaem Road is envisioned as industrial, as is the area north of the interchange at STH 86 and USH 51. The area around the interchange itself and the interchange at CTH A are envisioned as commercial.

The unincorporated community of Gleason in the Town of Russell has a sewer service area. It is unknown at this point what their expansion plans are, but not many houses have been constructed over the last 20 years in Gleason.

#### E. UTILITIES AND INFRASTRUCTURE FACILITIES

Additional community facilities descriptions exist in Chapter 5—Utilities & Community Facilities of the Lincoln County Comprehensive Plan.

#### 1. Energy

The Wisconsin Public Service provides electricity and natural gas to all municipalities in Lincoln County. There are two dams located in Merrill, both owned by Wisconsin Public Service that produce electrical power, and four more dams that produce electricity along the Wisconsin River within Lincoln County.

#### 2. Water/ Sewer

Merrill Water Works provides water service for the City of Merrill Water. They operate 5 ground water wells and two water towers. The City of Merrill has approximately 575 hydrants, 4,000 service and meters, and about 2,000 distribution values that range in size from 2 inches to 16 inches.

Tomahawk Water Works provides public water for the City of Tomahawk. The system includes two groundwater wells with a pumping capacity of 800 gallons per minute. The City has one 400,000 gallon storage tank.

The Lincoln Hills School Water Works provides water service to Lincoln Hills School.

All water users in Lincoln County towns are on private wells.

There are 31 active high capacity wells in Lincoln County.

# 3. Transportation

#### Roads

Lincoln County's road system includes numerous state and county highways as well as the U.S. Highway 51 expressway, which runs north and south, connecting Merrill and Tomahawk with Wausau and Minocqua.

The Town of Merrill began building its own business park in 2010. It is expected that this operation will generate more traffic along County Highways K and C, this making the maintenance of those roads more crucial. County

Highway K is ready to accept the additional traffic, but in many place County Highway C is not.

The network of county trunk highways (CTH) connects the County's rural areas with the main state truck routes. County trunk highways serve an important role in linking the County's agricultural and forestry resources to the Region's major highways and economic centers. All county highways are generally open to truck traffic and are asphalt paved. The County uses seasonal weight limits in an effort to minimize damage.

### Railroads

Rail service in Lincoln County is provided by Canadian National. Rail service does not include passenger service, only rail freight service..

# Airports

Merrill Municipal Airport is classified as a Small General Aviation class (formerly basic utility, BU-A and B) airport. Small General Aviation airports primarily support single engine aircraft, but may also accommodate small twinengine aircraft and occasionally business aircraft activity.

The closest scheduled air passenger service available to Lincoln County residents is at the Rhinelander - Oneida County Airport in Rhinelander, and the Central Wisconsin Airport (CWA) near Wausau.

#### 4. Communications

Internet access is important to gather agricultural information and for selling crops. In 2012 the Census of Agriculture started asking what type of internet access existed on the farmstead. In Lincoln County, 286 farms had internet access; 52 farms had dial up, 114 DSL, 20 Cable modem, 7 fiber optic, 63 mobile broadband plan for computer or cell phone, 54 satellite services, 1 broadband over power lines, and 13 farms had other internet service.

### 5. Waste management

The Cities of Merrill and tomahawk both have curbside garbage and recycling for their residents. Most towns maintain their own garbage and recycling transfer stations or cooperate with neighboring towns to host transfer sites.

#### F. PUBLIC OWNERSHIP

Lincoln County Forestry Department manages 100,843 acres of county forest.

See Map 5, Ownership.

See the Lincoln County Outdoor Recreation Plan for a description of the various County parks and state lands (e.g. wildlife areas, fishery areas, state natural areas).

### G. EXISTING LAND USE

Generally, development occurred in Merrill and Tomahawk, both along the Wisconsin River, and then farming dispersed additional residents throughout the lower  $1/3^{rd}$  of the County to begin tilling the soil. In the last twenty years, growth occurred fastest as shoreland development in the Harrison Hills area. Only about 1,130 people were added to the county's population between 2000 and 2015. Much of Lincoln County's population growth has occurred due to above state or national averages of migration increase, which is generally of older individuals who are retiring "Up North."

The following is a brief description of the major land uses and their trends in Lincoln County. Table 3 shows the county land use percentages.

Table 3 2015 Countywide Land Use							
Land Use Category	Percent of County						
Agriculture	9.12						
Commercial	0.19						
Cranberry Bog	0.04						
Governmental/Institutional	0.14						
Industrial	0.28						
Open Lands	2.60						
Outdoor Recreation	0.15						
Residential	2.21						
Water	2.99						
Woodlands	80.91						

Source: 2015 NCWRPC

# *Agriculture*

The primary agricultural enterprise in Lincoln County is dairy farming. There are 55 dairy farms in Lincoln County as of 2012. On site production, milk sales and milk processing generates over 82 million dollars in revenue. Grains, including corn and oats, are the second main agricultural activity in terms of revenue in the county. Forage and cattle for beef are also major economies. Lincoln County is a leading Christmas tree producer, and was ranked third in the state in terms of value and acreage.

As of 2015, about 81% of the County is Woodlands, and Agriculture is 9.12%.

Tables 4 and 5 describe agricultural trends according to the USDA Agricultural Census by number of farms for the five largest farm groups in Lincoln County over the past decade. The majority of farms in Lincoln County grow forage and grain, or raise Cattle and Calves. The total amount of land in farms decreased 21 percent over the past ten years, but the average size of farms is increasing while the number of farms is decreasing.

Table 4 Fa	Farm Trends in Lincoln County						
2002 2007 2							
Farms	593	575	449				
Farmland (acres)	98,168	86,770	76,844				
Average Farm Size (acres)	166	151	171				

Source: USDA Census of Agriculture.

Table 5 Agricultus	Agricultural Trends in Lincoln County (farms)						
	2002	2007	2012				
Dairy	103	69	55				
Corn for Grain	65	63	67				
Oats for Grain	55	48	37				
Cattle and Calves	126	123	124				
Forage	363	342	301				

Source: USDA Census of Agriculture.

# **Forestry**

Lincoln County is characterized by well developed public and private forests with a mixture of hardwoods and conifer stands. In 2015 there were 434,502 acres of forestlands.

The Lincoln County Forestry Department manages 100,843 acres of county forest. This land is managed for multiple uses, and is open to public access. Some of the county forest is closed to motorized vehicles. Examples of permitted recreational activities are hunting, fishing, hiking, snowmobiling, ATVing, camping, bough cutting (permit required), firewood collection (permit required), and wildlife observation.

Under the Forest Crop Law (FCL), as of February 25, 2016, there were 18,046 acres that are open to the public to hunt and fish. In 2016, there were also 57,498 acres enrolled in the Managed Forest Law (MFL) program that are open for foot travel by the public for hunting, fishing, cross-country skiing, sightseeing, and hiking (make sure the land is enrolled as open), and 86,791 acres that are closed to public access.

# Residential Development

Lincoln County's residents live in a variety of densities throughout the county. Most of the residential development occurs in the Cities of Merrill and Tomahawk, around the lakes in the Harrison Hills, and around Lake Mohawksin, Lake Alice, and the Spirit River Flowage. Many housing subdivisions and scattered residential sites also exist along town roads throughout the County.

Merrill is experiencing a housing shortage of the types that people want, even though the non-seasonal housing vacancy rate is higher than the state average. Employers are adding hundreds of jobs, but rentals and homes are not available in the types that employees at these jobs are looking for. Additional housing will continue to be needed throughout the county as the population continues to increase due to net migration into the county.

#### Commercial & Industrial Development

Both the Cities of Merrill and Tomahawk have traditional downtowns and other commercial and industrial developments. Both Cities have industrial parks, and light through heavy industrial uses exist on legacy parcels throughout the Cities. See the Land Use map (Map 1) to see where major uses exist.

Brownfields are usually defined as abandoned, idle, or under-utilized industrial or commercial facilities where expansion or redevelopment is complicated by environmental contamination if the sites is no listed as "closed" by the DNR.

#### H. FUTURE LAND USE

The Planned Land Use map (Map 6) represents the long-term land use recommendations for all lands in the County. The City of Merrill, the City of Tomahawk, and the Town of Pine River all have their own Comprehensive Plans and Planned/Future Land Use maps. Although the map is advisory and does not have the authority of zoning, it is intended to reflect community desires and serve as a guide for local officials to coordinate and manage future development of the County.

The Planned Land Use map was created by grouping existing County zoning categories for lands that fall under County Zoning. The Towns of Birch and Rock Falls did not participate. Lands in the Towns of Somo and Harrison were categorized using the updated Generalized Land Use map (Map 1).

A general description of each classification follows:

#### Residential

Identifies areas that are recommended for less dense residential development, consisting of larger minimum lot sizes than what is found in Merrill or Tomahawk. These areas will also allow a mixture of residential uses, and provide a good transition from more dense development to the rural countryside.

#### **Commercial**

Identifies areas recommended for commercial development, as well as existing commercial establishments.

#### Crossroads Mixed Use

Identifies areas recommended as a mix of land uses to allow for small adjacent commercial, industrial, and residential development.

#### **Industrial**

Identifies areas recommended for industrial development, as well as existing industrial areas.

#### **Agriculture**

Identifies areas to be preserved for the purpose of general crop farming or the raising of livestock.

## **Forestry**

Identifies areas of large forest tracts for timber harvest, and multiple use harvest and recreation.

#### Recreation

Identifies areas of developed outdoor recreation areas, such as golf courses.

# 1. Population

The Wisconsin Department of Administration (DOA) population projections are displayed in Table 6. The DOA projections indicate a 2.1 percent growth over the 30 year period from 2010 to 2040. The projected population for Lincoln County in 2040 is 29,355 persons. Future residential growth will be directed toward areas where suitable private property is available.

Table 6	Population Projections 2010-2040							
	2010	2010 2015 2020 2025 2030 2035 2040						
Lincoln County	28,743	28,415	29,170	30,100	30,750	30,580	29,355	

Source: WI DOA.

# 2. Housing

The household projection may be a more important indicator of what might happen to land use. Nationally, the number of persons per household has been on a steady downward trend for a number of decades. This trend has also been seen in Lincoln County. In 2000, the county's average household size was 2.46 people per household and in 2010 it was 2.33. Wisconsin Department of Administration projections indicate the number of persons per household in 2040 will be 2.08 in Lincoln County. Household projections are displayed in Table 7. These household projections indicate a 13.2% growth over the 30 year period from 2010 to 2040. Even with a projected decrease in population, Lincoln County will experience an increased demand for housing due to the number of persons per households decreasing in the next ten to twenty years.

With Merrill's expected push for more housing within the City to satisfy existing large employer housing shortages, this demand for housing may rise dramatically.

Table 7	Household Projections 2010-2040						
	2010 2015 2020 2025 2030 2035 2040						
Lincoln County	12,094	12,329	12,922	13,557	14,046	14,126	13,693

Source: WI DOA.

# CHAPTER 4 AGRICULTURE & ENVIRONMENT

Identifying the resources and land uses in the County are important in order to recognize areas that need to be protected, or characteristics that would limit development potential.

The following will provide a brief review of some of these resources in Lincoln County.

#### A. RESOURCES AND LAND USES

As seen in Table 3 from Chapter 3, agriculture accounts for 9.12 percent of the existing land use in Lincoln County. Woodlands make up over 80 percent of the land. Residential uses make up less than 3 percent. Table 8 shows how the agricultural land is mainly divided between cropland and woodland. Total agricultural cropland accounts for 49.8 percent of land use, while agricultural woodland accounts for 32.8 percent of land use. Overall, the total acres of agricultural land decreased roughly 10,000 acres between 2007 and 2012. Land in Buildings, Livestock and Facilities and Woodlands experienced the majority of the decrease in total acres, decreasing 17 percent and 15.9 percent respectively.

Table 8: Agricultural Land Use-Lincoln County						
		Acres	Distribution			
Use	2007	2012	% Change	in 2012		
Total Crop Land	42,570	38,249	-10.2%	49.8%		
Total Woodland	29,941	25,183	-15.9%	32.8%		
Permanent Pasture and Rangeland	6,772	7,196	6.3%	9.4%		
Land in Buildings, Livestock, Facilities, etc.	7,487	6,216	-17.0%	8.1%		
Total	86,770	76,844				

Source: USDA 2012 Census of Agriculture

#### B. FARMLAND CONVERSION

The rate and speed of farmland conversion is an important factor in understanding Countywide land use trends. The Wisconsin Farmland Preservation Program, enacted in 1977 to preserve good agricultural land from development and provide income tax credit to farmers, is a helpful tool to limit where the farmland conversion can take place.

Land use trends indicate that either total farm land sold has increased, and/or the percent converted to non-farm uses has increased since 2007. See the projected conversion by comparing the Generalized Land Use Map with the Planned Land Use Map.

#### C. PROGRAMS

There are many Federal, State, and Local programs in place that offer technical assistance and cost-share funding to help make farming a viable occupation. Some of these are as follows:

### Federal Programs:

**Backyard Conservation** 

Conservation Reserve Program (CRP)

Conservation Reserve Enhancement Program (CREP)

Conservation Security Program (CSP)

Emergency Watershed Protection Program (EWP)

Environmental Quality Incentives Program (EQIP)

Farmland Protection Program

Forestry Incentive Program (FIP)

Wetlands Reserve Program (WRP)

Wildlife Habitat Incentives Program (WHIP)

#### State:

Managed Forest Law

Forest Land Enhancement Program (FLEP)

Stewardship Incentive Program (SIP)

WI Association of Resource Conservation and Development Council (RC&D)

Wildlife Damage Abatement and Claim Program

WI Farmland Preservation Program (FPP)

WI Forest Landowner Grant Program (FLGP)

WI Non-point Source Pollution Abatement Program

Potential Funding Sources for environmental preservation may come from the following:

Private Sources:

Private Foundations
Individual Contributions
Volunteers
Conservation Organizations
Outdoors Forever
Trout Unlimited
Ducks Unlimited
Wisconsin Waterfowl Association

Local Government Sources:

County Land Services Department County Forestry, Land, and Parks Department County Highway Department

State Government Sources:

Department of Natural Resources
Department of Agriculture, Trade, and Consumer Protection
University of Wisconsin-Extension
Priority Watershed Program
New Nonpoint Program
Stewardship Grants
Wisconsin Forest Landowner Grant Program
Lakes Planning Grants
Lakes Protection Grants
Land and Water Management Plan Implementation Funds

# CHAPTER 5 ECONOMICS

The Manufacturing, Educational Services and Healthcare, Retail Trade, and Finance and Insurance Industries are the chief employers in Lincoln County and drivers of the local economy. The Manufacturing Industry (NAICS 31) employed 2,580 people in 2015 and had a location quotient of 2.71. The location quotient model compares County employment to the National employment by industry. If a location quotient is greater than 1.00, then it is an exporting sector providing goods and services to consumers both inside and outside of the County. If the location quotient is below 1.00, than the industry is only providing goods and services to its own county. The Retail Trade Industry (NAICS 44) employed 1,323 in 2015 and had a location quotient of 1.10 and the Finance and Insurance Industry (NAICS 52) employed 915 people and had a location quotient of 2.29.

In terms of agriculture, Crops and Animal Production (NAICS 11), which includes Forestry, employed 151 people in 2015 and had a location quotient of 1.57. This does not include agricultural service jobs, such as veterinarians, crop and livestock consultants, feed, fuel and other crop input suppliers, farm machinery dealers, barn builders, agricultural lenders, etc. The Animal Production and Aquaculture Industry (NAICS 112) employed 50 people and had a location quotient of 2.58 in 2015. Crop Production (NAICS 111) employed 60 people and had a location quotient of 1.38 and Logging (113) employed 24 people and had a location quotient of 3.81.

Forestry and Logging dependent industries are also significant economic drivers in Lincoln County. Wood Product Manufacturing (NAICS 321) employed an additional 492 people and had a location quotient of 16.83. Paper Manufacturing (NAICS 322) employed 282 people and had a location quotient of 9.81 in 2015. Additionally, Leather and Allied Product Manufacturing (NAICS 316) employed 162 and had a location quotient of 65.78.

Data for this chapter mainly came from the US Census of Agriculture, and Economic Modeling Software International (EMSI).

#### A. AGRICULTURAL ECONOMIC GROWTH

The agricultural industry pumps \$132 million into Lincoln County's economy – 5.5% of the whole economy. As of 2014, the primary agricultural enterprise in Lincoln County is dairy farming. The livestock is diverse consisting primarily of beef cattle, but also includes swine, sheep, deer, and elk farms. These farms are located throughout Lincoln County, often repurposing dairy facilities and pastures for beef production. A majority of the cropland in Lincoln County is used to grow forages such as dry hay and corn silage for on-farm use as feed for livestock. Christmas Tree farms number about 1,900 acres; making Lincoln County #3 for cut Christmas Tree production in the State.

Crop and Animal Production was the county's fourth highest export industry with more than \$96 million in export revenue in 2014 (excludes Government). Future projections indicate that the Crop and Animal Production industry will experience a four percent decrease in employment between 2015 and 2025. Specifically, the Animal Production and Aquaculture industry is projected to experience a 48 percent increase while all other crop and animal production sub industries are projected to decrease employment.

Direct marketing farms are an emerging agricultural enterprise in Lincoln County with over a 50% increase in direct sales since 2007. About 16% of farms in Lincoln County have some part of their sales directly marketed to consumers.

The agriculture and forestry industry in Lincoln County continues to grow the Region's Gross Regional Product and exports. In comparison to other industries, the together the agriculture and forestry industry generates the sixth largest gross regional product (excluding government) and accounts for 4 percent of the county's GRP. This industry will continue to be a driver economy for Lincoln County supporting a variety of additional industries like transportation and warehousing, manufacturing, wholesale trade, and retail and service.

#### 1. Farms

Lincoln County experienced a decrease in the number of farms over the past ten years, specifically over the past ten years. Peaking in 2002 with 593 farms, Lincoln County decreased the total number of farms to 449 in 2012, a reduction of 144 farms. Between 1997 and 2002 the county experienced an increase of 37 farms.

With the loss of farms came a steady decrease in total land in agriculture in the County. Between 2002 and 2012, the county decreased the total land in farms from 98,168 acres to 76,844 acres, a 21,324 acre or a 22.6 percent decrease. See Table 9.

Table 9	Farm Statistics – Lincoln County						
	1997 2002 2007 2012 1997-201 % Change						
Number of Farms	425	593	575	449	5.6%		
Average Size (Acres)	197	166	151	171	-13.2%		
Land in Farms (Acres)	83,918	98,168	86,770	76,844	-8.4%		

Source: USDA Census of Agriculture.

Although the total number of farms and the amount of agricultural land are diminishing in the county, the county has experienced an increase in the average size of farms. After decreasing the average farm size from 178 acres in 1997 to 151 acres in 2007, the average size increased 20 acres to 171 acres in 2012. The increase in farm sizes indicates that some of the 144 farms lost between 2007 and 2012 were the result of consolidation; larger farms absorbing smaller farms. Additionally, the average amount of agricultural products sold per farm increased from \$52,294 to \$66,588, a 27% increase from 2007 to 2012.

Table 10 shows the number of micro farms (1 to 49 acres) and very large farms (1000+ acres) increasing between 1997 and 2012 by 32.6 percent, while the number of medium-sized farms (50-999 acres) decreased. However, since 2002, only large farms (1000+ acres) have increased. The increase in smaller farms (1-179 acres) and larger farms (500+ acres) is important to economic development for two reasons. First, the rapid increase in small farms demonstrates the explosion of "hobby farming". These farms may produce on a very small or local scale, but they generally do not employ labor or produce food for general consumption. While these types of farms are not being discouraged, it is not this type of land that needs to be preserved by a farmland preservation plan. Second, the largest farms produce large quantities of food, but often are so modernized that they require only a fraction of the labor force as previously. As farming moves towards these two extremes of very small and very large farms, the economic impact will be seen and agricultural employment will likely decline.

Table 10: Number of Farms by Size-Lincoln County								
Acres	1997	2002	2007	2012	1997-2012 % Change			
1 to 49	95	160	179	126	32.6%			
50 to 179	270	252	261	198	-26.7%			
180 to 499	162	151	104	97	-40.1%			
500 to 999	25	27	25	20	-20.0%			
1000+	4	3	6	8	100%			
Total	556	593	575	449				

Source: USDA Census of Agriculture

# 2. Agriculture Production

Lincoln County farmers produce a variety of agricultural commodities including dairy, beef, mink, cash crops, ginseng, strawberries, cranberries and Christmas trees. The County saw growth in the number of farms growing grains and soybeans and a decrease in a number of other crops from 2007 to 2012. The number of farms growing grains increased 23 percent, corn 18 percent, wheat 45 percent, soybeans 67 percent, and barley 59 percent. The number of farms growing vegetables, melons, potatoes, and sweet potatoes declined by 47 percent. The number of farms growing fruits and berries waned by 50 percent. The number of greenhouse, nursey, and sod farms decreased along with Christmas tree farms.

The county's top crops items in terms of acreage are forage-land (used for hay, silage, and greenchop) followed by corn, and soybeans. The production of foliage used 18,724 acres in 2012 and 36,268 dry tons were harvested. Corn for silage was planted on 3,192 acres resulting in 48,367 tons of product in 2012, a decrease of 6,695 tons from 2007. Corn for grain was harvested on 4,358 acres and resulted in 486,235 bushels of product, an increase of 129,217 tons. Soybeans were planted on 3,885 acres and farmers harvested 121,023 bushels.

#### 3. Livestock

Livestock, poultry and products sales increased by roughly one million dollars from 2007 to 2012. Dairy is a key industry. Lincoln County had a total of 48 dairy farms in 2012 and milk was the highest grossing agricultural product at 14.5 million dollars. There were 167 cattle ranches in 2012, a decrease of 4.6

percent for 2007. However, sales increased by 1.3 million dollars, indicating that cattle ranches are increasing in size.

# 4. Gross Regional Product (GRP)

Total gross regional product (GRP) in Lincoln County in 2015 was 1.5 billion dollars. The revenues from NAICS 11: Crop and Animal Production (which includes Forestry) in Lincoln County resulted in a total GRP of \$ 41,323,221 in 2014. In comparison to other industries, the agriculture industry generates the sixth largest gross regional product (excluding government) and accounts for 4 percent of the county's GRP. Manufacturing (24% of total GRP) generated the largest GRP followed by Finance and Insurance (15%).

Agricultural products sold in Lincoln County decreased from 30 million dollars in 2007 to 29.8 million in 2012, a 0.5 percent decline. After the recession, the agricultural economy rebounded to 34 million in County income. Milk from cows was the county's highest grossing commodity in 2012 with a value of sales of 14.5 million dollars. The county's second and third highest value commodities were grains and cattle. In terms of sales, the county is 3rd in cut Christmas trees in the and short rotation woody crops in the state and ranks 32nd in the nation.

## 5. Exports

In 2014, Lincoln County generated \$1.88 billion in export revenue. Manufacturing was the highest export industry accounting for over \$798 million, or 42 percent of total export revenue. Government was the second highest export industry accounting for over \$283 million, or 14.9 percent of total export revenue. The Crop and Animal Production was the fourth highest export industry accounting for over \$111 million, or 5 percent of total export revenue. The ability to export goods and services is essential to the county's economy as it introduces new money to the economy, rather than simply circulating money that is already in the region. This influx of new revenue is redistributed throughout the economy at local restaurants, suppliers, and retailers.

#### 6. Job Growth

Between 2010 and 2015, Lincoln County added 506 jobs, an increase of 4.9 percent. This was less than the State of Wisconsin, which experienced a job growth of 5.8%. NAICS 11: Crop and Animal Production increased employment 24 percent, adding 29 jobs from 2010 to 2015. In 2015, the agricultural

industry directly employed 151 persons, up from 122 in 2010. Based on National Growth Effect (17) and an Industry Mix Effect (-13), the region would expect to lose 6 jobs in this industry over a ten year time period.

The industrial mix effect represents the share of regional industry growth explained by the growth of the specific industry at the national level. The national growth effect explains how much the regional industry's growth is explained by the overall growth in the national economy. The regional competitiveness effect explains how much of the change in a given industry is due to some unique competitive advantage that the region possesses, because the growth cannot be explained by national trends in that industry or the economy as a whole. As a result of the regions unique competitiveness in this industry, the county experienced an increase of jobs. The increase in employment combined with an increase in location quotient (From 1.33 in 2010 to 1.57 in 2015) shows that the county is decreasing employment in the crop and animal industry at a faster rate than the nation. This trend signifies that there is a need to continue to strengthen the agricultural economy as it is a driver industry for Lincoln County supporting the retail and service industries.

#### B. FORESTRY ECONOMIC GROWTH

Crop and Animal Production (NAICS 11), Paper Manufacturing (NAICS 322) and Wood Product Manufacturing (NAICS 321) are significant employers and economic drivers for Lincoln County.

Forestry is the number 1 employer in Lincoln County, employing over 1,274 jobs, and supporting employment in another 890 jobs. See Table 11 for additional data.

A variety of products like lumber, pulpwood, hardwood flooring, paneling, paper, and specialty items are produced in Lincoln County. Employment in the Paper Manufacturing industry is projected to increase employment five percent between 2015 and 2025 and the Wood Product Manufacturing industry is projected to decrease employment 45 percent over the 10 year period.

Table 11: Forestry in Lincoln County			
	Employment	Output	Value Added
Forestry and Logging	454 jobs	\$26.8 million	\$7.7 million
Pulp and Paper	316 jobs	\$234.4 million	\$43.7 million
Sawmills and Wood Products	505 jobs	\$135.2 million	\$35.4 million
Total	1,274 jobs	\$396.3 million	\$86.8 million

Source: WDNR Forestry Economist, 2014 Data

# CHAPTER 6 GOALS, OBJECTIVES, POLICIES, AND MAPPING CRITERIA

#### A. GOALS, OBJECTIVES, AND POLICIES

Housing demand was projected during the County Comprehensive Planning process, and residents identified where additional housing would be located. These areas can be seen on the Planned Land Use map. Residents identified why new residents would move into their communities, and recognized that future housing development would take a variety of forms.

No additional housing related goals, objectives, and policies were identified from what already exists in the Lincoln County Comprehensive Plan.

The following goal, objectives, and policies are in addition to what exist in the Lincoln County Comprehensive Plan:

#### Goal 4: Promote Working Forests and Farmland.

#### **Objectives:**

- 1. Minimize the conversion of agricultural lands and woodlands into other uses.
- 2. Encourage retaining large, contiguous, forestry and farmland tracts.
- 3. Work to preserve farming as a viable occupation within the County.

#### **Policies:**

- 1. Promote agricultural cost share programs to farmers per the Lincoln County Land & Water Resource Management Plan.
- 2. Promote governmental programs to farmland owners.
- 3. Promote active forest management to forestland owners.
- 4. Encourage new residential development to locate away from agricultural areas through appropriate land use planning.
- 5. Encourage new or expanding agricultural development away from existing residential areas through appropriate land use planning.
- 6. Promote rural cluster development for housing that seeks to locate in forested or agricultural areas.

#### B. MAPPING CRITERIA

The Lincoln County Farmland Preservation Plan Map (Attachment A, and Map 7) identifies: **"Farmland Preservation Areas,"** and **"Planned Out"** areas. Farmland preservation areas were determined by including agricultural and forestry zoned areas. The next step was determining what land to exclude. Basically, all land that is planned for development over the next 10-15 years was removed from farmland preservation, because potential housing development or other non-agriculture development is planned.

#### Below are the map legend definitions:

**Farmland Preservation Areas** – Parcels that meet the Farmland Preservation Plan mapping criteria.

Landowners in this area may apply for farmland preservation income tax credits if Farmland Preservation Zoning also exists. Farmland Preservation Areas were identified during the planning process as agricultural uses or forestry uses. No non-agricultural development is planned in the next fifteen years for those areas identified as Farmland Preservation Areas.

In addition, if there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps.

**Planned Out** – Parcels that do not allow the owner to apply for farmland preservation income tax credits. These parcels are "planned out," or excluded because they meet the criteria for non-farmland preservation areas.

#### Mapping Criteria for Farmland Preservation Areas:

• Lands under the following Lincoln County Zoning categories: Agriculture, Forestry, Rural Lands 2, or Rural Lands 4.

#### Mapping Criteria for Non-Farmland Preservation Areas

Exclude all of the following:

- The Cities of Merrill and Tomahawk.
- Land in the 1.5 mile extraterritorial jurisdiction of Merrill or Tomahawk.
- All remaining County Zoning categories not named above.
- Un-zoned towns.
- Town of Pine River. (See letter in Attachment E.)

## CHAPTER 7 IMPLEMENTATION

This chapter identifies common tools available to assist landowners with preserving their farmland for future generations of productivity. Also included is a section about how to revise the plan when conditions change, and so that this plan remains consistent with the Lincoln County Comprehensive Plan.

#### A. IMPLEMENTATION TOOLS

Educating the public and local government agencies about the economic benefits of farming and the cost of converting farmland to non-agricultural use is an important part of the implementation strategy. Equally important is showing that land stewardship benefits the owner financially, while also protecting soil productivity into the future.

The Wisconsin Working Lands Initiative was signed into law in 2009 and is comprised of the following programs:

- Farmland Preservation Plan (FPP);
- Farmland Preservation Zoning (FP Zoning);
- Agricultural Enterprise Area (AEA) Program; and
- Purchase of Agricultural Conservation Easement (PACE) Program [not funded]

Here is a brief description of each of these tools:

#### Farmland Preservation Plan (FPP)

A Working Lands Initiative program

This document is locally created to encourage farmers to keep their land in productive farming. Lands mapped locally for preservation cannot be planned for development over the next 15 years where FP Zoning is created. Individual farms may not be selectively added or removed; that is what the <u>Mapping Criteria</u> in this plan are intended. Establishing this plan is required by law (§91.10(3) Wis. Stats.). The rest of the implementation tools are optional to create.

Identifying lands for preservation in this plan is the basis for who can participate in the rest of the Working Lands Initiative programs (i.e. FP Zoning, AEA Program, & PACE Program).

#### Farmland Preservation Zoning (FP Zoning)

A Working Lands Initiative program

This is the next optional step for Lincoln County, or locally zoned towns in Lincoln County, to consider taking after the Farmland Preservation Plan is adopted in order for residents to actually claim tax credits, unless an AEA (see definition) comes to Lincoln County.

Farmland Preservation Zoning (FP Zoning), which needs to be certified by DATCP, allows some residential development but can restrict housing density. Such constraints on development potential can limit land speculation and keep land affordable to farmers. Keeping large areas relatively free of non-farm development can reduce the likelihood of conflicts between farmers and their non-farming neighbors.

If FP Zoning is enacted, then eligible farmers in a FP Zoning district may annually apply for \$7.50/acre state tax credits. See DATCP's Farmland Preservation Tax Credits fact sheet in Attachment D.

#### **Agricultural Enterprise Areas (AEA)**

A Working Lands Initiative program

This is an optional tool that can help communities meet locally identified goals for preserving agricultural land and encouraging agricultural economic development.

An AEA is an area of contiguous land primarily in agricultural use that has been designated by DATCP in response to a locally developed petition.

Designation of an AEA identifies the area as valuable for current and future agricultural use. Eligible farmers in an AEA can receive income tax credits per an agreement with DATCP.

General eligibility requirements are:

• Five eligible land owner participants;

- All land in the proposed AEA area must be in the farmland preservation area;
- Land must be contiguous; and
- Land must be primarily in agricultural use.

Benefits of the AEA designation are that the land is identified as important for agricultural preservation. This designation provides reassurance about future farmland use and may encourage investment in agriculture.

Eligible landowners can enter into a voluntary Farmland Preservation Agreement that allows them to claim a tax credit in exchange for keeping land in agricultural use for 15 years and meeting conservation standards.

Tax credits are as follows:

- \$10.00/acre if land is FP Zoned, located in an Agricultural Enterprise Area, and landowner has a Farmland Preservation Agreement with DATCP signed after 2009.
- \$5.00/acre if landowner has a Farmland Preservation Agreement with DATCP signed after 2009.

See DATCP's Farmland Preservation Tax Credits fact sheet in Attachment D.

#### Purchase of Agricultural Conservation Easements (PACE Program)

A Working Lands Initiative program, which is not funded as of 2016.

Agricultural Conservation Easements are deed restrictions that landowners voluntarily place on their properties to protect productive agricultural land. They sell a conservation easement to a government agency or private conservation organization. Landowners retain full ownership and continue to pay property taxes, and manage and operate the farm. Conservation easements are tailored to each property: purchasers and landowners decide which activities should be restricted or limited. When the landowner eventually sells the farmland, the development restrictions are passed on to the new owner.

Other land use tools that may be implemented to preserve farmland:

<u>Purchase of Development Rights (PDR)</u> – Purchase of Development Rights (PDR) is an incentive based, voluntary program with the intent of permanently protecting productive, sensitive, or aesthetic landscapes, yet retaining private ownership and management. In this program, a landowner sells the development rights of a parcel of land to a public agency, land trust or unit of government. A conservation easement is recorded on the title of the property that limits development permanently.

<u>Comprehensive Land Use Planning</u> – A comprehensive plan is a local government's guide to a community's physical, social, and economic development. Comprehensive plans are not meant to serve as land use regulations in themselves; instead, they provide a rational basis for local land use decisions with a twenty-year vision for future planning and community decisions.

The County and Townships can use their comprehensive plans (§66.1001 Wis. Stats.) as the basis for farmland preservation zoning ordinances. This not only protects these areas for agricultural uses but also offers a greater tax incentive for landowners.

#### B. MONITORING

Monitoring is an important step to the whole planning process in order to assess what is working and needs to be adjusted. The County will use the goals and objectives of this Farmland Preservation Plan and the County's Comprehensive Plan to evaluate what land use decisions to make when change requests come in.

Any participants in the programs will be monitored according to rules and regulations set forth by the Federal, State or Local agencies participating in the program.

#### C. PLAN CONSISTENCY AND AMENDMENTS

This Farmland Preservation Plan fulfills the statutory requirements for both the Farmland Preservation Plan (Chapter 91, Subchapter II, WI Statutes) and the Agricultural Element of the Comprehensive Plan (§66.1001(2), Wis. Stats.).

Several methods were used to ensure consistency between this Farmland Preservation Plan and the Lincoln County Comprehensive Plan.

- 1. The Farmland Preservation Plan was adopted as an attachment to the Comprehensive Plan.
- 2. Goals, objectives, and policies initially came from the Comprehensive Plan, then were modified to focus on farmland preservation, while still complementing the Comprehensive Plan's goals, objectives, and policies.
- 3. All maps came from, or are consistent with, the Comprehensive Plan.

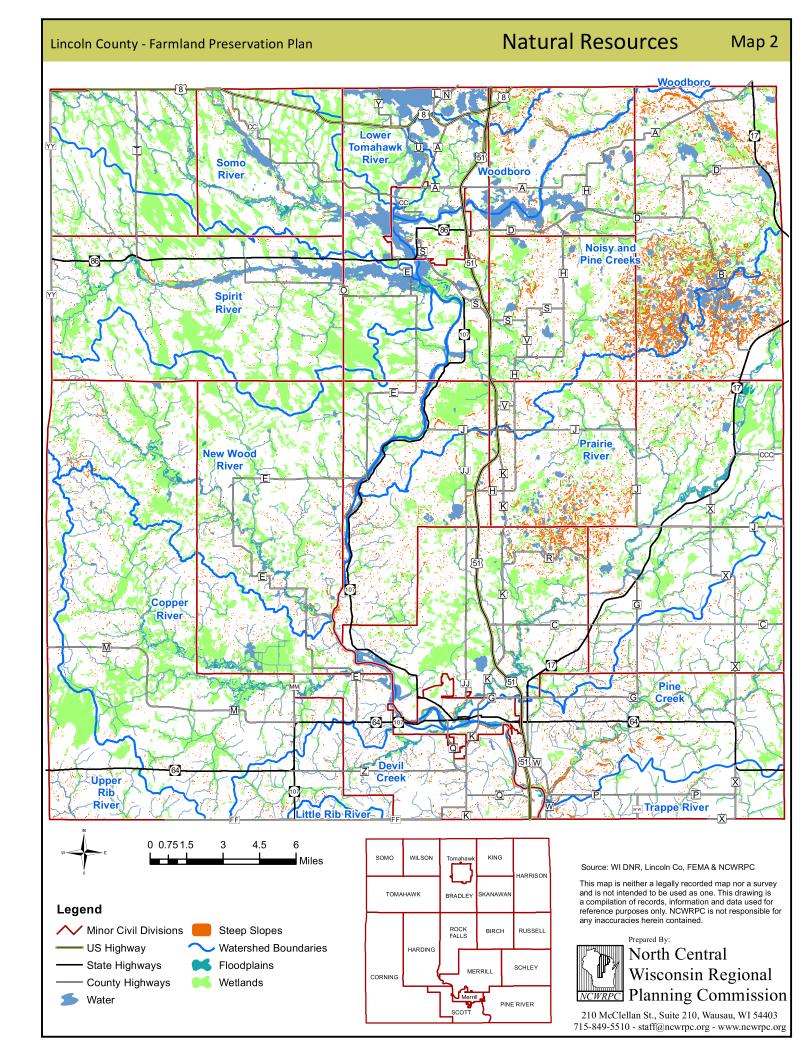
Now that the Farmland Preservation Plan is part of the Comprehensive Plan, Wisconsin Statute §66.1001 requires that an adopted plan be reviewed and updated at least once every ten years. This is not a static plan, but one that may change over time. Changing land uses, policy changes, regulatory changes, or shifting economics are some reasons to review if this plan is still current.

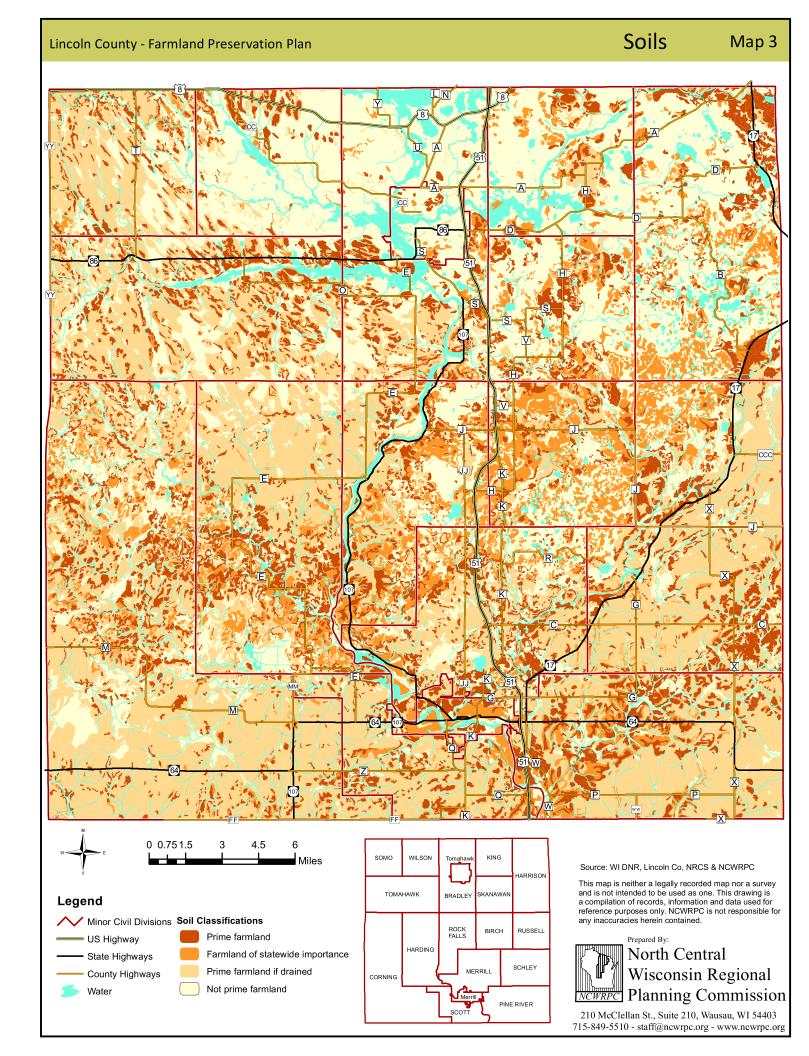
The plan has a long-term outlook, one that may need to be readjusted as policy or trends become irrelevant or contradictory or errors/omissions have been identified. The plan has been written with some flexibility incorporated so future amendments should be limited in scope.

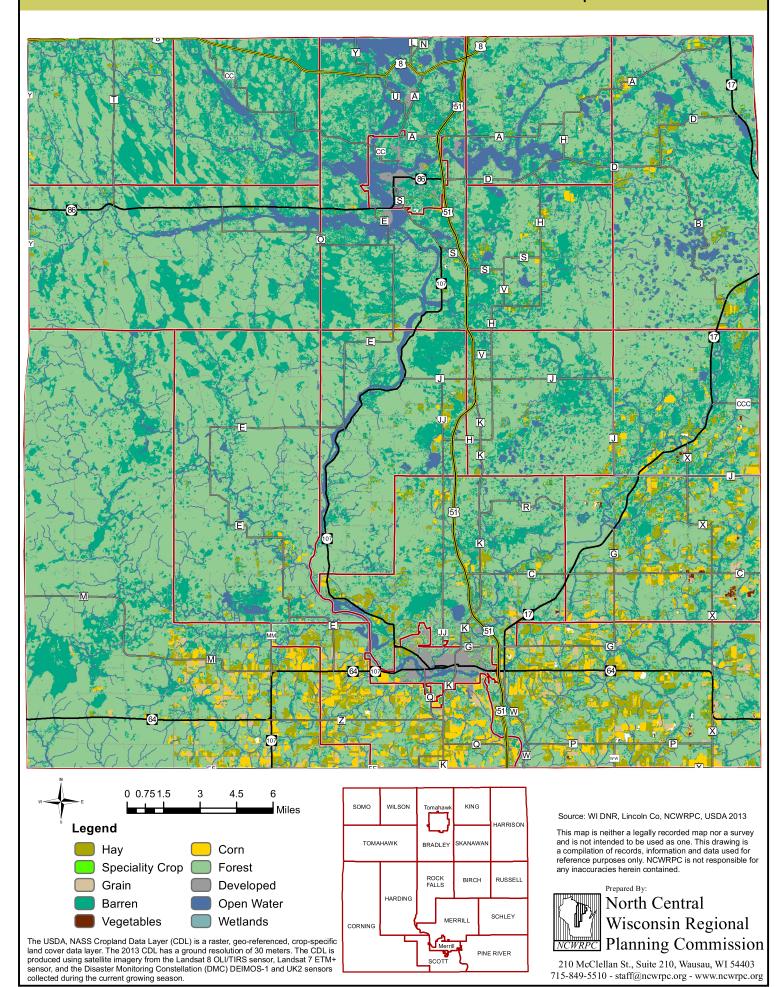
The process to amend the Plan is similar to that of writing this initial document. The steps to amend any part of the Plan will be as follows:

- 1. As the result of a request from a local government, a property owner, a developer, or the County Land Services Committee (Committee) itself, the County staff and Committee will evaluate the proposed amendment to see if its meets the goals and objectives of the Plan, the State requirements, and any other laws or standards that may be in effect at the time of the request.
- 2. The County staff prepares the text and/or map that amend the specific part of the Farmland Preservation Plan or Plan map.
- 3. The Committee adopts a resolution outlining the proposed amendment.

- 4. County staff forward the amended materials required under Section 91.20, Wis. Stats., to DATCP for certification of the Plan amendment.
- 5. A Class 1 notice is published at least 30 days before the County Board public hearing is held.
- 6. The County Board holds the formal public hearing on an ordinance that would incorporate the proposed Plan amendment into the County's Farmland Preservation Plan.
- 7. Following the public hearing and DATCP certification, the County Board approves or denies the ordinance adopting the proposed Plan amendment.
- 8. County staff forwards a copy of the adopted ordinance and Plan amendment to DATCP and any landowners who have requested a copy in writing as well as Township chairpersons.

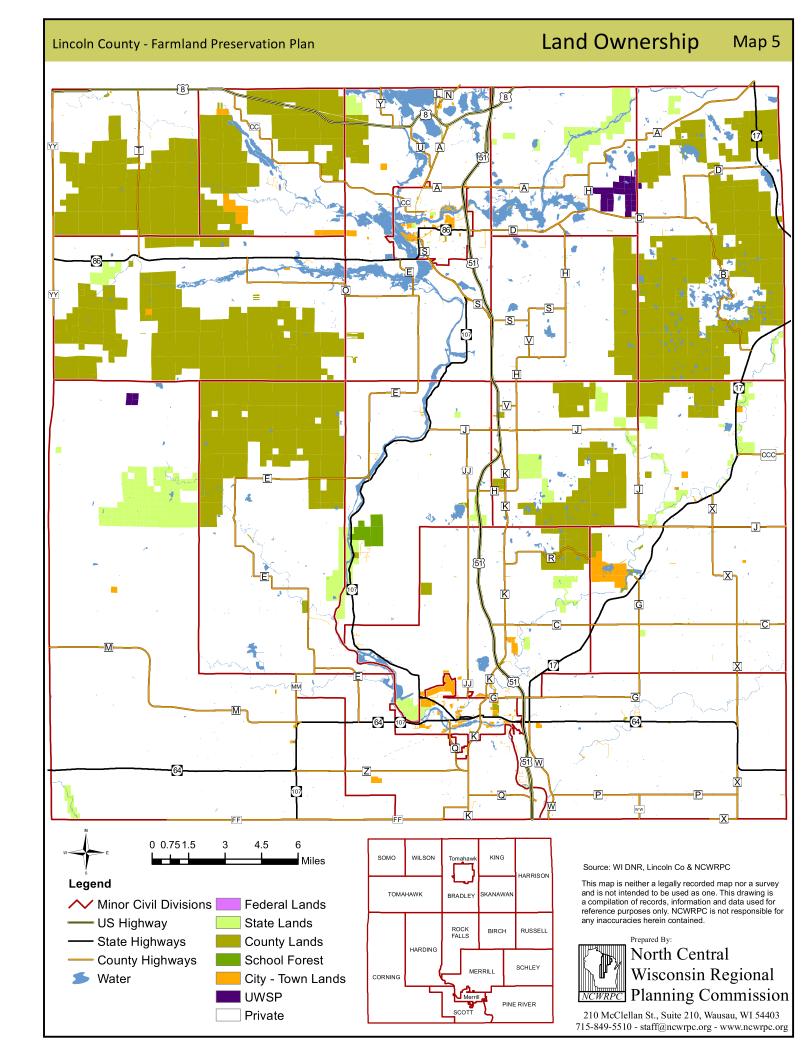


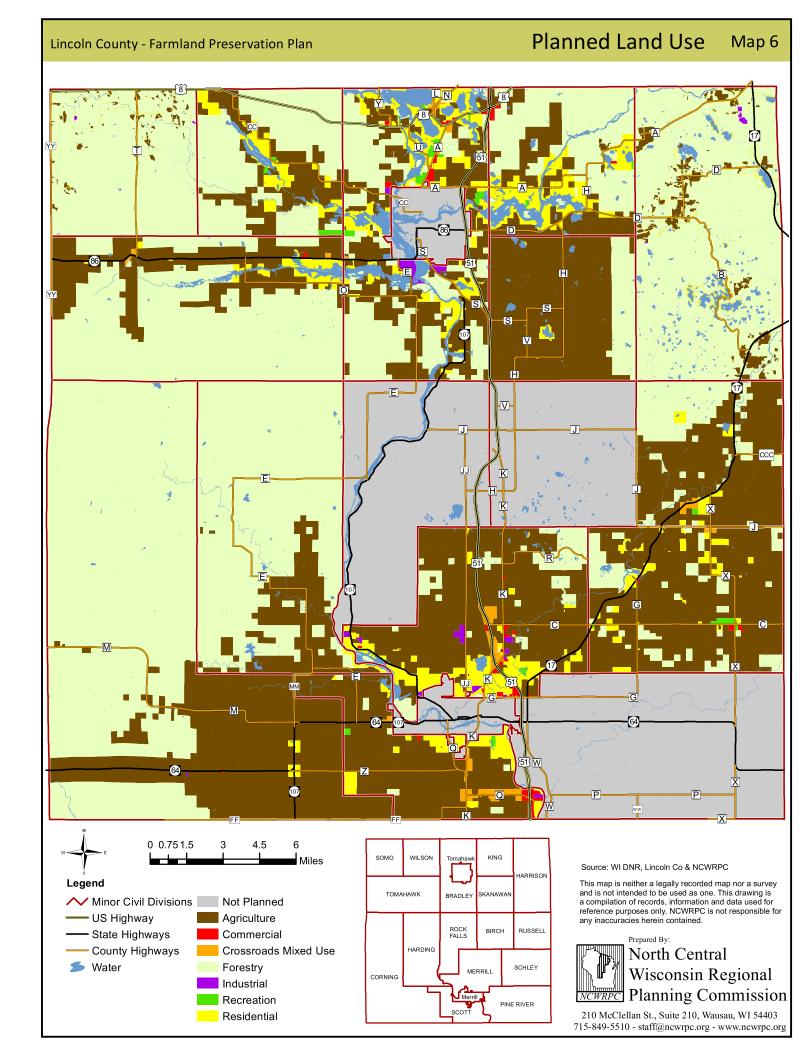




PINE RIVER

210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org



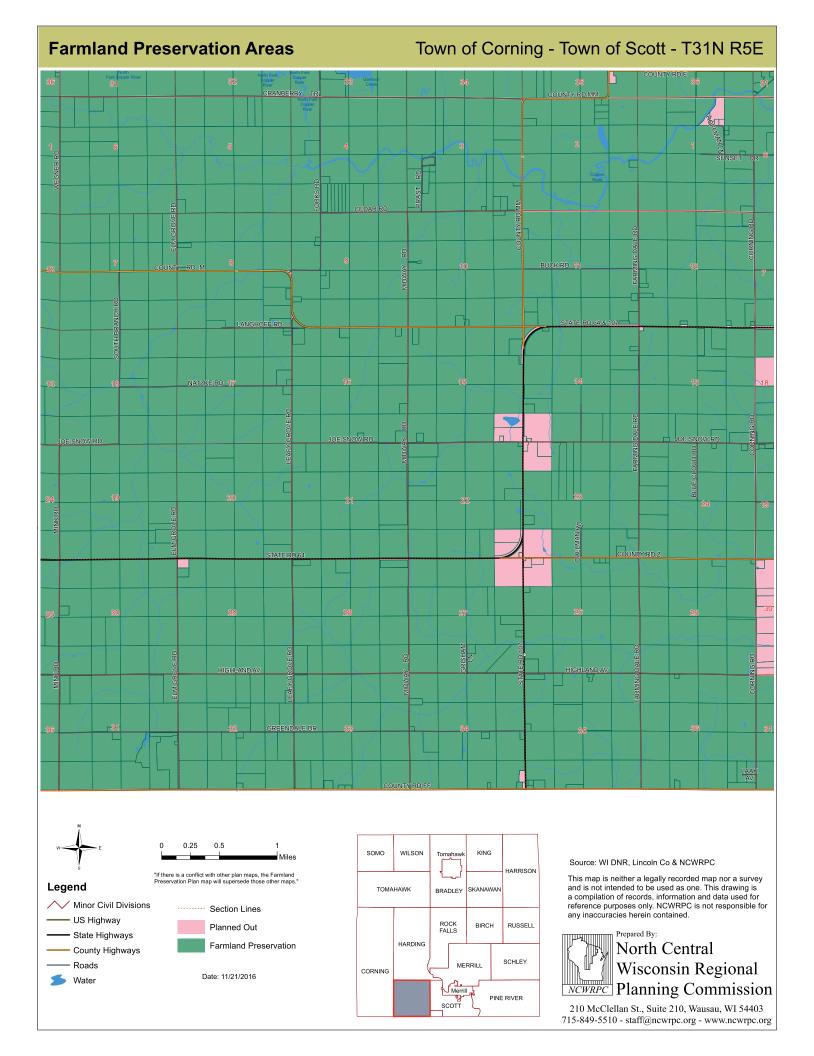


## ATTACHMENT A

**Town Farmland Preservation Maps** 

## Town of Corning - T31N R4E **Farmland Preservation Areas** 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." Legend TOMAHAWK BRADLEY SKANAWAN Minor Civil Divisions Section Lines any inaccuracies herein contained. US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL CORNING Date: 11/21/2016 Water NCWRPC Planning Commission SCOTT PINE RIVER

210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@newrpc.org - www.newrpc.org



## **Farmland Preservation Areas** Town of Scott - T31N R6E SHORT RD 0.5 SOMO WILSON KING Source: WI DNR, Lincoln Co & NCWRPC HARRISON "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is Legend TOMAHAWK BRADLEY SKANAWAN a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for Minor Civil Divisions Section Lines any inaccuracies herein contained. US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads Date: 11/21/2016

**Planning Commission** 

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PINE RIVER

SCOTT

Water

## Town of Scott - Town of Pine River - T31N R7E **Farmland Preservation Areas** AWK AV 0.5 SOMO WILSON KING Source: WI DNR, Lincoln Co & NCWRPC HARRISON "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is Legend TOMAHAWK BRADLEY SKANAWAN a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for Minor Civil Divisions Section Lines any inaccuracies herein contained. US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads Date: 11/21/2016 Water **Planning Commission** RIVER SCOTT 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

## **Farmland Preservation Areas** Town of Pine River - T31N R8E ARKER A SPRING BROOK PENNY LN CENTER RD HAWKA AST END 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is Legend TOMAHAWK BRADLEY SKANAWAN a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for / Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads Date: 11/21/2016 Water

**Planning Commission** 

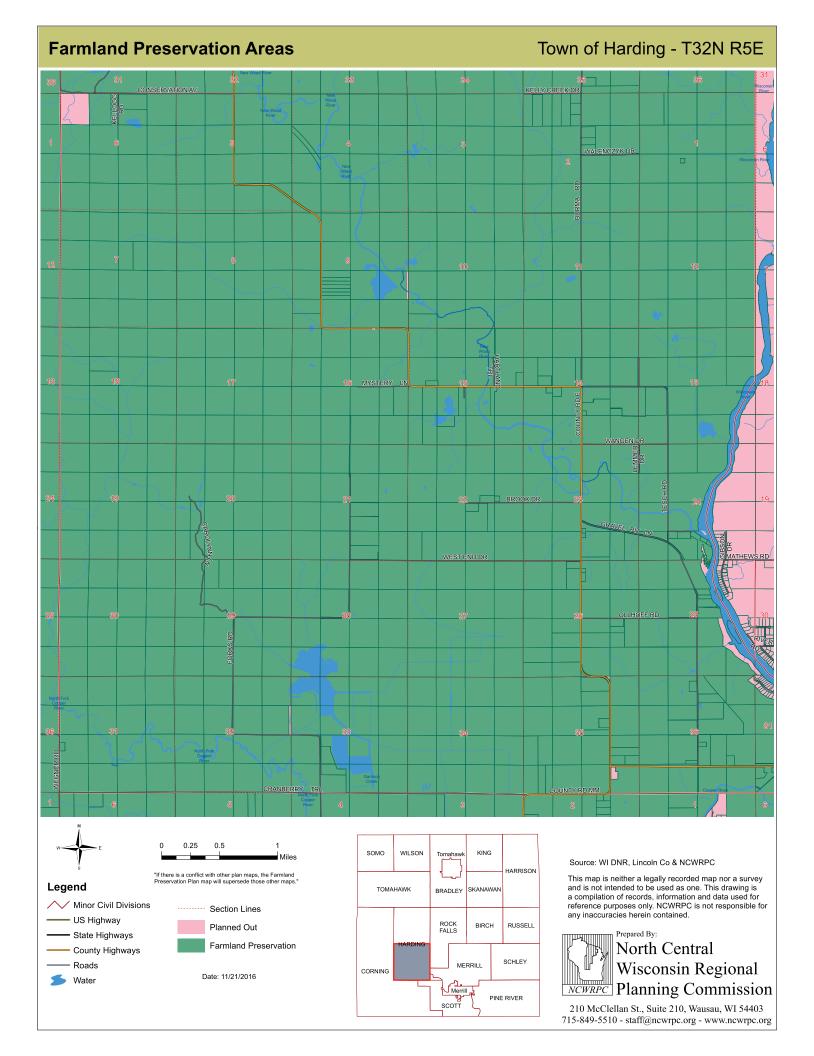
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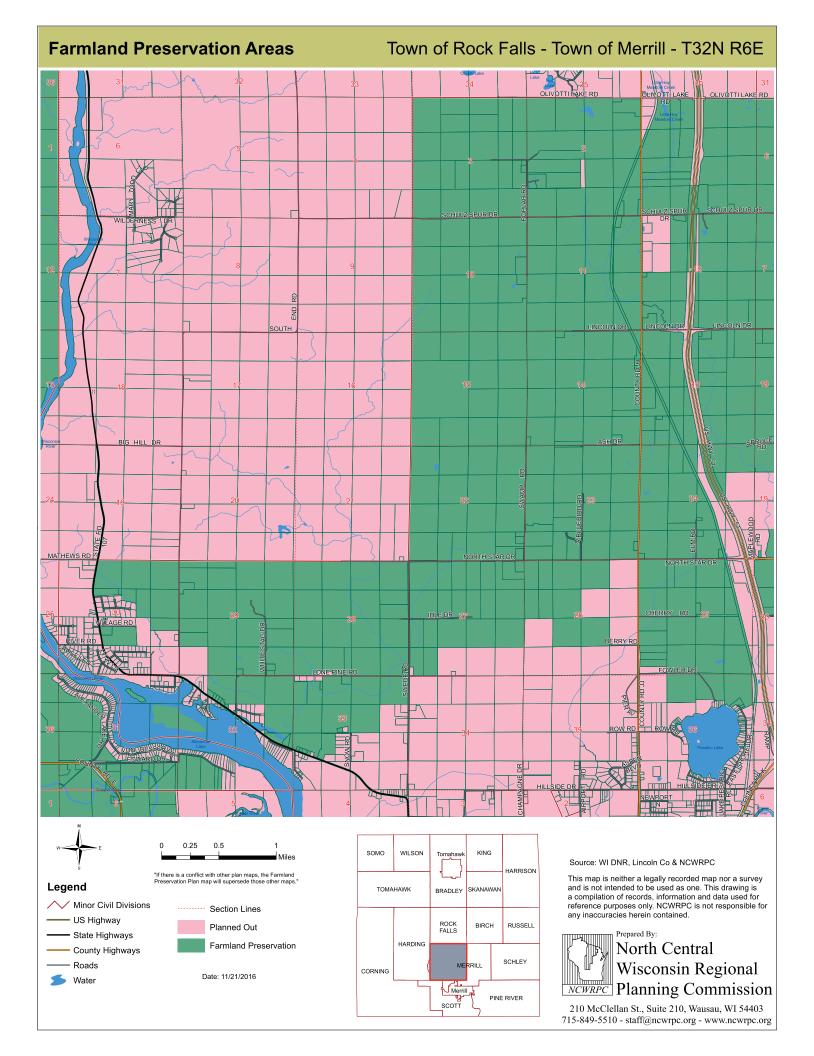
PINE RIVER

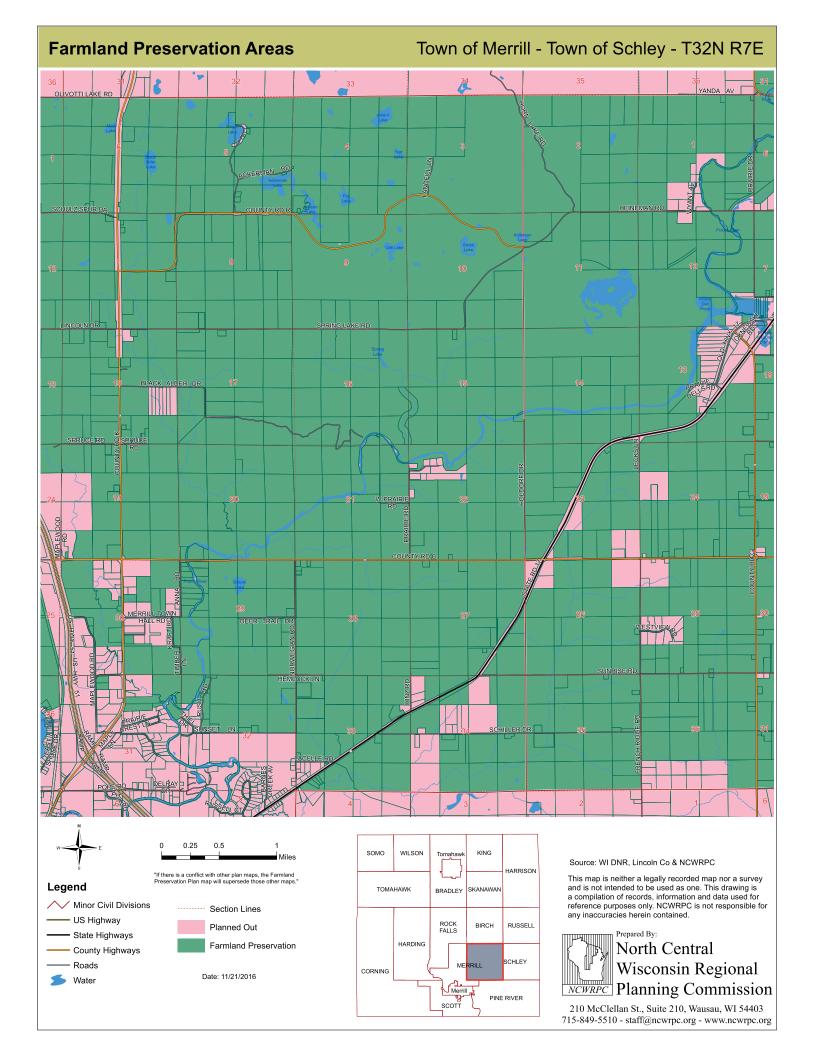
SCOTT

## Town of Corning - T32N R4E **Farmland Preservation Areas** 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." Legend TOMAHAWK BRADLEY SKANAWAN ✓ Minor Civil Divisions Section Lines any inaccuracies herein contained. US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER

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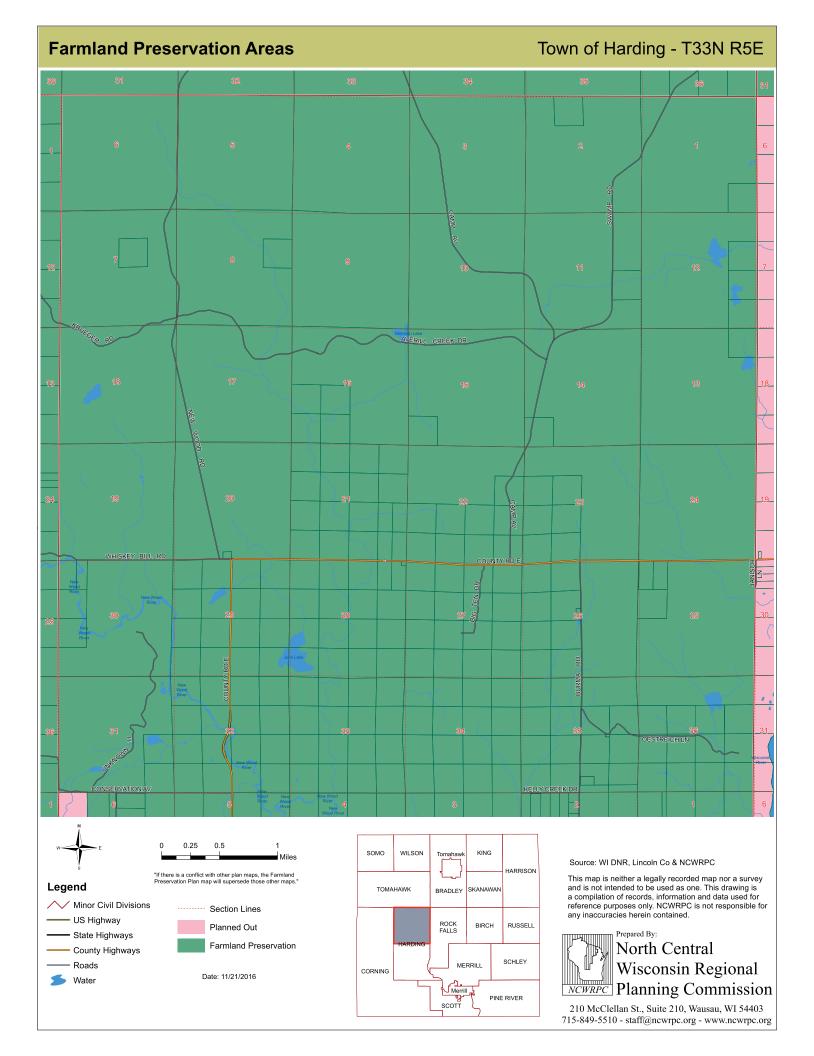




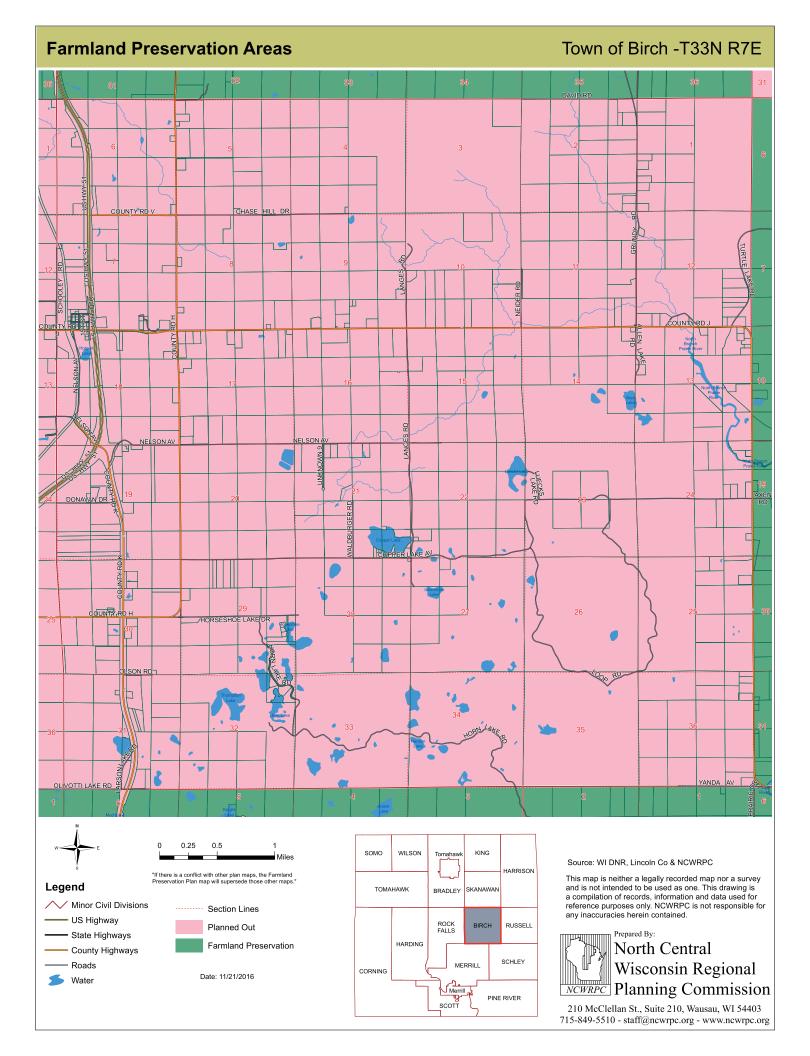


## Town of Schley - T32N R8E **Farmland Preservation Areas** HEINEMAN RD WHISTLING RUBY RO 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." Legend TOMAHAWK BRADLEY SKANAWAN Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

## Town of Corning - T33N R4E **Farmland Preservation Areas** WHISKEY BILL RD UNKNOWN 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is Legend TOMAHAWK BRADLEY SKANAWAN a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL CORNING Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

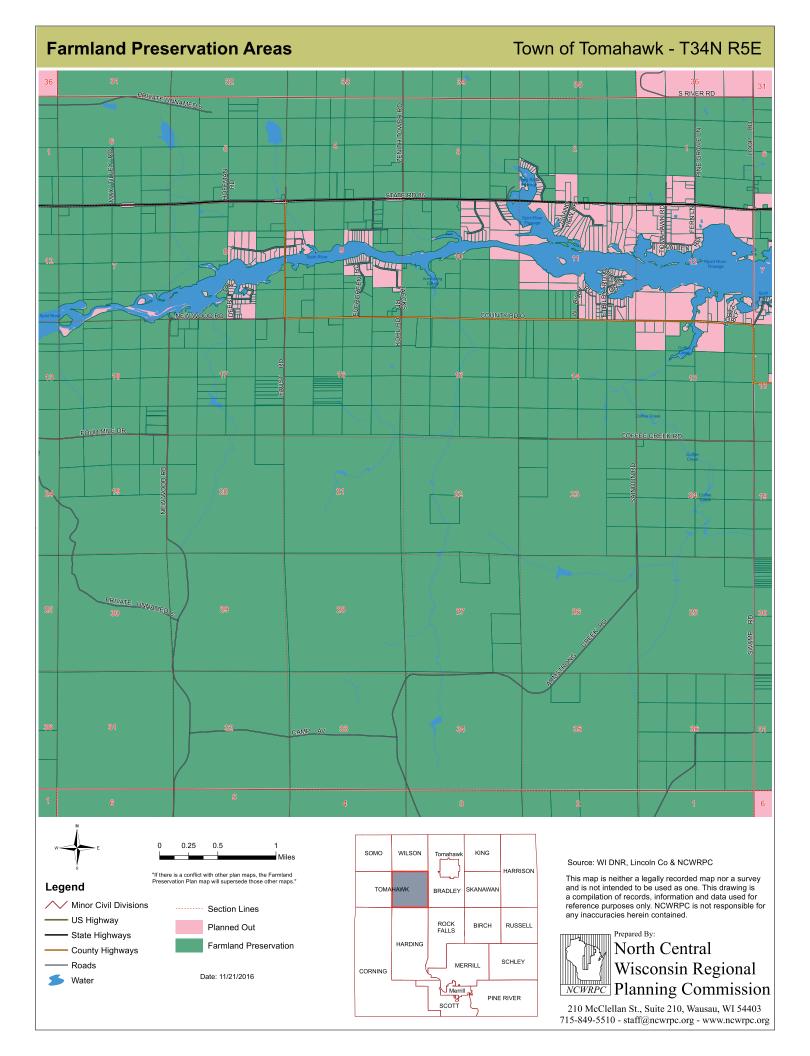


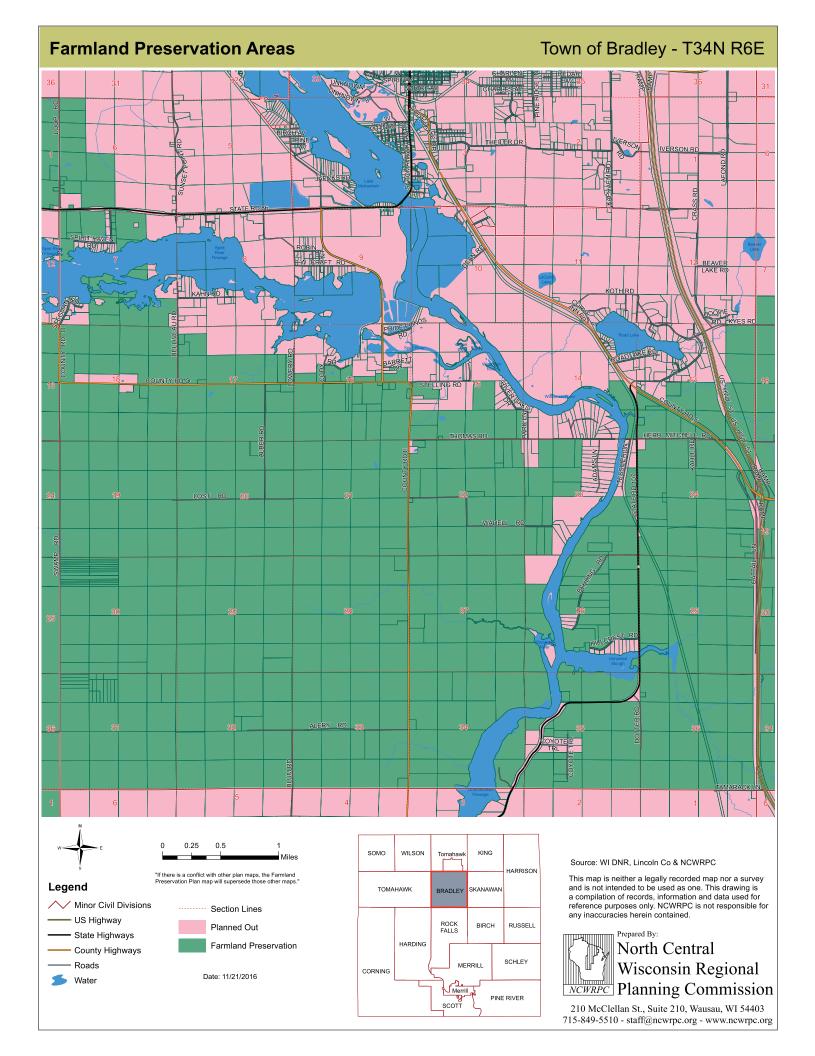
## **Farmland Preservation Areas** Town of Rock Falls - T33N R6E COTTRE 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. Legend TOMAHAWK BRADLEY SKANAWAN Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

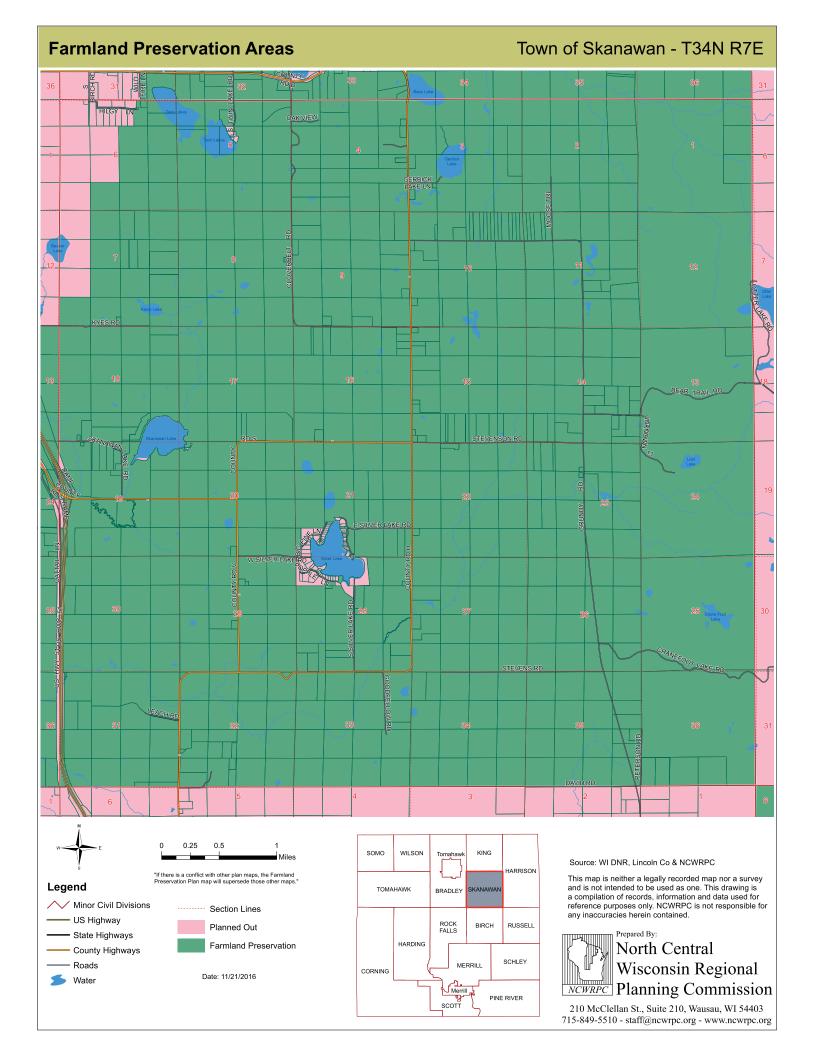


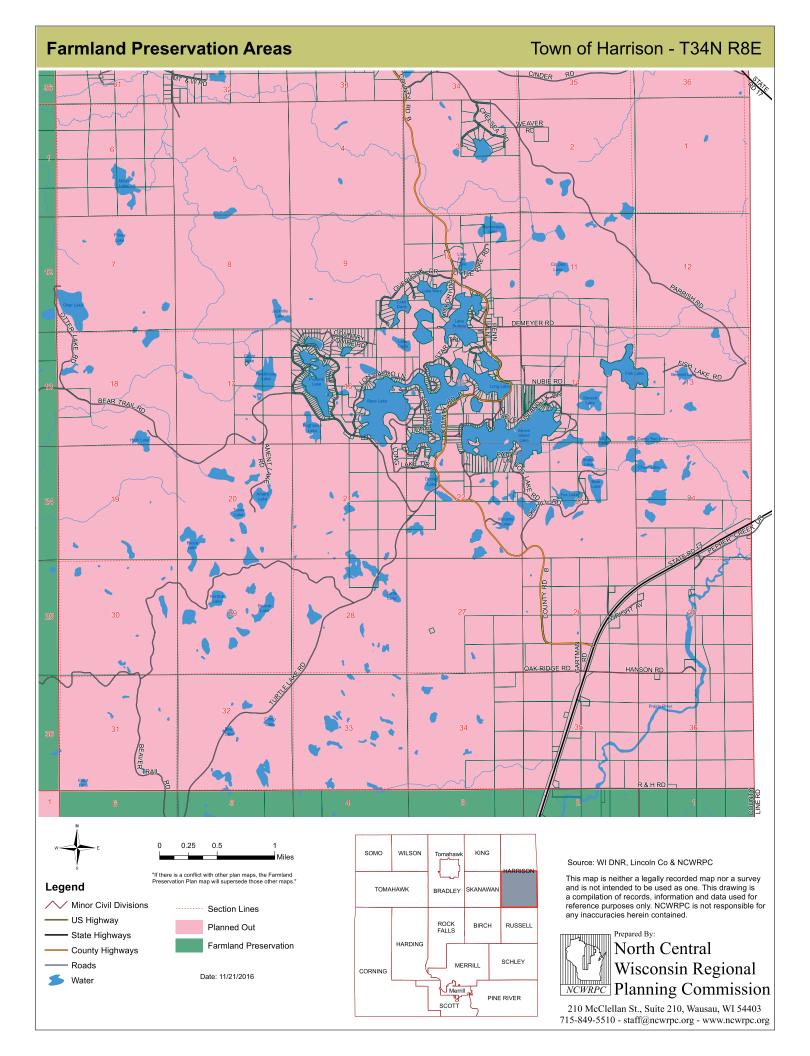
## **Farmland Preservation Areas** Town of Russell -T33N R8E 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is Legend TOMAHAWK BRADLEY SKANAWAN a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for / Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

## **Farmland Preservation Areas** Town of Tomahawk - T34N R4E 441 PRIVATE UNNAMED 0.25 0.5 SOMO WILSON KING Miles Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." Legend TOMAHAWK BRADLEY SKANAWAN / Minor Civil Divisions Section Lines any inaccuracies herein contained. US Highway BIRCH RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL CORNING Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org









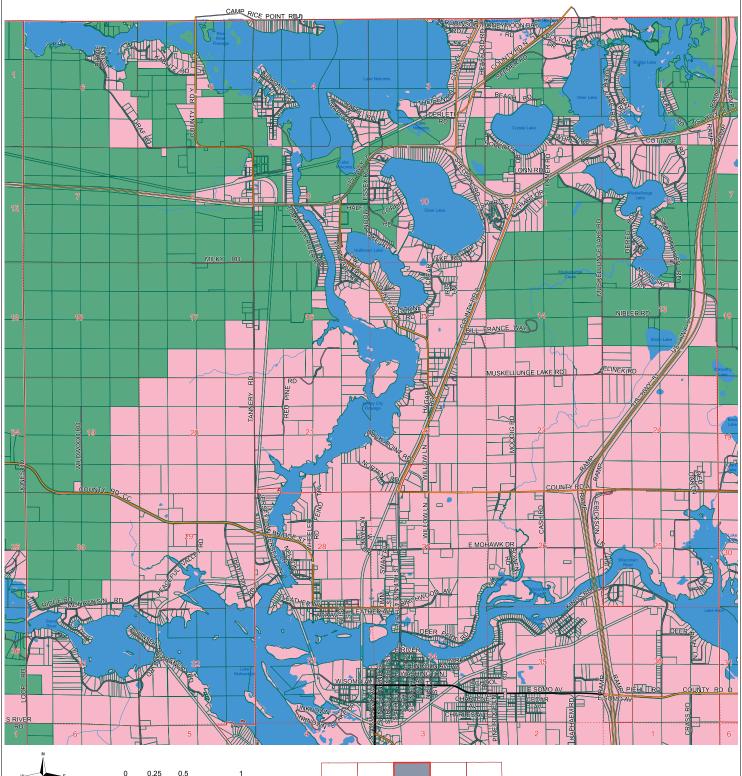
## **Farmland Preservation Areas** Town of Somo - T35N R4E TRIPOLI DR BARNEY WERY DE 0.5 WILSON KING Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps." Legend TOMAHAWK BRADLEY SKANAWAN Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway ROCK FALLS BIRCH RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads MERRILL Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER

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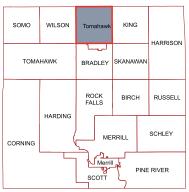
## Town of Wilson - T35N R5E **Farmland Preservation Areas** HESS RD Sor IWNTER RD WAGNER RD SOMO WILSON KING Source: WI DNR, Lincoln Co & NCWRPC HARRISON This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for "If there is a conflict with other plan maps, the Farmland Preservation Plan map will supersede those other maps. Legend TOMAHAWK BRADLEY SKANAWAN Minor Civil Divisions Section Lines any inaccuracies herein contained. ■ US Highway ROCK FALLS RUSSELL Planned Out Prepared By: State Highways HARDING North Central Farmland Preservation County Highways SCHLEY Wisconsin Regional Roads Date: 11/21/2016 Water **Planning Commission** SCOTT PINE RIVER 210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

#### **Farmland Preservation Areas**

## Town of Bradley - T35N R6E







Source: WI DNR, Lincoln Co & NCWRPC

This map is neither a legally recorded map nor a survey and is not intended to be used as one. This drawing is a compilation of records, information and data used for reference purposes only. NCWRPC is not responsible for any inaccuracies herein contained.



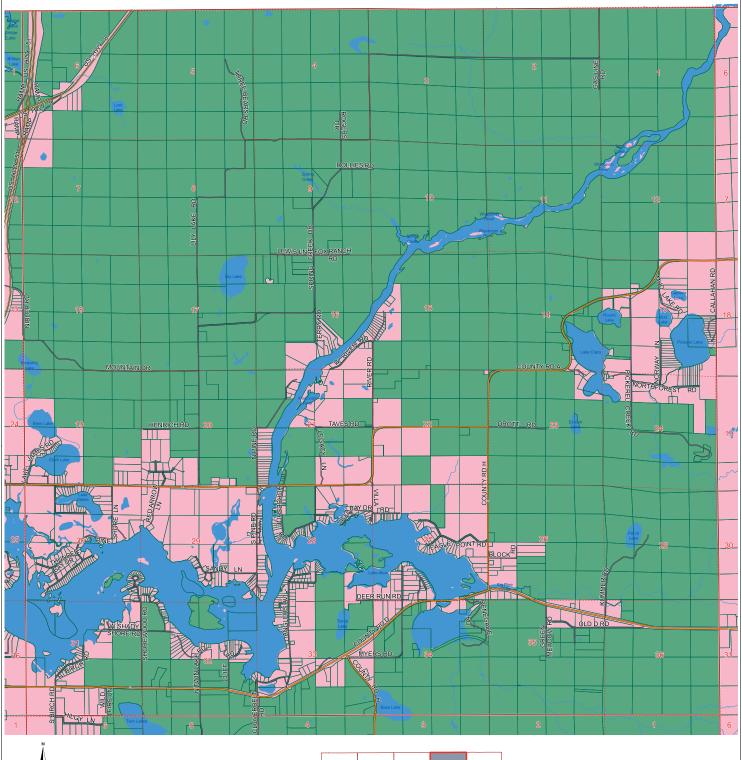
Prepared By:

North Central Wisconsin Regional Planning Commission

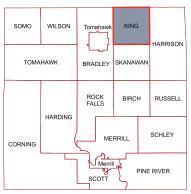
210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@ncwrpc.org - www.ncwrpc.org

#### **Farmland Preservation Areas**

### Town of King - T35N R7E







Source: WI DNR, Lincoln Co & NCWRPC

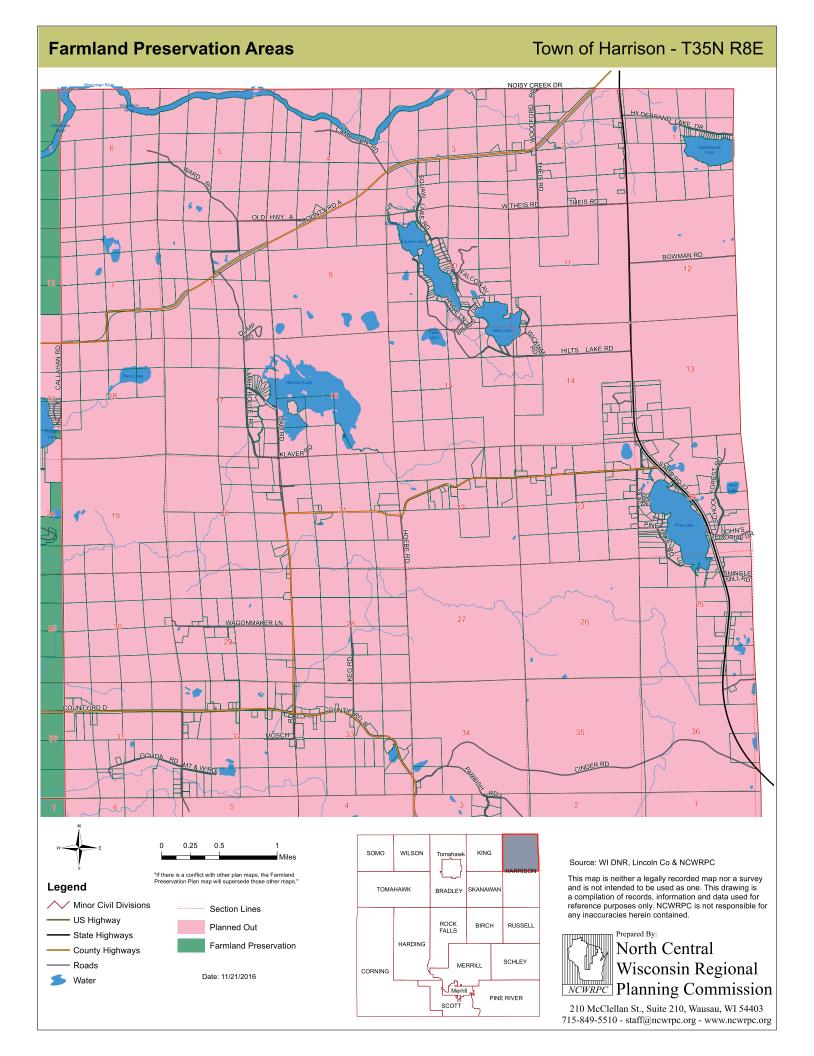
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Prepared By:

North Central Wisconsin Regional Planning Commission

210 McClellan St., Suite 210, Wausau, WI 54403 715-849-5510 - staff@newrpc.org - www.newrpc.org



## **Public Participation Plan and Resolution**

## LINCOLN COUNTY Public Participation Plan for Farmland Preservation Planning

#### I. Background

The County recognizes the need to engage the public in the planning process. Therefore, this Public Participation Plan sets forth the techniques Lincoln County will use to provide an interactive dialogue opportunity between citizens, local decision makers, staff, and the NCWRPC.

The creation of the Public Participation Plan is a task required under Wisconsin's Farmland Preservation Plan development legislation (§91.10(3) Wis. Stats.).

The Farmland Preservation Plan must be adopted under the same procedures required for adopting Comprehensive Plans (§66.1001(4) Wis. Stats.).

#### II. Objectives

The following is a list of objectives for the Public Participation Plan:

- Inform residents and landowners of the importance of creating the Lincoln County Farmland Preservation Plan.
- Request input from residents and land owners to represent the agricultural and Forestry interests in Lincoln County.
- Provide the public with a variety of opportunities to share their input with the Lincoln County Land Services Committee, so that it may be carefully considered and incorporated into the farmland preservation planning process.
- Provide public access to all Lincoln County Farmland Preservation Plan chapters and maps created throughout the planning process.

#### III. Techniques

The public participation plan for the Lincoln County Farmland Preservation planning process will incorporate the following techniques:

- 1. All meetings for the farmland preservation planning process will be posted, open to the public, and will include time for public comment.
- 2. NCWRPC will create and maintain a web page on the Internet for the Lincoln County Farmland Preservation Plan. The chapters and maps created will be posted to this web page throughout the planning process.
- 3. Lincoln County Farmland Preservation Plan meeting handouts will be maintained by Land Services staff, and available for review by the public in the Land Services Department offices in the Lincoln County Service Center.
- 4. Lincoln County will distribute digital copies of the draft Lincoln County Farmland Preservation Plan to all Lincoln County towns and cities, and provide a notice of where to find the draft plan to all town & county governments adjacent to Lincoln County.
- 5. The adopted Lincoln County Farmland Preservation Plan will be available in the Land Services Department and on the Lincoln County Farmland Preservation Plan web page.
- 6. The Land Services Department will provide regular reports to the Land Services Committee.
- 7. The Land Services Committee will hold a public hearing on the Lincoln County Farmland Preservation Plan after the Land Services Committee adopts a resolution recommending adoption of the Lincoln County Farmland Preservation Plan by the Lincoln County Board.

#### Resolution 2016-09-25

Motion by: Allen				
Second by: Rusch				
Dist.		Υ	N	Abs
19	Allen			
10	Baughan		<u> </u>	
1	Bialecki			
11	Breitenmoser			
13	Crosby			
12	Gilk			
14	Hafeman			
8	Heller			
17	Koth			
15	Lee			
16	Loka			
3	Mueller			
4	Nowak			
21	Pike			
22	Reichelt			
7	Rusch			
5	Swanson			
20	Vander Sanden		i —	
18	Voermans			
2	Weaver			
6	Woller		Г	
9	Zeitz		Γ	
Totals				
Carried				
Defeated				
	Amended			
Voice vote				
Roll call				

#### Public Participation for Farmland Preservation Plan

WHEREAS, Lincoln County is required to prepare and adopt a Farmland Preservation Plan as outlined in Wisconsin Statutes; and

WHEREAS, public participation is critical for the development of a sound plan; and

WHEREAS, it is necessary for the County Board of Supervisors to approve a process to involve the public in the planning process; so

NOW, THEREFORE BE IT RESOLVED, by the Lincoln County Board of Supervisors does approve and authorize the Public Participation Plan as presented.

Dated: September 28, 2016

STATE OF WISCONSIN

COUNTY OF LINCOLN

I hereby certify that this resolution/ordinance is a true and correct copy of a resolution/ordinance adopted by Lincoln County Board of Supervisors on:

Introduced by: Land Services Committee

Committee Vote: 6-0 Date Passed: August 11, 2016

Fiscal Impact: None

Drafted by: Matthew Bremer

Christopher J. County Clerk

## ATTACHMENT C

Farmland Preservation Plan Resolution and Ordinance

Placeholder for:

Land Services Committee **Resolution** ...

...adopting the *Lincoln County Farmland Preservation Plan*.

Placeholder for:

County Board Ordinance...

...approving the *Lincoln County Farmland Preservation Plan* and amending the *Lincoln County Comprehensive Plan* to include the *Lincoln County Farmland Preservation Plan*.

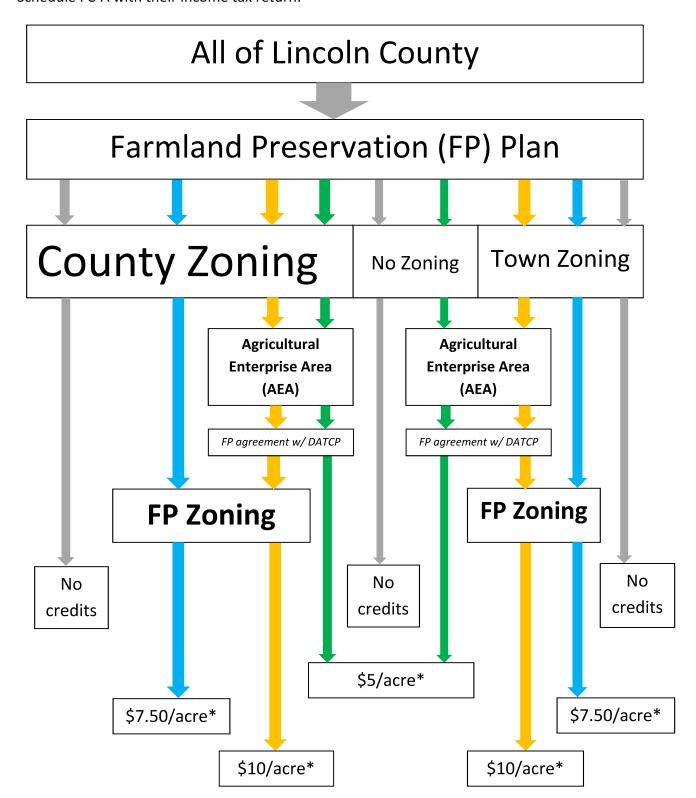
## Farmland Preservation Flowchart and DATCP Tax Credit Fact Sheet

#### **Farmland Preservation Flowchart**



Revision: July 2016

Eligible landowners may collect one of the following per acre amounts by filing Schedule FC-A with their income tax return:



<sup>\*</sup> See the next page (<u>Farmland Preservation Tax Credits</u> fact sheet).

## FARMLAND PRESERVATION TAX CREDITS

FP ZONING AND FP AGREEMENTS SIGNED OR MODIFIED AFTER JULY 1, 2009

#### FARMLAND PRESERVATION PROGRAM

#### What are the tax credits?

Participation in the state's farmland preservation program gives eligible landowners the opportunity to claim a farmland preservation tax credit on their income tax return in exchange for keeping the land in agricultural use and achieving state soil and water conservation standards. Land that is located in a certified farmland preservation zoning district or covered by a farmland preservation agreement signed or modified after July 1, 2009, must use Schedule FC-A to claim the credit. Tax credit amounts equal:

**\$5.00/Acre** for landowners with a farmland preservation agreement signed after July 1, 2009 and located in an agricultural enterprise area, or for landowners who have modified an agreement signed before July 1, 2009

\$7.50/Acre for landowners in an area zoned for farmland preservation

**\$10.00/Acre** for landowners in an area zoned for farmland preservation and in an agricultural enterprise area with a farmland preservation agreement signed after July 1, 2009, or in an area zoned for farmland preservation and with a farmland preservation agreement modified after July 1, 2009

### What are the eligibility requirements to claim the tax credits?

- ✓ Must be a Wisconsin resident
- ✓ Land must meet <u>at least</u> one of the following: (a) be within a certified farmland preservation zoning district, (b) be in an agricultural enterprise area and covered by a farmland preservation agreement, and/or (c) covered by a farmland preservation agreement signed before July 1, 2009 that has been modified
- ✓ Land must have produced at least \$6,000 in gross farm revenue during the previous year or \$18,000 in gross farm revenues during the previous three years
- ✓ Property taxes for the previous year must have been paid
- ✓ Claimant must have a certificate of compliance from the county's land conservation committee to show that the farm meets state soil and water conservation standards



Wisconsin Department of Agriculture, Trade and Consumer Protection

Phone: (608)224-4500 Website: http://datcp.wi.gov

Email: <u>DATCPWorkingLands@wisconsin.gov</u>

ARM-Pub-205 (Rev January 2016)

# Town of Pine River Letter Opting-Out of Farmland Preservation



#### RECEIVED

OCT 1 3 2016

Lincoln Co. Zoning

#### TOWN OF PINE RIVER

N1647 DEER RUN AVE MERRILL WI 54452-8816 (715) 536-9481 pineriverclerk@gmail.com

October 10, 2016

Land Services Administrator Matthew Bremer Land Services Department Lincoln County Service Center 801 N Sales Street Suite 105 Merrill WI 54452

Dear Mr. Bremer,

This letter is to notify you that the Town of Pine River will not be participating in the Farmland Preservation Plan of Lincoln County. After discussion with the attending residents at the Town of Pine River Meeting held October 4, 2016 the Board voted not to participate in the program.

Thank you in advance for adding this document to your records.

Sincerely,

Amanda Herdt

Town of Pine River Clerk

amanda Herdt