

## Chapter Tax 18

**DETERMINATION OF THE VALUE AND EQUALIZED  
VALUE OF AGRICULTURAL LAND**

(ss. 70.32 (1r) and 70.57 (3), Stats.)

Tax 18.01 Purpose  
Tax 18.02 Scope

Tax 18.03 Definitions

Note: Chapter Tax 18 was created as an emergency rule effective January 29, 1986.

**Tax 18.01 Purpose.** The purpose of this chapter is to establish a definition of agricultural land for its valuation by the department of revenue and municipal assessors.

History: Cr. Register, July, 1986, No. 367, eff. 8-1-86.

**Tax 18.02 Scope.** This chapter is applicable to all conveyances of agricultural land transferred beginning January 1, 1986.

History: Cr. Register, July, 1986, No. 367, eff. 8-1-86.

**Tax 18.03 Definitions.** (1) (a) "Agricultural land" is the land used by establishments primarily engaged in agricultural production and related services. This includes buildings and dwellings associated with growing production and associated services and the land necessary for their location.

Note: Agricultural lands that have been voluntarily or involuntarily idled and capable of production are specifically included under this definition of agricultural land.

(b) Agricultural land does not include:

1. Swamp or waste, bog, marsh, lowland brush, other wetlands, or other nonproductive land which because of soil or site conditions does not produce and is not capable of producing.

Note: Examples of land that is not agricultural land include rock outcroppings, borrow pits, abandoned and depleted quarries, and other land not used and with no potential for use.

2. Impounded surface water consisting of flooded land behind dams used for storage within defined project boundaries.

(2) "Agricultural production" includes establishments primarily engaged in:

(a) The production of crops, plants, vines, or trees excluding forestry operations.

(b) Keeping, grazing or feeding of livestock for the sale of livestock or livestock products, excluding serums, for livestock increase or for value increase.

(c) Sod farming, maintaining mushroom cellars, and growing medicinal plants under sash or lath.

(d) The production of bulbs, flowers and vegetable seeds, vegetables, melons, berry crops and grapes.

(e) Private fish hatcheries licensed under s. 29.52, Stats.

(3) "Establishments" includes, farms, ranches, dairies, nurseries, orchards and cranberry bogs.

(4) "Livestock" includes cattle, sheep, goats, hogs, poultry, animal specialties including horses, rabbits, bees, pets, fur-bearing animals in captivity and fish in captivity.

History: Cr. Register, July, 1986, No. 367, eff. 8-1-86.