



Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

FARMLAND ADVISORY COUNCIL MINUTES
October 24, 2016

Committee Members Present: Richard G. Chandler, Chair
Jordan Lamb
Bruce Jones
Steve Hinz
Herb Tauchen
Amber Keller (*via conference call*)
Michael Denor (*via conference call*)
Tim Hanna (*via conference call*)

Others in Attendance: Dana Erlandsen
Eileen O'Neill
Nicole Kuehl
Scott Shields

Minutes by: Michelle Drea

1. Call to Order
At 2:35 p.m. Chairman Chandler called the meeting to order
2. Roll Call
Chairman Chandler, Amber Keller, Bruce Jones, Jordan Lamb, Stephen Hintz, Herb Tauchen and Michael Denor
3. Review and Approve 2015 minutes
 - a. Bruce Jones moved to approve the minutes from 2015. Stephen Hintz seconded the motion.
 - b. Roll: Richard Chandler: Yes, Amber Keller: Yes, Bruce Jones: Yes, Jordan Lamb: Yes, Stephen Hintz: Yes, Herb Tauchen: Yes, Michael Denor: Yes, Tim Hanna: Yes (Tim Hannah joined the meeting via conference call at approximately 2:40 p.m.).
 - c. The 11/02/15 Farmland Advisory Council Minutes were approved.
4. Open Records
 - a. Dana Erlandsen presented a handout *Tips For Open Records and Open Meetings Law Compliance*
 - b. The Wisconsin Attorney General provides a three hour course with more details
 - c. Stephen Hintz asked if he could send a letter to all Council members outlining his thoughts? Dana stated it would be better to distribute the letter to members at the Council meeting.
 - d. Bruce Jones asked if letters should be sent to Council members through the Wisconsin Department of Revenue? Dana stated yes, a letter could be given to Scott Shields in advance of the meeting for distribution with the meeting materials, with any response to occur at the meeting.

5. 2017 Agricultural Use-Value Guidelines: Discussion/Action Item
 - a. Scott Shields presented the handout *Agricultural Land Property Assessment in Wisconsin*. The overall statewide change for the agricultural use-values from 2016 to 2017 is calculated at 1.5%.
 - b. Herb Tauchen asked about the increase in value with the increase costs and decreased income? Bruce Jones mentioned the data range continues to include years with higher incomes compared to costs.
 - c. Stephen Hintz mentioned the low level of land conversion to other uses. Bruce Jones stated the farmland market is being driven by purchases for farming, the sales are a representation of farmland values.
 - d. Bruce Jones moved to approve the 2017 values. Jordan Lamb seconded the motion.
 - e. Roll: Richard Chandler: Yes, Amber Keller: Yes, Bruce Jones: Yes, Tim Hanna: Yes, Jordan Lamb: Yes, Stephen Hintz: Yes, Herb Tauchen: Yes, Michael Denor: Yes.
 - f. The 2017 Agricultural Use-Value Guidelines were approved.

6. Other Items

Stephen Hintz asked about land used by developers that receives the agricultural classification, is the definition by statute? Scott Shields stated yes, state law provides use as the basis for agricultural classification. Tim Hanna mentioned the state constitution requires uniform taxation where land is valued and taxed on the same basis. Stephen Hintz mentioned other tax credits are not uniform. Dana Erlandsen stated income tax credits are not subject to the uniformity clause. Michael Denor mentioned farmland use determinations can be difficult, residential lots can qualify for agricultural use. Scott Shields mentioned DOR provides classification examples in the Wisconsin Property Assessment Manual and forms on the DOR website to help assessors determine if land qualifies for agricultural classification.

7. Adjournment

Mike Denor motioned to adjourn and it was seconded by Stephen Hintz. Roll: all in attendance aye.

Meeting adjourned at 3:00 p.m.