

Revising Wisconsin's Property Tax Regulations to Encourage Wetland Restoration

Whereas, wetlands are valuable to Wisconsin citizens including sportsmen and women because they provide flood storage, filter pollution, recharge groundwater, lakes and streams and provide valuable fish and wildlife habitat; and

Whereas, historically five million acres of wetlands in the state were lost to agricultural, commercial and residential development; and

Whereas, owners of agricultural land have shown an interest in restoring former agricultural land to wetlands utilizing funding and technical advice from the US Department of Agriculture (USDA) and various conservation organizations; and

Whereas, the Wisconsin Department of Revenue has established through the Wisconsin tax regulations that former agricultural lands that are restored into wetlands under USDA programs such as the Conservation Reserve Program and the Conservation Reserve Enhancement Program are taxed as wetlands at a lower rate than undeveloped land (Tax 18.01 (5), Wisconsin Administrative Code; and

Whereas, the Wisconsin Department of Revenue currently does not tax wetlands restored under similar Federal Farm Bill programs such as the Wetland Reserve Program (WRP) or the Watershed Protection Floodplain Easement Program (WWP-FEP) as wetlands but as an undeveloped lands at a substantially higher tax rate; and

Whereas, the higher taxation of wetlands restored under WRP and WWP-FEP Programs has been a substantial barrier to private landowners restoring former agricultural lands to wetlands.

Now therefore be it resolved that the Wisconsin Wildlife Federation at its Annual Meeting on April 11 and 12, 2014 in Wisconsin Rapids supports the inclusion of wetlands created under the Wetland Reserve Program and the Watershed Protection Floodplain Easement Program in Tax 18.01 (5), Wisconsin Administrative Code and therefore taxed as wetlands rather than undeveloped land;

Now therefore be it further resolved that this resolution be forwarded to the Governor and the Secretary of the Department of Revenue.

Submitted by:
Russ Hitz, Chair
WWF Environment and Wetlands Committee