



LOREN OLDENBURG

STATE REPRESENTATIVE • 96th ASSEMBLY DISTRICT

Senate Bill 134

Relating to: farmland preservation agreements, and tax credits

Senate Committee on Agriculture & Tourism

April 20th, 2023

Good Morning, Chair Ballweg and committee members. Senator Testin and I want to thank you for your willingness to hear Senate Bill 134. As a fourth generation farmer I know the value and importance of conserving our farmland. The Farmland Preservation Program allows my fellow farmers to do just that.

In order to participate in the program farmers need to complete a 590 nutrient management plan. The 590 nutrient management plan is something similar to what a farmer of a large CAFO would have to complete. This plan demonstrates the hard work and planning that a farmer does to qualify to take part in the farmland preservation program. The plan goes over guidelines that relate to where manure, organic by-products, or fertilizer can be applied to fields. Regulating these practices within the farmland preservation program helps to protect ground and surface water. Managing these practices protects the soil, lessens erosion and can even help to protect against flooding.

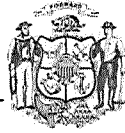
In SB 134 we decreased the length of the agreement from 15 to 10 years. We've also updated the per-acre tax credits that have not been updated since 2009 listed below:

- Per acre of qualifying farmland located in a farmland preservation zoning district, but not a part of a farmland preservation agreement was \$7.50 and moved up to \$10.00
- If you're in a farmland preservation agreement, but not in a farmland preservation zoning district we're changing the rates from \$5.00 to \$10.00 per acre

- If the farmland is in a farmland preservation zoning district and under a farmland preservation agreement the tax credit is going from \$10.00 to \$12.50 per acre
- Creation of a new tax credit category will allow for a \$10.00 per acre credit for any farmland that is located in a farmland preservation area, but only to the extent that the acres are covered by an agricultural conservation easement

It is important to note that this bill was created with DATCP, DOR and the Wisconsin Land and Water Association during the past two legislative sessions. This bill is also widely supported by agricultural and conservation groups who know the importance of Wisconsin Farmers and conservation including: The Wisconsin Farm Bureau Federation, the Wisconsin Farmers Union, Dairy Business Association, and the Wisconsin Land and Water Conservation Association.

Thank you again for hearing Senate Bill 134. This bill will help both farmers and the conservation of Wisconsin farmland. It's important that we keep using farmland for farming so we can keep the soil where it belongs, and prevent runoff.



BRAD PFAFF
STATE SENATOR

April 20, 2023

To: Senate Committee on Agriculture and Tourism
From: Senator Brad Pfaff
Re: Testimony on Senate Bill 134

Chair Ballweg and committee members,

Thank you for holding this hearing on Senate Bill 134. This bipartisan legislation will improve the Farmland Preservation Program that has supported farmland conservation efforts since the 1970s. Many family farmers have participated in this program, including my own, and I'm proud to share my support of this legislation today.

Agriculture generates over \$104 billion in Wisconsin economic activity per year. As the leading contributor to our state's economy and a vital part of our heritage, we need to think creatively and support solutions that will boost agriculture and our farmers.

Unfortunately, participation in the Farmland Preservation Program has declined in recent years. In that same time since 2010, farmland in Wisconsin has declined by about a million acres according to the USDA.

Wisconsin farmers have identified the length of the agreement as too long and the amount farmers can earn through the tax credit as reasons for their decline in the Farmland Preservation Program.

To increase participation and ensure Wisconsin maintains its farmland, this bipartisan bill would increase the tax credits that farmers can earn under the program and decrease the minimum length of farmland preservation agreements.

This legislation would:

- Increase the tax credit from \$7.50 to \$10 for qualifying acres that are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement
- Increase the tax credit from \$5 to \$10 for qualifying acres that are subject to a farmland preservation agreement but are not located in a farmland preservation zoning district
- Increase the tax credit from \$10 to \$12.50 for qualifying acres that are located in a farmland preservation zoning district and are subject to a farmland preservation agreement

- Create a new \$10 tax credit for farmland that is located in a farmland preservation area, but only to the extent that the acres are covered by an agricultural conservation easement
- Decrease the minimum required length of a farmland preservation agreement from 15 years to 10

This bipartisan legislation is a win-win – a win for soil health and water quality, and a win for production agriculture. These changes will make the program more accessible and beneficial for farmers, and encourage the next generation of family farmers to enter the agriculture field.



PATRICK TESTIN

STATE SENATOR

DATE: April 20th, 2023
RE: **Testimony on Senate Bill 134**
TO: The Senate Committee on Agriculture
FROM: Senator Patrick Testin

Thank you to Chairperson Ballweg and the committee for accepting my written testimony on behalf of Senate Bill 134 (SB 134).

Between 2010 and 2021, Wisconsin lost nearly one million acres of farm land; this is a disturbing trend. While farmers are producing more and using fewer resources, it remains critically important that agricultural land does not slip out of production. Preserving farmland ensures the security of our food supply, provides stability to the farming community, and sustains an important tradition.

Representative Loren Oldenburg and I understand the need to protect Wisconsin's farmland. Members of the farming and conservation communities have worked together to help craft SB 134, which updates Wisconsin's farmland preservation program with the goal of increasing participation. This program, originally developed in 1977, provides tax credits to farmers who agree to be in the program for a specified length of time, submit a nutrient management plan, and meet soil and water conservation standards.

Our bill makes several adjustments. First, we propose decreasing the minimum length of agreement between the farmer and the Department of Agriculture, Trade, And Consumer Protection from fifteen years to ten years. Additionally, we increase the following per acre tax credits:

- From \$7.50 to \$10.00 per acre for acres that are located in a farmland preservation zoning district but are not subject to a farmland preservation agreement.
- From \$5.00 to \$10.00 per acre for acres that are subject to a farmland preservation agreement but not located in a farmland preservation zoning district.
- From \$10.00 to \$12.50 per acre for acres that are located in a farmland preservation zoning district and are subject to a farmland preservation agreement.

Finally, we create a new tax credit of \$10.00 per acre of \$10 per acre that may be claimed for farmland that is located in a farmland preservation area, but only to the extent that the acres are covered by an agriculture conservation easement.

Once farmland is developed for other uses it is rarely returned to agricultural production. By revitalizing this program, Rep. Oldenburg and I aim to strengthen Wisconsin's farm economy and its environment for future generations.

This bill has earned support from many groups interested in both agriculture and conservation. Please join the Wisconsin Farm Bureau Federation, Wisconsin Conservation Voters, the Wisconsin State Cranberry Growers Association, Cooperative Network, the Dairy Business Association, Clean Wisconsin, and many others in support of this bill.



To: Senate Committee on Agriculture and Tourism
From: Senator Mark Spreitzer
Re: Testimony on Senate Bill 134
Date: April 20, 2023

Chair Ballweg and committee members:

Thank you for hearing Senate Bill 134, and for the opportunity to submit testimony in favor of this bill. This bill is a reintroduction of 2021 Assembly Bill 54/Senate Bill 68, a bipartisan bill that passed unanimously last session out of both the Senate Committee on Agriculture and Tourism and the Assembly Committee on Agriculture.

The Land Conservation staff in Rock County first brought this issue to my attention in 2019. Over the past two sessions, I have been proud to work with Representative Oldenburg, Senator Testin, and others to convene a bipartisan coalition of legislators, agricultural groups, and farmers to strengthen and support the farmland preservation program. This bill is the result of that work.

SB 134 is a bipartisan bill that will maintain and increase participation in the farmland preservation program by increasing farmland preservation tax credit amounts and making other updates to the program. The farmland preservation program provides a refundable, per-acre tax credit to farmers that commit to keeping their land in agricultural use and that certify compliance with state soil and water conservation standards. Farmers may claim credits for acreage under either a farmland preservation agreement, which is signed between the landowner and DATCP, or a local zoning ordinance that zones the land for agricultural uses.

Unfortunately, farmland preservation tax credit amounts have not increased in nearly 15 years, while the cost of the required soil and water conservation standards, and agricultural inputs, has increased. This has led to a significant and concerning decrease in participation in the farmland preservation program. From 2013 through 2022, the number of participants decreased by 29% and the number of enrolled acres decreased by 23%.

Farmers and county conservation staff across the state have highlighted the need for updating the farmland preservation program to better meet the needs of farmers. A statewide survey of farmers conducted by DATCP emphasized the most significant barriers to participation in the program: the low dollar amount of the per-acre credits and the length of farmland preservation agreement contracts. Nearly half of farmers cited that the farmland preservation program

15th SENATE DISTRICT

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incentives are too low to make participation worth it, and over half stated that they were hesitant to limit what could be done with their land in the next 15 years.

This bill will update and improve the farmland preservation program on multiple fronts. First, the bill will increase farmland preservation tax credit amounts, ensuring that farmers are not losing money by meeting conservation standards. It will also decrease the required length of farmland preservation agreements from 15 to 10 years, allowing farmers greater flexibility in a volatile agricultural economy. Third, the bill will require DATCP and the legislature to regularly review the farmland preservation program and its tax credit amounts, in order to ensure that the program meets the needs of our state's farmers. Fourth, it will allow land within Wisconsin's Purchase of Agricultural Conservation Easement (PACE) program to be eligible for farmland preservation tax credits.

This bill is an important step forward in preserving and protecting Wisconsin farmland for future generations. It will expand options for Wisconsin farmers struggling with a volatile agricultural economy, while incentivizing farmers and local governments to keep land in agricultural use while protecting our state's soil and water.

I am also grateful for the collaboration and support of the Wisconsin Land and Water Conservation Association, the Wisconsin Farm Bureau Federation, the Wisconsin Farmers Union, the Cooperative Network, the Wisconsin Corn Growers Association, and Clean Wisconsin. I am also grateful to DATCP for their collaboration in drafting this bill. In addition, this bill has the support of the Dairy Business Association, the Wisconsin Cattlemen's Association, the Wisconsin Pork Association, the Wisconsin Soybean Association, the Wisconsin State Cranberry Growers Association, the Wisconsin Potato and Vegetable Growers Association, Wisconsin Conservation Voters, the Wisconsin Agri-Business Association, and the Wisconsin Farm Credit Services.

Thank you again for the opportunity to submit testimony on this bill. Please do not hesitate to reach out to my office with any questions.

Sincerely,

Mark Spreitzer
State Senator
15th Senate District

15th SENATE DISTRICT



State of Wisconsin
Governor Tony Evers

Department of Agriculture, Trade and Consumer Protection
Secretary Randy Romanski

RE: Senate Bill 134 Relating to: farmland preservation and tax credits.

Chair Ballweg and members of the Senate Committee on Agriculture & Tourism:

Thank you for the opportunity to submit testimony in support of Senate Bill 134 (SB 134) relating to farmland preservation and tax credits. My name is Katy Smith, and I am the Land and Resource Management Section Manager in the Division of Agricultural Resource Management at the Department of Agriculture, Trade and Consumer Protection (DATCP). I am joined by Wednesday Coye who is the Farmland Preservation Program Manager. I appreciate the chance to share more information with you on how DATCP works to help preserve this valuable part of our state's heritage and economic well-being in partnership with local governments and landowners.

Background:

Wisconsin's farmland preservation program (FPP) was established in the 1970s. It is administered by DATCP and provides land use tools to help ensure the availability and viability of farmland for current and future generations of farmers. The FPP also protects soil and water by requiring that landowners meet state conservation standards if they wish to claim the annual tax credit. The program also encourages farmers and local governments to work together to promote their local agricultural economy.

County conservation departments play an integral role in the success of Wisconsin's farmland preservation program. Each year, in addition to the statutory obligation to conduct soil and water conservation compliance checks, these departments support local efforts to certify new farmland preservation zoning districts, designate new Agricultural Enterprise Areas (AEAs) and enroll landowners in farmland preservation agreements. The increased number of zoning districts and AEAs opens the door for more farmland owners to participate in FPP.

Throughout the years, there have been many conversations on how to improve our state's farmland preservation program. The most recent changes were adopted by 2009 Act 28. That law established the current framework of the program by creating a three-tiered system of tax credits.

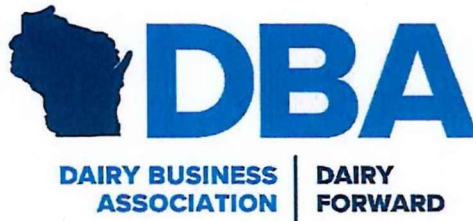
DATCP believes the proposed changes in SB 134 to the farmland preservation program will increase interest in the program, protect our state's farmland, support conservation, and promote investment in Wisconsin agriculture. We look forward to working with the bill author, members of the committee and the legislature this session.

Thank you for the opportunity to provide information on SB 134. Wednesday and I would be happy to answer any questions committee members may have.

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April 20, 2023

Senate Committee on Agriculture and Tourism

Testimony in favor of SB 134, Farmland Preservation Program (FPP) agreements and tax credits

Chairwoman Ballweg, Ranking Member Pfaff and committee members,

Thank you for scheduling this hearing on Senate Bill 134, which will increase tax credits for participating members in the farmland preservation program while protecting agricultural land. This bill ensures land and water conservation practices employed by our producers are recognized and encouraged. DBA supports SB 134 because it will expand access to the program at a time when ag land and farm numbers are declining. This action will help preserve our state's farmland for future generations of farm families.

In order to receive the tax credit, FPP participants must demonstrate they are in compliance with state conservation standards. Every four years, county conservation departments are required to ensure participant compliance with the standards upon which participants are granted a certificate of compliance. This process can be a considerable workload on local staffing resources in counties with high FPP participation.

Additionally, a shorter 10-year FPP contract would incentivize more landowners to participate in the program. The current 15-year length of contract has been seen as an obstacle to participation.

Finally, farmland preservation is a win-win for agriculture and conservation: in exchange for farmers keeping agriculture land in production and meeting baseline conservation standards, farmers earn a renewable tax credit.

Thank you for your time today and for your consideration of SB 134. Please move this bill forward for consideration by the full Senate.

Sincerely,

Chad Zuleger
Director of government affairs
Dairy Business Association

DATE: April 20, 2023

TO: Members of the Senate Committee on Agriculture and Tourism

FROM: Wisconsin Farm Bureau Federation

RE: **Support for Senate Bill 134: farmland preservation tax credits**

Chair Ballweg and Members of the Committee, thank you for taking the time to hear SB 134 updating the requirements and benefits of the Farmland Preservation Program. My name is Tim Fiocchi and I am the Senior Director of Government Relations for the Wisconsin Farm Bureau Federation.

Thank you to Senator Testin and Representative Oldenburg for authoring SB 134 to make needed updates to the requirements and incentives for farmers to participate in the Farmland Preservation Program. Participation in the program requires farmers to complete and implement a nutrient management plan which is a substantial undertaking and provides important benefits for soil and water quality in Wisconsin. The cost to farmers to comply with nutrient management plans has increased significantly since the program incentives were implemented, and in recent years interest in participating has dipped.

Under the bill the mandatory minimum period for enrollment in the program would decrease from 15 years to 10 years, providing participants more flexibility in planning for the future while still maintaining a strong commitment to preserving agricultural lands. The bill increases financial incentives for farmers to participate to more closely reflect the cost of compliance. This would be the first increase in rates since 2009.

We believe these adjustments are necessary to maintain participation in the program and continue to preserve farmland and improve soil and water quality throughout Wisconsin. Farm Bureau strongly encourages the Committee to support SB 134.



Wisconsin Land+Water Conservation Association

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Testimony of WI Land+Water Executive Director Matt Krueger in Support of Senate Bill 134

Senate Committee on Agriculture and Tourism

April 20, 2023

Dear Chair Ballweg, Vice-Chair Tomczyk, Ranking Member Pfaff, and Committee Members,

WI Land+Water is a nonprofit, nonpartisan membership organization that represents 800 boots-on-the-ground county conservation department staff and elected county land conservation committee members across the state. On behalf of those members, I submit my testimony in favor of SB 134.

WI Land+Water has enthusiastically supported versions of the bill during the last two legislative sessions, one reason for which is that our members called for similar improvements to the Farmland Preservation Program (FPP) at our 2019 annual membership meeting. As such, we are excited to see it reintroduced this session, and want to thank and acknowledge the offices Sen. Testin and Reps. Oldenburg and Spreitzer for their leadership on this bill, and the entirety of this bipartisan committee for your support of this bill.

FPP is a win-win for agriculture and conservation: in exchange for farmers keeping agricultural land in production and meeting baseline conservation standards, they receive a renewable tax credit. Improving and modernizing this program makes a lot of sense at this particular moment, as every year we are losing too many acres of valuable farmland in the state.

We support the proposed increase of FPP tax credits, which have not been adjusted since 2009. A 2018 DATCP FPP survey found that one in three participants felt the tax credit was too low to warrant signing a contract. Increased tax credits could represent a real incentive for farmers to participate in the program. Increased program participation would not only preserve farmland from development, but would mean that more farmland is meeting baseline conservation standards, which is a requirement for program participation.

We also support the provision to use an agricultural index to adjust FPP tax credits for inflation, as failing to do so will eventually return us to the point we are at today—where depressed tax credits are negatively affecting program participation. Though we do not support reducing the contractual terms of programs with conservation benefits as a general practice, in this situation it makes sense to do so, as the current 15-year program contract length was seen as an obstacle to participation, according to the same 2018 DATCP survey.

While we support this bill, a key provision of importance to WI Land+Water's members that existed in previous versions of the bill has been removed from this one. That provision would have allowed undersubscribed farmland preservation planning grant funds to be used by local units of government and tribes to offset program administrative and implementation expenses.

The reason that provision was important is that county conservation departments play a vital role in making FPP work; every four years, they visit the farms of participating landowners to ensure program standards are being met, and to issue a certificate of compliance that allows the landowner to receive their tax credit. There are many related administrative program duties, as well. In counties with robust FPP acreage, administration and implementation of the program is a substantial workload that falls to the conservation department staff, constituting more than a full-time position, in several cases.

We are hopeful that this important provision can be addressed in future legislation, because if this bill passes and successfully increases FPP participation, it will be an even greater workload on counties who receive no specific compensation from the state for program administration and implementation, which could act as a bottleneck to program expansion and success.

In closing, we are very supportive of SB 134, and think its passage would be a good step forward for both Wisconsin's farms and its natural resources.

Thank you for the opportunity to provide comment.

Advocates for locally led
conservation



wisconsinlandwater.org

FARMLAND PRESERVATION

Budget Priority 2:

Improve and modernize the DATCP Farmland Preservation Program (FPP) by increasing participant tax credits and expanding grant implementation reimbursements to local units of government, as proposed in 2021-22 Senate Bill 68.



LEARN MORE:

[wisconsinlandwater.org/
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CONNECT:

Matt Krueger,
Executive Director

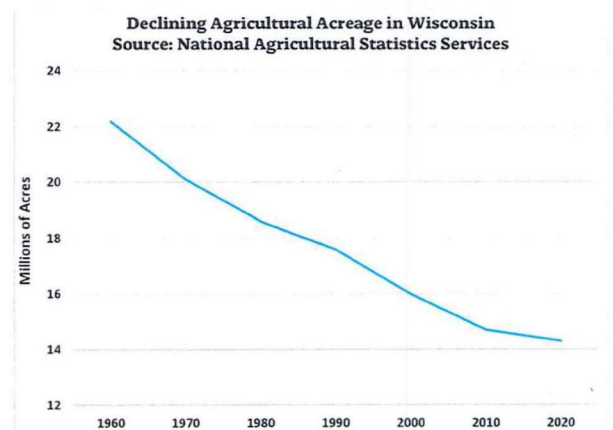
matt
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THIS INVESTMENT IN CONSERVATION

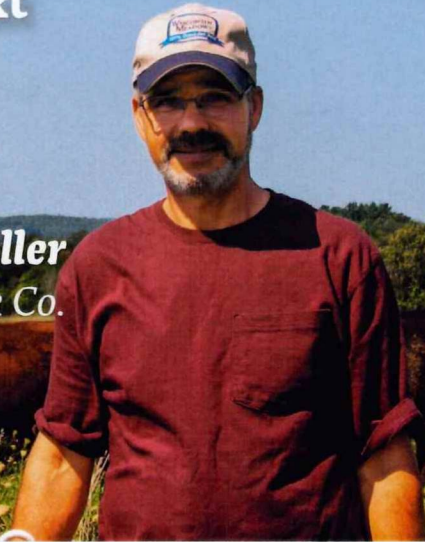
Agriculture is vital to Wisconsin's economy and cultural identity. In 1978, the Farmland Preservation Program was established to ensure Wisconsin maintains this vibrant farming community for future generations. Improving and modernizing the program will build on our state's rich conservation legacy.

- **Makes a successful conservation program even better**, providing farmers an incentive to maintain their land, while meeting standards that protect soil and water resources.
- **Increases and simplifies FPP program tax credits, leading to greater landowner participation.** FPP tax credits have not been adjusted for a decade. Consolidating and increasing the three incentive tiers of \$5, \$7.50, and \$10 per acre to two tiers of \$10 and \$12.50 per acre will modernize the program.
- **Expands eligibility of FPP planning grant funds to support program implementation.** Counties, local municipalities, planning commissions, and tribal governments should be supported for their role in implementing FPP.
- **Demonstrates responsiveness to Wisconsin taxpayer concerns.** These proposed changes remove barriers to FPP participation previously indicated in landowner surveys.
- **Protects more Wisconsin farmland, which is rapidly declining.** From 1950-2000, farmland acreage declined by nearly one-third.



“ I would like to leave a place for the next generation that will be profitable and excitable to farm, because those two things keep you on the farm.

Roman Miller
Sauk Co.



CONSERVATION WORKS FOR FARMERS

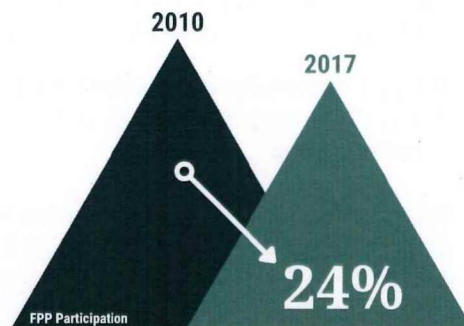
The Farmland Preservation Program is the only state conservation compliance program that rewards landowners for their stewardship of the land and their commitment to future generations of farmers. With the rising costs associated with farming and growing pressure from urban development, the current tax credits are too modest to entice farmers to enroll.

MODERNIZING THE PROGRAM WILL



Protect Local Resources

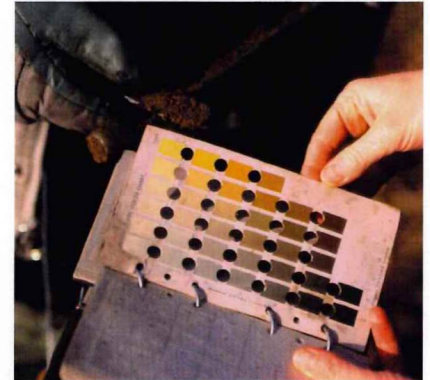
FPP farmers are not only protecting farmland from development, **they are also dedicated to improving the land they intend to pass along to the next generation.** Certification through the county ensures they are meeting the state's soil and water conservation standards.



Increase Participation

FPP Participation has declined, **down 24% from 2010 to 2017.**

A 2018 DATCP FPP survey showed modest tax credits and FPP agreement length may be two obstacles to program participation.



Provide Technical Support

County conservation staff support landowners enrolling in the program, offer guidance for improving farmland, and conduct compliance checks needed to qualify for the tax credit.



WI Land+Water is a 501(c)(3) non-profit, membership organization that supports the efforts of 450 county land conservation committee (LCC) supervisors and 370 professional staff in 72 county land and water conservation department (LWCD) offices. We provide training and education, develop conservation standards, promote youth education, build partnerships, and advocate for our members.



UNITED TO GROW FAMILY AGRICULTURE

Thursday April 20th, 2023

Senate Committee on Agriculture & Tourism

Re: Senate Bill 134: Relating to: Farmland preservations agreements and tax credits.

Michelle Ramirez-White –Policy Coordinator, Wisconsin Farmers Union

Chair Ballweg and members of the committees, thank you for the opportunity to submit testimony in support of Senate Bill 134.

Wisconsin Farmers Union is a member-driven organization, committed to enhancing the quality of life for family farmers, rural communities, and all people through educational opportunities, cooperative endeavors, and civic engagement. Our state chapter was founded in 1930, and we proudly represent around 2,000 farming families in Wisconsin.

Wisconsin Farmers Union's grassroots, member-driven policy reads:

“The Farmland Preservation Program has been valuable in helping to ensure the economic vitality of Wisconsin agriculture since 1977. Wisconsin Farmers Union affirms its endorsement of the Farmland Preservation Program as a valuable tool for improving the economic condition of our members. Revisions to the program as part of the Working Lands Initiative have strengthened Farmland preservation, with an emphasis on collecting early release fees and the continuation of a refundable tax credit.”

“We endorse the tax relief benefits under the Farmland Preservation and Homestead Credit programs, and support expanding these programs to provide property tax relief to more family farms. We favor maintaining the state’s share of public-school funding at 66% or higher. We call on the State to examine current spending and revenue-generating policies.”

This bill is timely and necessary. The loss of farmlands is a sad reality in our country. Over the years, the land available for farming and agriculture has dwindled. In fact, since 2010, farmland has declined by about one million acres. According to the USDA Census of Agriculture, Wisconsin lost 6,300 farms between 2012 and 2019. We know once farmland is lost, it rarely goes back into production.

Unfortunately, the lack of access to affordable farmland is one of the biggest barriers to new farms getting started. This problem will continue to grow as the amount of farmland in Wisconsin shrinks. Acreage and participation in the farmland preservation program has

fallen over the last decade. SB 134 seeks to address the primary reasons that farmers are reluctant to enroll.

An additional benefit to expanding the Farmland Preservation Program is improving soil and water quality in rural areas. Farmers who sign up for the farmland preservation tax credits agree to comply with soil and water conservation standards. Increasing the tax credit amounts will help farmers cover the cost of meeting the conservation standards set by the program.

WFU member Daniel Kvalheim, 3rd generation farmers in Sun Prairie Township,

“My family’s experience with the Farmland Preservation agreements started with my dad and mom in the 1970s and we have been a part of the program since that time. My wife Lori, and I purchased the farm on land contract in 1985 and in 2016 brought our son Kristen into the ownership also on land contract completing a succession plan to the next generation.⁸ We have benefited from the program every year monetarily: our property tax bills for the last 9 years totaled \$120,547. Our return from FP was \$10,704. This is appreciated. As a former Agriculture Educator I also believe the strong component of conservation practice and nutrient management is extremely important and a lasting benefit of FP involvement. As legislators, anything you can do to help make farming and rural life more affordable will be appreciated. Removing more of the burden of property tax through farmland preservation is one step.”

Thank you for this opportunity to share my thoughts and those of the Wisconsin Farmers Union’s on this issue. I hope you will support both farming and conservation in Wisconsin by passing SB 134.

Sincerely,

Michelle Ramirez-White, Policy Coordinator

mramirezwhite@wisconsinfarmersunion.com or call 715-450-9507