CHAPTER 7: AGRICULTURAL, NATURAL, & CULTURAL RESOURCES

Under the law, any landowner of a demonstrated "marketable non-metallic deposit" may register the site for mining. Local zoning authority can object to the application if the zoning does not permit it. Registration expires after a 10-year period and may be extended for a single 10-year period if it is demonstrated that commercially feasible quantities continue to exist at the property. Otherwise, remediation action is required.

Towns rezoning property in a manner consistent with a Comprehensive Plan are not required to permit non-metallic mining operations that are inconsistent with the plan.

Soils

Soils are the physical base for development and agriculture. The more than 40 soil types found in Black Creek are identified on the *Soil Types Map*. Five soil associations (grouping of individual soil types based on geographic proximity and other characteristics) are present in the Black Creek community: Hortonville-Symco, Carbondale-Keowns-Cathro, Menominee-Grays-Rousseau, Winneconne-Manawa, and Onaway-Solona.⁵

Occupying the majority of the Town and Village are the loam soils of the Hortonville-Symco association. Formed under mixed hardwood forests, the surface layer of these soils is a black silt loam. Hortonville soils are well drained occupying gently to steeply sloping plains and ridges. Symco soils are somewhat poorly drained and lie on flat to gently sloping plains. Both soils are well suited for crop production, although Symco soils often require drainage improvements.

Generally, soils near the Duck Creek and Black Creek are the soils of the Carbondale-Keowns-Cathro association. This association consists of nearly level soils in depressional areas and drainageways. These soils are poorly drained and nearly level. Most areas of this association remain in wooded wetlands and are best suited for wildlife habitat.

Soils of the Menominee-Grays-Rousseau association are found in the southwest corner of the Township. Rousseau loamy fine sand is the predominant soil in this grouping. This soil is gently sloping and is moderately well to well drained. Low natural fertility somewhat limits the productivity of these soils for raising crops.

Soils of the Winneconne-Manawa association are found to the west of the Village. Winneconne soils are well drained and nearly level to sloping. These silty clay loams are found somewhat higher on the landscape than the similar Manawa soils that formed in drainageways and depressions. Both soils are extensively cropped, but inadequate drainage limits productivity in some areas.

Soils of the Onaway-Solona association are found in the northwest corner of the Township. This association consists of nearly level to moderately steep soils on glacial till plains. Most crops commonly grown in the county do well on soils of this classification. Most of this association is used for crops, permanent pasture, or woodlands. There are limitations with this soil association for septic tank adsorption and other non-farm uses.

The maps illustrate the different soil types in Black Creek and their ability to support development. Knowledge of their limitations and potential difficulties is important in evaluating crop production capabilities and other land use alternatives, such as residential development. Soil problems that limit

⁵ Soil Survey of Outagamie County, United States Department of Agricultural Soil Conservation Service, 1978.

development potential include: slumping, compaction, erosion and high water tables. Severe soil limitations do not always mean a site cannot be developed, but rather that more extensive construction measures may have to be taken to prevent damage to the land or structures. These maps are important reference tools for predicting development patterns. These maps should not be used as the primary data source when developing a parcel. Individual soil surveys and other tools should be used.

The soils that are capable of supporting building development (i.e. dwellings with basements) are illustrated on the *Building Suitability Map*. In the Black Creek community, areas identified as "severe risk" are not recommended for development given wet conditions.

The Sanitary Suitability Map is very similar to the Building Suitability Map, but more areas are classified as able to accommodate on-site sanitary systems than building foundations in the southwest corner of the Town.

AIR QUALITY

The following information is from the Wisconsin Department of Natural Resources:

"A few common air pollutants are found all over the United States. These pollutants can injure health, harm the environment and cause property damage. EPA calls these pollutants criteria air pollutants because the agency has regulated them by first developing health-based criteria (science-based guidelines) as the basis for setting permissible levels. One set of limits (primary standard) protects health; another set of limits (secondary standard) is intended to prevent environmental and property damage. A geographic area that meets or does better than the primary standard is called an attainment area; areas that don't meet the primary standard are called non-attainment areas."

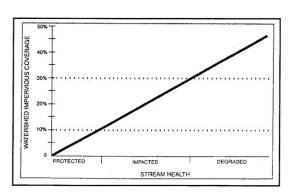
Outagamie County is an attainment area. The nearest air quality monitoring stations are located in the cities of Appleton and Green Bay.

NATURAL RESOURCES PLAN

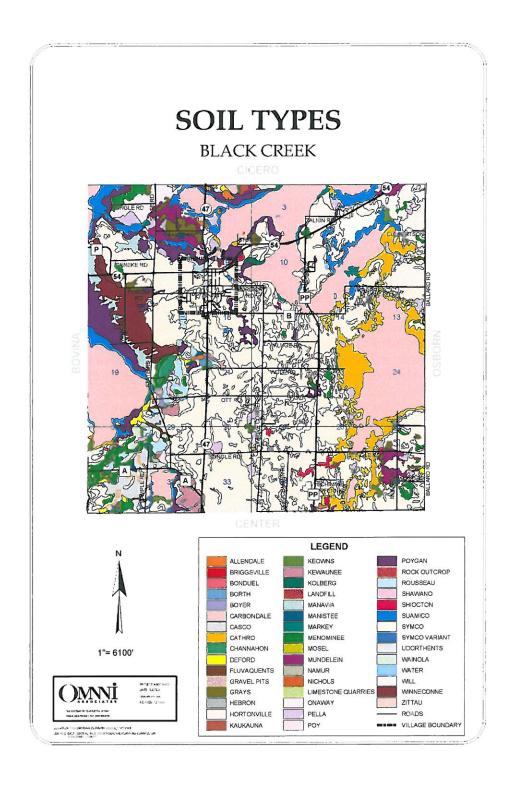
NONPOINT SOURCE WATER POLLUTION

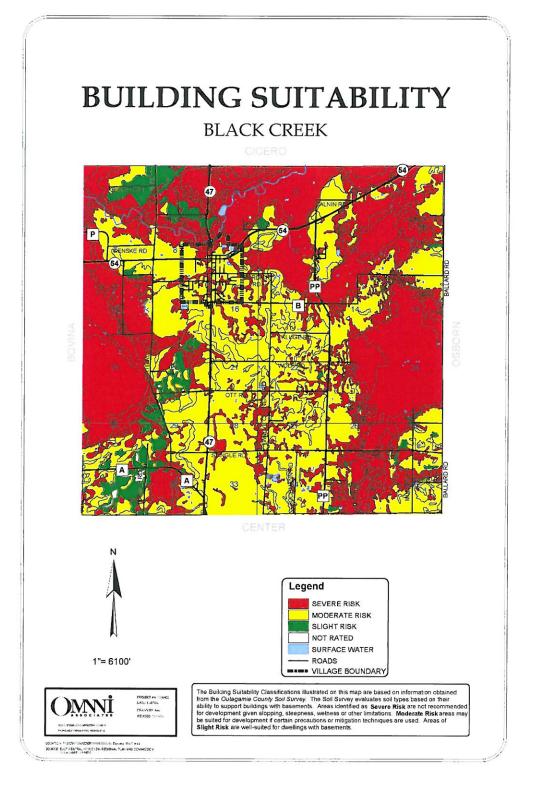
Impervious Surface

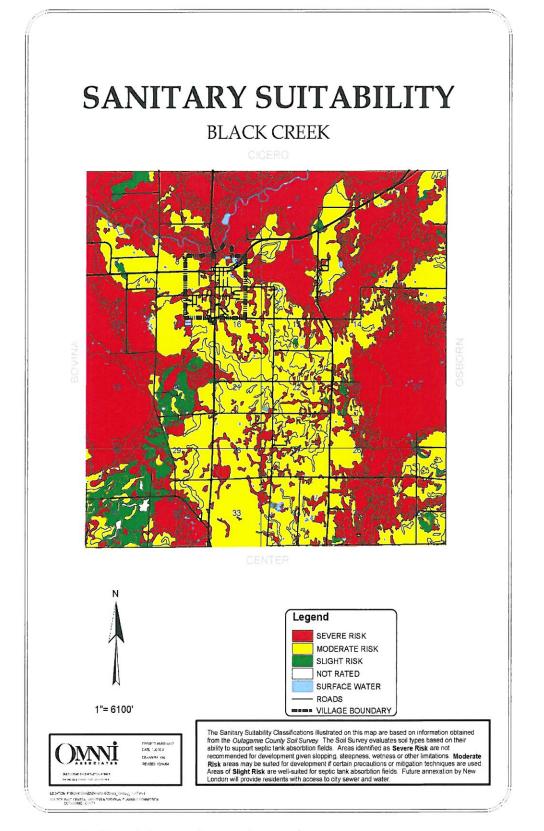
A correlation exists between the percentage of impervious surface in a watershed and surface water quality (see graph). Stormwater runoff from impervious surfaces such as roads and roofs has an adverse effect on surface waters. As the percentage of impervious surfaces increases in a watershed, lakes and streams experience greater degradation from stormwater runoff.



Courtesy Center for Watershed Protection







According to the Center for Watershed Protection (CWP) in Ellicott City, Maryland, more than 30 different scientific studies have documented that stream, lake, and wetland quality declines sharply when impervious cover in upstream watersheds exceeds ten percent.

Agricultural Fields

Conventional agricultural practices expose topsoil to erosion from wind and precipitation. Plowed fields, row crops, the conversion of wetlands, and the overuse of commercial pesticides and fertilizers all intensify nonpoint source pollution loading to surface waters. By utilizing techniques such as conservation tillage, nutrient management planning, wetland restoration, grazing management, cover crops, and agricultural buffers, farmers can dramatically reduce nonpoint source pollution as well as the cost of farming.

Lawn Fertilizers, Herbicides, and Pesticides

Wisconsin and Minnesota residents use more fertilizers and pesticides on their lawns per capita than those of any other state.⁶ Upwards of 95% of the chemicals applied to residential lawns are washed into storm drains and then into nearby creeks and streams following rain events. In northern climates, turf grass effectively utilizes fertilizer only during the fall. Fertilizers applied during spring and summer months contribute to algae blooms and eutrophication of surface waters. Moreover, many turf grass herbicides/pesticides, even those that claim to be focused on specific weeds or pests, kill beneficial organisms and are suspected causal factors in a number of autoimmune and endocrine illnesses in people and pets.

On April 1, 2010, state regulations took affect that restrict the use, sale and display of turf fertilizer that is labeled as containing phosphorus or available phosphate. This type of fertilizer cannot be applied to lawns or turf in Wisconsin except in certain cases.

CONSERVATION-BASED DEVELOPMENT

Conservation-based development is a tool that is intended to minimize the amount of disturbance to the natural landscape by preserving onsite resources identified during the planning stages of development. Resources commonly targeted for preservation include wetlands, streams and ponds, riparian corridors, natural or sensitive habitat areas, steep slopes, view sheds, and agricultural lands.

The goal is to successfully integrate a development with its environment and unique natural surroundings, rather than having the environment functioning apart from the development altogether. Such an approach minimizes the site disturbance footprint by confining development to within existing open spaces and taking advantage of site topography by constructing roads on natural ridgelines. A conservation-based development typically involves a developer and his/her team of surveyors, engineers, and landscape architects conducting site assessments to identify features of interest to preserve from which a design layout is generated.

The following principles are integral to an effective conservation-based development design:

- Preservation and protection of natural drainage patterns.
- Maintenance of existing topography.

⁶ Source: USEPA, Fertilizer and Pesticide Use on Turf Grasses in the U.S. and their Effects on Surface Waters, 1998.

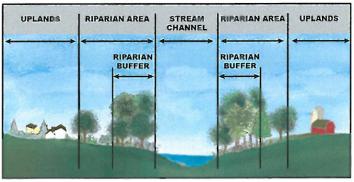
- Clearing and grading as little as possible.
- Minimize the amount of impervious cover.
- Maintaining a community determined ratio of preserved open space to developed area.

Local governments may implement conservation-based concepts for residential development within the zoning and subdivision ordinances and for commercial and industrial development through the site plan review process. For additional information related to conservation-based development for subdivisions please refer to *Chapter 2: Housing*.

RIPARIAN BUFFERS⁷

Riparian buffers are zones adjacent to water bodies such as lakes, rivers, and wetlands that protect water quality and wildlife, including both aquatic and terrestrial habitat. These zones minimize the impacts of human activities on the landscape and contribute to recreation, aesthetics, and quality of life.

Buffers can include a range of complex vegetation structure, soils, food sources, cover, and water features that offer a variety of habitats contributing to



Courtesy USEPA

diversity and abundance of wildlife such as mammals, frogs, amphibians, insects, and birds. Buffers can consist of a variety of canopy layers and cover types including: ephemeral (temporary-wet for only part of year) wetlands, ponds, and spring pools; shallow and deep marshes; wetland meadows; wetland mixed forests; grasslands; forests; and prairies. Riparian zones are areas of transition between aquatic and terrestrial ecosystems that provide numerous benefits to wildlife and people including pollution reduction and recreation. Riparian buffers are widely considered to be the single most effective protection for water resources.

NATIVE LANDSCAPES

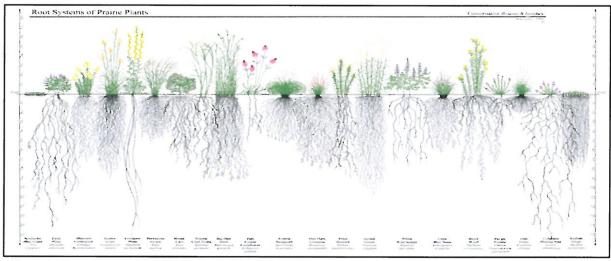
A native landscape is generally defined as one comprised of species that occur naturally in a particular region, ecosystem, or habitat and that were present prior to European settlement. Landscaping with native wildflowers, grasses, shrubs, and trees improves the environment. Natural landscaping brings a taste of wilderness to urban, suburban, and corporate settings by attracting a variety of birds, butterflies, and other animals. Once established, native plants do not need fertilizers, herbicides, pesticides or watering, thus benefiting the environment and reducing maintenance costs.⁸ The benefits of native landscapes include:

Environmental - Once native plants are returned to the land, many species of birds, mammals, reptiles and beneficial insects return as well, restoring a vital part of the web of life. Landscaping with natives enriches the soil, decreases water run-off, and filters the pollution caused by nonpoint source pollution from commercial sites, subdivisions, parks, and farms.

⁷ Excerpted from Managing the Water's Edge: Making Natural Connections, USEPA

⁸ Excerpted from Landscaping with Native Plants in the Great Lakes Region, USEPA.

- Economic Over the long term, native landscaping is more cost-effective than traditional landscaping and requires no fertilizers, pesticides, or irrigation. Natives also increase infiltration reducing the need for expensive stormwater management infrastructure (see image above).
- Aesthetic While traditional landscapes use one or two species of grass, native landscape designs can include dozens of species of trees, shrubs, grasses, and wildflowers. Each is unique and constantly evolving, and thrives in wet, dry, sunny, and shaded locations.
- Educational Native landscapes provide hands-on opportunities for people of all ages to learn about habitats and ecosystems.



Comparing the root system of typical turf grass (far left) with those of grass and flower species native to Wisconsin. Deeper root systems provide greater opportunities for infiltration of precipitation and snow melt thereby reducing the incidents of flood events. Courtesy Conservation Research Institute

CULTURAL RESOURCES

Historical and cultural resources are valuable community assets warranting preservation. The term "cultural resources" typically refers to historic buildings and structures and archaeological sites; however, municipalities are granted the authority to identify the places that are cultural significant within their boundaries irrespective of the National Register of Historic Places or the State Historical Preservation Office. One of the most effective ways to do so is through a local historic preservation ordinance. A historic preservation ordinance can establish procedures to designate historically and culturally sensitive properties and places and to review projects that have the potential to negatively affect these important places.

Another way in which local governments can protect historically significant structures and places is through the use of overlay zoning in the zoning ordinance. An overlay zone is an additional layer of regulations for a particular area that is laid atop the underlying or base zoning regulations. A design review board, site plan review committee, or historic preservation commission administers the regulations within the historic overlay zone.

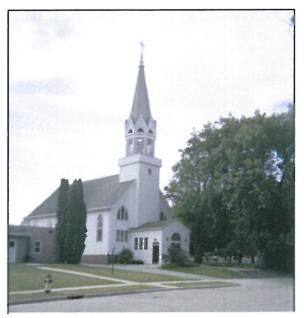
Finally, the designation of 'secondary conservation areas' within the conservation subdivision components of a local subdivision ordinance allows a community to identify structures and places that should be preserved during the residential development process.

CHURCHES

There are four churches in the Black Creek Community. The churches are identified on the *Utilities and Community Facilities Map*.

- St. Mary's Church
- Immanuel Evangelical Lutheran Church
- Community Bible Church
- St. John's United Church of Christ

Numerous facilities also exist beyond Black Creek in nearby communities. Residents have easy access to these nearby facilities via town and county roads and the STH 47 and STH 54 corridors.



St. Mary's Church, Village of Black Creek, WI

CEMETERIES

There are six cemeteries in the Black Creek Community. The cemeteries are identified on the *Utilities and Community Facilities Map*.

- St. Mary's Cemetery
- Lutheran Cemetery
- Lutheran Cemetery

- Sassman Cemetery
- St. John's Cemetery
- Town Cemetery

LIBRARIES

The Black Creek Village Library is located at 507 South Maple Street. Information about this facility is provided in the Utilities and Community Facilities Chapter.

MUSEUMS

Museums protect valuable historic resources for community enjoyment. There are several museums and other historic resources located nearby in Appleton and Green Bay. Residents are welcome to visit these facilities and enjoy the exhibits and other amenities they have to offer. Likewise, additional historic resources can be found in other nearby communities accessible via STH 47, STH 54, and I-41. There are no museums or historic districts currently located in the Town or Village.

WISCONSIN STATE HISTORICAL SOCIETY9

The mission of the Wisconsin State Historical Society (WSHS) is to maintain, promote and spread knowledge relating to the history of North America, with an emphasis on the state of Wisconsin. WSHS helps people connect to the past by collecting, preserving, and sharing stories. Its guiding principles are to:

- Reach out and partner with the broadest possible public.
- Present and promote sound and authentic history.
- Share its riches of staff, collections and services in ways that captivate and respect its many audiences.
- Collect and safeguard evidence of Wisconsin's diverse heritage according to the highest standards of stewardship

Architecture and History Inventory

The Wisconsin Architecture and History Inventory (AHI) is a digital source of information on more than 140,000 historic buildings, structures and objects throughout Wisconsin. Each property has a digital record providing basic information about the property and most include exterior images. The AHI contains information on buildings, structures, and objects that illustrate Wisconsin's unique history. It documents a wide range of historic properties such as round barns, log houses, cast iron bridges, small commercial buildings, and Queen Anne houses, among others. As of April 2015, the AHI listed thirty structures within the Town and/or Village of Black Creek.

Inclusion in the AHI conveys no special status or advantage. The inventory is merely a record of the property resulting from site reconnaissance conducted by staff of the Wisconsin State Historical Society.





Local structures listed on the AHI

CULTURAL RESOURCES PLAN

SECONDARY CONSERVATION AREAS

As discussed in *Chapter 4: Housing*, conservation subdivisions provide a means by which local government, landowners, and developers may preserve important natural and cultural features present on a given piece of property. They do so by identifying *secondary conservation areas* (SCA) to be preserved during the residential development process. Unlike primary conservation areas (wetlands, flood plains, steep slopes, etc.), SCAs are cultural, natural, and agricultural resources that hold particular value within a given community. Examples of cultural SCAs may include architecturally significant homes, structurally

⁹ Excerpted from Wisconsin State Historical Society website, 2015.

sound barns, fencerows, and windmills, among others. Most importantly, SCAs are determined at the local level based upon local values. The local government has the authority to require or encourage SCAs.

HISTORIC PRESERVATION

The term historic preservation refers to the protection, rehabilitation, restoration, and reconstruction of cultural resources. Cultural resources can include structures, sites, and objects having historical, archaeological, social, or cultural significance within a community. Historic preservation ordinances are the tool typically utilized by local government to protect cultural resources.

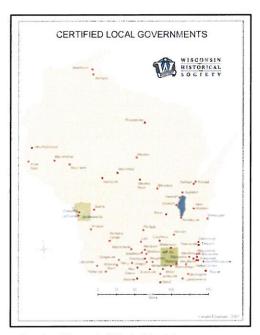
Historic preservation ordinances provide protection to individual sites and structures or historic districts through a permitting process that requires advance review of proposed projects by a preservation commission or other administrative body. While similar in many respects, preservation ordinances can differ widely from place to place. Variations arise due to differing levels of political support for preservation. The most effective ordinances are tailored to meet the individual needs of the community and the resources being protected.

CERTIFIED LOCAL GOVERNMENT PROGRAM¹⁰

Local units of government that have enacted historic preservation ordinances may consider being certified to participate in the state and federal Certified Local Government (CLG) program. The CLG program provides special grants to fund planning and educational activities. The Division of Historic Preservation at the Wisconsin Historical Society administers the CLG program. Wisconsin has forty-four Certified Local Governments.

Jointly administered by the NPS in partnership with SHPOs, the CLG program is a cost-effective local, state and federal partnership that promotes historic preservation at the grassroots level across the nation. Working closely with such national organizations as the National Association of Preservation Commissions, the CLG program seeks:

- To develop and maintain local historic preservation programs that will influence the zoning and permitting decisions critical to preserving historic properties.
- To ensure the broadest possible participation of local governments in the national historic preservation program while maintaining preservation standards established by the secretary of the Interior.



Courtesy Wisconsin Historical Society

¹⁰ Excerpted from Wisconsin Historical Society website.

AGRICULTURAL, NATURAL, AND CULTURAL RESOURCE PROGRAMS

The following pages describe the various federal, state, and local programs that are available to aid the Town and Village in implementing its agricultural, natural, and cultural resources plan.

UNITED STATES DEPARTMENT OF AGRICULTURE

Conservation Reserve Enhancement Program

The Conservation Reserve Enhancement Program (CREP) is an offshoot of the Conservation Reserve Program, the country's largest private-land conservation program. Administered by the Farm Service Agency, CREP targets high-priority conservation issues identified by local, state, or tribal governments or non-governmental organizations. In exchange for removing environmentally sensitive land from production and introducing conservation practices, farmers, ranchers, and agricultural landowners are paid an annual rental rate. Participation is voluntary, and the contract period is typically 10–15 years, along with other federal and state incentives as applicable per each CREP agreement.

Natural Resource Conservation Service - Environmental Quality Incentives Program

The Environmental Quality Incentives Program (EQIP) is a voluntary program that provides financial and technical assistance to agricultural producers through contracts up to a maximum term of ten years in length. These contracts provide financial assistance to help plan and implement conservation practices that address natural resource concerns and for opportunities to improve soil, water, plant, animal, air and related resources on agricultural land and non-industrial private forestland. In addition, a purpose of EQIP is to help producers meet Federal, State, Tribal, and local environmental regulations. Owners of land in agricultural or forest production or persons who are engaged in livestock, agricultural or forest production on eligible land and that have a natural resource concern on the land may participate in EQIP.

Natural Resource Conservation Service - Farm and Ranch Lands Protection Program

The Natural Resource Conservation Service (NRCS) - Farm and Ranch Lands Protection Program (FRPP) provides matching funds to help purchase development rights to keep productive farm and ranchland in agricultural uses. Working through existing programs, USDA partners with State, tribal, or local governments and non-governmental organizations to acquire conservation easements or other interests in land from landowners. USDA provides up to 50 percent of the fair market easement value of the conservation easement.

Natural Resource Conservation Service – Financial Assistance Program

NRCS offers voluntary programs to eligible landowners and agricultural producers to provide financial and technical assistance to help manage natural resources in a sustainable manner. Through these programs the agency approves contracts to provide financial assistance to help plan and implement conservation practices that address natural resource concerns or opportunities to help save energy, improve soil, water, plant, air, animal and related resources on agricultural lands and non-industrial private forest land.

Natural Resource Conservation Service – Landscapes Initiatives Program

The NRCS Landscape Initiatives Program (LIP) is intended to accelerate the results that can be achieved through voluntary conservation programs. All NRCS programs are designed to support farmers, ranchers, and foresters in improving the environment while maintaining or improving a vibrant agricultural sector. Most program delivery is driven primarily by grassroots input and local needs. Landscape conservation initiatives enhance the locally driven process to better address nationally and regionally important conservation goals that transcend localities. Improving water quality in the eight state Great Lakes region is a priority of the LIP.

FARM SERVICES AGENCY - CONSERVATION RESERVE PROGRAM

The Conservation Reserve Program (CRP) is a land conservation program administered by the Farm Service Agency. In exchange for a yearly rental payment, farmers enrolled in the program agree to remove environmentally sensitive land from agricultural production and plant species that will improve environmental health and quality. Contracts for land enrolled in CRP are 10-15 years in length. The long-term goal of the program is to re-establish valuable land cover to help improve water quality, prevent soil erosion, and reduce loss of wildlife habitat.

WISCONSIN DEPARTMENT OF NATURAL RESOURCES

Knowles-Nelson Stewardship Program – Acquisition and Development of Local Parks Program

The Knowles-Nelson Stewardship Program (KNSP) sets aside fifty percent of the funds in the Local Assistance Program for projects that improve community recreation areas and acquire land for public outdoor recreation. Funds are allocated on a regional basis with seventy percent distributed on the basis of each county's proportionate share of the state population and thirty percent distributed equally to each county. Applicants compete against other applicants from their region. Funds may be used for both land acquisition projects and development projects for nature-based outdoor recreation.

Under all KNSP programs, eligible local governments are only those towns, villages, cities, counties, and tribal governments that have a DNR accepted comprehensive outdoor recreation plan or master plan that has been approved by resolution by the local governing unit. Local governments with qualifying plans receive eligibility to apply for grants for up to five years.

Knowles-Nelson Stewardship Program – Acquisition of Development Rights Program

The purpose of the Acquisition of Development Rights Program is to protect natural, agricultural, or forest lands that enhance and/or provide nature-based outdoor recreation. "Development Rights" are the rights of a landowner to develop their property to the greatest extent allowed under state and local laws.

Knowles-Nelson Stewardship Program – Urban Greenspace Program

The intent of the Urban Green Space Program (UGS) is to provide open natural space within or in proximity to urban areas; to protect from urban development areas within or in proximity to urban areas that have scenic, ecological or other natural value; and to provide land for noncommercial gardening for the residents of an urbanized area.

Managed Forest Law

The intent of the Managed Forest Law is to promote forest management practices through property tax incentives. Property must be a minimum of ten contiguous acres of which eighty percent must be capable of producing merchantable timber.

Land and Water Conservation Fund Program

The Land and Water Conservation Fund is a federal program administered in all states that encourages creation and interpretation of high-quality outdoor recreational opportunities. Funds received by the DNR for this program are split between DNR projects and grants to local governments for outdoor recreation activities. Grants cover fifty percent of eligible project costs. Eligible projects include:

- Land acquisition or development projects that will provide opportunities for public outdoor recreation.
- Property with frontage on rivers, streams, lakes, estuaries, and reservoirs that will provide water based outdoor recreation.
- Property that provides special recreation opportunities, such as floodplains, wetlands, and areas adjacent to scenic highways.
- Natural areas and outstanding scenic areas, where the objective is to preserve the scenic or natural values, including wildlife areas and areas of physical or biological importance. These areas shall be open to the general public for outdoor recreation use to the extent that the natural attributes of the areas will not be seriously impaired or lost.
- Land or development within urban areas for day use picnic areas.
- Land or development of nature-based outdoor recreation trails.
- Development of basic outdoor recreation facilities.
- Renovation of existing outdoor recreation facilities which are in danger of being lost for public use.

Urban Forestry Grants

WDNR offers urban forestry grants to cities, villages, towns, counties, tribes, and 501(c)(3) nonprofit organizations in or conducting projects in Wisconsin. These grants fall into three categories: Regular grants, startup grants and catastrophic storm grants.

- Regular grants are competitive cost-share grants of up to \$25,000. Grants are to support new, innovative projects that will develop sustainable urban and community forestry programs, not to subsidize routine forestry activities.
- Startup grants are competitive cost-share grants of up to \$5,000. These simplified grants are available to communities that want to start or restart an urban forestry program.
- Catastrophic storm grants fund tree repair, removal or replacement within urban areas following a
 catastrophic storm event for which the governor has declared a State of Emergency under s.
 323.10, Wis. Stats.

Urban Nonpoint Source & Storm Water Management Grant Program

The Urban Nonpoint Source & Storm Water Management Grant Program offers competitive grants to local governments. Grants reimburse costs of planning or construction projects controlling urban nonpoint source and storm water runoff pollution. Eligible recipients include cities, villages, towns, counties, regional planning commissions, tribal governments and special purpose lake, sewage, or sanitary districts may apply. The local government must have either jurisdiction over the project area or be required to control storm water discharge with an inter-governmental agreement between the municipality and the Department of Natural Resources.

Wisconsin Forest Landowners Grant Program

The Wisconsin Forest Landowners Grant Program (WFLGP) program assists private landowners in protecting and enhancing their forested lands, prairies and waters. The program allows qualified landowners to be reimbursed up to fifty percent of the eligible cost of eligible practices. Private landowners are eligible for WFLGP funding if they own at least ten contiguous acres of non-industrial private forest but not more than five-hundred acres within Wisconsin.

WISCONSIN COASTAL MANAGEMENT PROGRAM

Approximately \$1,500,000 is available through the Wisconsin Coastal Management Program (WCMP) to enhance and restore coastal resources within the state's coastal zone--all counties adjacent to Lakes Superior and Michigan.

Projects eligible for WCMP funding include:

- Coastal Wetland Protection and Habitat Restoration
- Nonpoint Source Pollution Control
- Coastal Resource and Community Planning
- Great Lakes Education
- Public Access
- Community Planning

WISCONSIN HISTORICAL SOCIETY

Historic Home Owner's Tax Credits

The Wisconsin Historical Society's Division of Historic Preservation (DHP) administers a program of twenty-five percent state income tax credits for repair and rehabilitation of historic homes in Wisconsin. To qualify, the residence must be one of the following:

- Listed in the state or national register.
- Contributing to a state or national register historic district.
- Be determined through the tax credit application process to be eligible for individual listing in the state register.

And, the property owner must spend at least \$10,000 on the following types of eligible work within a 2-year period:

- Work on the exterior of the house, such as roof replacement and painting, but not including site work such as driveways and landscaping.
- Electrical wiring, not including electrical fixtures.
- Plumbing, not including plumbing fixtures.
- Mechanical systems, such as furnaces, air conditioning, and water heaters; and Structural work, such as jacking up floors.

Historic Preservation Tax Credits for Income-Producing Historic Buildings

Owners of historic income-producing properties in Wisconsin may be eligible for two income tax credits that can help pay for their building's rehabilitation. DHP administers both programs in conjunction with the National Park Service (NPS). The programs are:

- Federal Historic Preservation Credit. This program returns 20 percent of the cost of rehabilitating historic buildings to owners as a direct reduction of their federal income taxes.
- Wisconsin Supplemental Historic Preservation Credit. This program returns an additional 5 percent of the cost of rehabilitation to owners as a discount on their Wisconsin state income taxes. Owners that qualify for the Federal Historic Preservation Credit automatically qualify for the Wisconsin supplement if they get NPS approval before they begin any work.

GOALS, OBJECTIVES, AND POLICIES

Agricultural, natural, & cultural resources goals, objectives, and policies can be found in Chapter 12: Implementation.