



Office of Treasurer Dodge County Administration Building



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2025 TAX PENALTIES FOR FARMLAND CONVERSION

The Agricultural Use Conversion fee is a **ONE-TIME** fee applied when the agriculture assessed land is converted to a residential, commercial, manufacturing, or tax-exempt assessment.

The conversion fee for land converted in Dodge County during calendar year 2024:

Less than 10 acres: \$997.00 per acre

10 to 30 acres: \$ 748.00 per acre

30+ acres: \$ 498.00 per acre

Annually, the assessor reviews assessment classifications changes and identifies parcels subject to the agricultural 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 conversion fee has been assessed on the land, or whether there is a conversion fee deferral on the land. The Assessor must also provide the Notice of Assessment and Notice of Conversion Charge to both the previous and current owners.

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>

For all other questions regarding this conversion fee please contact your local assessor. The assessor determines if your assessment classification has changed and is the only one who can rescind that determination.

DELINQUENT TAXES ON SPLIT PARCELS

Dodge County requires property owners to make sure delinquent and current taxes are paid before a split is processed and recorded.

NEW TAX BILL FOR SPLIT PARCELS

Property splits occurring after January 1 will be reflected on the following year's tax roll and bill. Taxpayers who receive a tax bill for a parcel that was split and then sold during the year should review their closing statement from the sale to determine which party is responsible for the tax bill.