

## Use-Value Conversion Charge Guidelines

FREQUENTLY ASKED QUESTIONS: <https://www.revenue.wi.gov/Pages/FAQS/slf-usevalue.aspx>

Sec. 74.485. Wis. Stats., specifies the charge for converting property that has been classified agricultural. Conversion Charges, previously known as penalties, were first reflected on the January 1, 2003 assessment roll by 2001 Wisconsin Act 109. 2007 Wisconsin Act 210 amended the notice of assessment and use-value conversion charge laws. The following amendments are effective January 1, 2008.

- The penalty for converting agricultural land is now referred to as a Charge for converting agricultural land.
- The Assessor must provide the property owner with a notice that a Conversion Charge may be due.
- The Assessor must also provide the County Treasurer with all of the information that is necessary to compute the Conversion Charges.
- Additional detail is provided within the Assessor section below.

Generally, converting the use of the property and having had the opportunity to challenge the Assessor's decision to reflect that change in classification on the following years' roll, precedes the County Treasurer's issuance of the Conversion Charge. (For conversions prior to calendar year 2002, contact the [Supervisor of Equalization](#) for your county.) The Department of Revenue (DOR) has prepared a listing of frequently asked questions (FAQ), which can be reviewed at [Use-Value Conversion Charge FAQ's](#)

**NOTE:** The use-value conversion charge is separate and **not** associated with the rezoning conversion fee. The rezoning conversion fee was included in the 2009-2011 state budget as part of the Wisconsin Working Lands Program administered by the Department of Agriculture, Trade, and Consumer Protection - [https://datcp.wi.gov/Pages/Programs\\_Services/FarmlandPreservation.aspx](https://datcp.wi.gov/Pages/Programs_Services/FarmlandPreservation.aspx).

### FOR THE PROPERTY OWNER

The owner of the property at the time the change in use took place, and the buyer, where a sale takes place, want to be able to make reasonable estimates of the Conversion Charge. This worksheet can be used by the property owner, the Assessor or the County Treasurer to project a Conversion Charge. One needs to be careful that when the calculation is made, the dollar per acre Conversion Charge is calculated using the county averages for the county in which the parcels lie. The "[Use-Value Charge for Converting Agricultural Land s. 74.485](#)" lists the latest conversion charges reported by county. A description of this procedure is the "[Agricultural Use-Value Conversion Charge Worksheet](#)."