



Office of Treasurer
Dodge County
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2020 TAX PENALTIES FOR FARMLAND CONVERTED TO DIFFERENT USE

Farmland converted to non-farm uses became subject to a use-value conversion formula on January 1, 2003. The conversion fee is imposed on those who change the use of agricultural property. Under the new formula, the conversion fee is the difference between the average market value of cropland sold in the county and the use-value amount of that land. The conversion fee is applied at different rates based on the number of acres converted. For 10 or fewer acres of farmland, the conversion fee equals 10% of the difference between market value and use value. For 10 to 30 acres, the conversion fee is 7.5% of the difference. The conversion fee for more than 30 acres is 5% of the difference. If the difference is under \$25 per acre, the conversion fee is not assessed.

The conversion fee for land converted in Dodge County in calendar year 2019 is \$324 per acre/30+ acres; \$487 per acre/10 to 30 acres; \$649 per acre/less than 10 acres. The conversion fee is assessed when the land is converted to a residential, commercial or manufacturing use. In addition, land is subject to a conversion fee if it becomes tax-exempt and its use is no longer agricultural. The conversion fee does not apply to cropland or pasture land converted to lands assessed as swamp and waste, forestland or sites for farm buildings. The assessor reviews the classification changes and identifies parcels subject to use conversion fee and notifies the County Treasurer after the Board of Review. The County Treasurer is responsible for the administration of the conversion fee. Under the use-value law, **sellers are required to give buyers notice** that the land has been assessed as agricultural land, whether a conversion fee has been assessed on the land or whether there is a conversion fee deferral on the land. For more information on the use value conversion fee see the Wisconsin Department of Revenue website at <https://www.revenue.wi.gov/Pages/FAQS/slf-usevalue.aspx>

Effective January 1, 2008, 2007 Wisconsin Act 210 requires the Assessor to provide the property owner with a notice that a Conversion Charge may be due when land changes classification from agricultural to residential, commercial, or manufacturing.

The notice shall be in writing and sent by ordinary mail at least 15 days before the meeting of the Board of Review. If the owners address is not known, the Assessor shall provide the notification to the occupant of the property.

When a property has sold and the property owner who may be subject to a Conversion Charge and the current owner are different, the Assessor must provide the Notice of Assessment and Notice of Conversion Charge to both the previous owner and the current owner.

DELINQUENT TAXES ON SPLIT PARCELS

Should current or delinquent taxes be owed on parcels being split, Dodge County encourages property owners to make sure those taxes are paid before the split is processed and recorded. The original parcel “parent parcel” will most likely be deleted, and new parcels “child parcels” will replace the original. Any delinquent taxes owed on a deleted parent parcel will be transferred to the active child parcels by the Dodge County Treasurer’s Office. Any questions, please contact us at the number above.