

## 2020 Agricultural Assessment Guide for Wisconsin Property Owners

B. Agricultural land State law defines agricultural land as land, exclusive of buildings and improvements and the land necessary for their location and convenience, which is devoted primarily to agricultural use as defined by rule. Descriptions and definitions, including the definitions of "parcel of agricultural land" and "land devoted primarily to agricultural use," are provided in the sec. Tax 18, Wis. Adm. Code (July 2018 Register).

### d. Pasture

1) Land devoted to grazing or feeding of livestock – for the sale of livestock or livestock products

2) Poor soil characteristics in productivity, slope, drainage, erosion or rockiness: » Distinct areas where livestock do not enter (ex: slope, rocks, water, or natural boundaries are classified as undeveloped or forest land) » Open pasture land with first, second or third grade soil productivity ratings should be categorized as such

### 3) Pasture types/information

a) Open pasture and cut-over land • Open pasture – is only classified as pasture if the soil cannot ever be tilled due to poor soil conditions • Cut-over land – includes land with timber removed and its current predominant use is pasture

b) Wooded and wetland pasture Active grazing keeps the undergrowth in check. This condition is apparent when one compares wooded/wetland pasture to un-pastured woodland or wetland. Generally, un-pastured woodland not grazed on will have much thicker undergrowth, especially during the growing season. An assessor should consider if the predominant use of woodland or wetland is pasture. The land should be pastured daily or on a reasonably periodic basis. To be classified as pastured, a wooded area needs more evidence than a few paths or occasional use. Land with non-existent or severely limited growth is not considered pasture. Marshland used for pasture is not classified as undeveloped (Class 5). Cultivated pastured marshland should be categorized as first, second or third grade tillable cropland. c) Pasture eligibility To be eligible as pastureland, the land must fit the definition in Chapter Tax 18 and meet all these requirements: • Primary use - keeping, grazing or feeding livestock • Land was never successfully plowed or if it was plowed, cultivation must be abandoned due to poor soil characteristics • Land must: » Be primarily used for keeping, grazing, or feeding livestock » Never have been successfully plowed or if it has been plowed, cultivation has been abandoned due to poor soil characteristics » Be devoted primarily to and » Be predominantly used as pasture » Be substantially grazed by the livestock » Be fenced to adequately prevent animals from straying