**Agricultural Land Conversion Charge**
Dollar/Acre for Converting Agricultural Land - Sec. 74.485 Wis. Stats.
2025 Calendar Year Conversions
January 1, 2026, Assessment Roll Classification Changes

| COUNTY | More than 30 acres 1 | 30 Acres or Less but at least 10 Acres 2 | Less than 10 Acres 3 |
|---|---|---|---|
| ADAMS | $240 | $360 | $481 |
| ASHLAND | $76 | $113 | $151 |
| BARRON | $177 | $266 | $355 |
| BAYFIELD | $68 | $102 | $136 |
| BROWN | $550 | $825 | $1,100 |
| BUFFALO | $289 | $433 | $578 |
| BURNETT | $103 | $155 | $206 |
| CALUMET | $491 | $736 | $981 |
| CHIPPEWA | $206 | $309 | $412 |
| CLARK | $284 | $426 | $568 |
| COLUMBIA | $504 | $756 | $1,008 |
| CRAWFORD | $319 | $478 | $637 |
| DANE | $664 | $997 | $1,329 |
| DODGE | $518 | $777 | $1,036 |
| DOOR | $322 | $483 | $645 |
| DOUGLAS | $59 | $89 | $119 |
| DUNN | $203 | $305 | $406 |
| EAU CLAIRE | $246 | $369 | $492 |
| FLORENCE | $95 | $142 | $190 |
| FOND DU LAC | $443 | $664 | $885 |
| FOREST | $80 | $120 | $160 |
| GRANT | $415 | $622 | $830 |
| GREEN | $439 | $658 | $878 |
| GREEN LAKE | $501 | $751 | $1,001 |
| IOWA | $415 | $622 | $829 |
| IRON | $66 | $100 | $133 |
| JACKSON | $181 | $272 | $362 |
| JEFFERSON | $475 | $713 | $950 |
| JUNEAU | $218 | $327 | $436 |
| KENOSHA | $620 | $930 | $1,240 |
| KEWAUNEE | $424 | $636 | $848 |
| LA CROSSE | $281 | $421 | $562 |
| LAFAYETTE | $538 | $806 | $1,075 |
| LANGLADE | $175 | $262 | $349 |
| LINCOLN | $148 | $222 | $296 |
| MANITOWOC | $450 | $675 | $900 |
| MARATHON | $263 | $394 | $526 |
| MARINETTE | $199 | $299 | $399 |
| MARQUETTE | $289 | $434 | $578 |
| MENOMINEE | $374 | $562 | $749 |
| MILWAUKEE | $815 | $1,222 | $1,629 |

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|---|---|---|---|
| MONROE | $222 | $333 | $444 |
| OCONTO | $263 | $395 | $526 |
| ONEIDA | $150 | $225 | $299 |
| OUTAGAMIE | $475 | $712 | $949 |
| OZAUKEE | $487 | $731 | $975 |
| PEPIN | $240 | $359 | $479 |
| PIERCE | $269 | $404 | $539 |
| POLK | $194 | $290 | $387 |
| PORTAGE | $245 | $368 | $490 |
| PRICE | $93 | $140 | $186 |
| RACINE | $593 | $890 | $1,186 |
| RICHLAND | $317 | $475 | $634 |
| ROCK | $539 | $808 | $1,078 |
| RUSK | $91 | $136 | $181 |
| SAUK | $386 | $579 | $772 |
| SAWYER | $89 | $133 | $178 |
| SHAWANO | $340 | $511 | $681 |
| SHEBOYGAN | $424 | $637 | $849 |
| ST CROIX | $309 | $463 | $618 |
| TAYLOR | $194 | $290 | $387 |
| TREMPEALEAU | $245 | $367 | $489 |
| VERNON | $315 | $473 | $630 |
| VILAS | $112 | $168 | $224 |
| WALWORTH | $546 | $819 | $1,093 |
| WASHBURN | $92 | $137 | $183 |
| WASHINGTON | $596 | $894 | $1,192 |
| WAUKESHA | $628 | $942 | $1,256 |
| WAUPACA | $287 | $430 | $574 |
| WAUSHARA | $241 | $361 | $482 |
| WINNEBAGO | $394 | $591 | $788 |
| WOOD | $210 | $315 | $420 |

**1 5%, if the converted land is more than 30 acres.**
**2 7.5%, if the converted land is 30 acres or less but at least 10 acres.**
**3 10%, if the converted land is less than 10 acres.**

# AGRICULTURAL USE-VALUE CONVERSION CHARGE WORKSHEET

## Guide to Estimating Charge for Conversion of Agricultural Land

Property that has benefited from agricultural classification and use-value assessment may be subject to a Conversion Charge. This occurs when its use is converted to a residential, commercial, or manufacturing use, or becomes exempt and the use is no longer agricultural. The Conversion Charge is effective upon the Assessor's completion of the assessment roll in the year following the change in use. Sec.74.485, Wis. Stats., governs the application of the Conversion Charge.

The County Treasurer is responsible for administering the Conversion Charge. However, the Treasurer cannot act until the actual change in use, verified by a change in class on the assessment roll, is complete. This occurs after the Assessor has submitted the roll to the local Board of Review (BOR), which will resolve any outstanding issues with the Assessor's decision of the proper classification. No later than 15 days after the BOR is complete (typically between May and October), the Assessor must provide the County Treasurer with all of the information that is necessary to compute the Conversion Charges. The Assessor will provide a list of the owners who are subject to the charge for converting agricultural acreage in the previous calendar year. A sample of the Assessor's report to the County Treasurer is available. The conversion charges are due within 30 days of issuance. Unpaid conversion charges will be added as special charges on the next property tax bill.

**How can I estimate a Conversion Charge for determining project costs, purchase price, escrow at closing, etc.?** The following information outlines the process to estimate a Conversion Charge prior to the actual calculation by the County Treasurer.

1. Determine who will be liable for the Conversion Charge. The person owning the property at the time of conversion will receive the bill. (Example: A Developer/Grantor begins construction of a house in March. Even if the house sold in September, the Conversion Charge will be due from the grantor; not the grantee. The Assessor is required by law to provide notice of the potential Conversion Charge. The grantor is required by law to provide the grantee with notice of the Conversion Charge status).
2. Determine how many acres had been assessed as 'agricultural use' the prior January 1 and are being converted. (Example: Eight acres which had been a corn field now contain a house and lawn, and 5 acres remain as a corn field. Three acres were converted).
3. Determine the proper Conversion Charge/acre (the larger the number of acres converted, the smaller the Conversion Charge per acre). This is based on the # of changed acres by the same owner in the community. (Example: If the owner in step 2 above converted another 12 acres in the same community in the same year, he or she would have a 15 acre Conversion Charge).
4. Multiply the # of changed acres times the Conversion Charge per acre in the county.

| | | | | |
|---|---|---|---|---|
| Number of acres assessed prior January 1 as agricultural whose use has been converted on current January 1 assessment roll | Times | $___ if more than 30 acres were converted<br>$___ if 10 to 30 acres were converted<br>$___ if less than 10 acres were converted | Equals | ESTIMATED Conversion Charge Due |

NOTE: See the Wisconsin Department of Revenue website at http://www.revenue.wi.gov/ for "Common Questions", the "Agricultural Assessment Guide," and a list of Conversion Charges by County.

**Certification Statement**

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

Peter Barca

Secretary of Revenue