

## NOTICE OF PROPOSED GUIDANCE DOCUMENT

### Property Taxes

Pursuant to s. 227.112, Wis. Stats., the Wisconsin Department of Revenue is hereby seeking comment on the following proposed Property Taxes guidance.

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### **PUBLIC COMMENTS AND DEADLINE FOR SUBMISSION**

Comments may be submitted to Wisconsin Department of Revenue until August 12, 2019 by:  
Emailing [bapdor@wisconsin.gov](mailto:bapdor@wisconsin.gov)

## **LOCATION OF GUIDANCE**

The final version of the guidance documents will be posted to allow for ongoing comment: <https://www.revenue.wi.gov/Pages/SLF/cotvc-messages-home.aspx>

<https://www.revenue.wi.gov/Pages/HTML/govpub.aspx#property>

<https://www.revenue.wi.gov/Pages/FAQS/home-pt.aspx>

<https://www.revenue.wi.gov/Pages/Municipalities/clerk.aspx>

## **AGENCY CONTACT PERSON**

Scott Shields

[scott.shields@wisconsin.gov](mailto:scott.shields@wisconsin.gov)

State of Wisconsin  
Department of Revenue

## Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I certify the guidance document(s) attached or referenced hereto under sec. 227.112(6), Wis. Stats.:

I have reviewed this guidance document or proposed guidance document and I certify that it complies with sections 227.10 and 227.11 of the Wisconsin Statutes. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or a rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A large, stylized handwritten signature in black ink that reads "Peter W. Barca". The signature is written in a cursive style with large, sweeping loops.

Peter Barca  
Secretary of Revenue

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## 2016 Property Tax Bill Update

### August 23, 2016

**TO:** Municipal Clerks and Treasurers  
County Clerks and Treasurers

This is a reminder of the property tax bill changes that should be implemented for 2016 tax year.

### Referenda/Resolution Information

Within the 2015-2017 budget (2015 Wisconsin Act 55), the state created sec. 74.09(3)(db), Wis. Stats., requiring the items listed below be displayed on Wisconsin property tax bills for each county, municipality, school district and technical college that has a temporary increase in tax levy approved after December 31, 2014 by referendum or resolution (for Towns with a population under 3,000):

#### Display these items

- Total amount of temporary increase – the total amount levied in the current year in the municipality due to the temporary increase
- Total amount of increase applied to the property – this amount must be calculated (see below)
- Year increase no longer applies
- **Note:** Each referendum or resolution must be listed separately

#### Requirements for Counties/School Districts/Technical Colleges

- Report your referenda data in a separate section on the 2016 apportionment forms. **Note:** All of the 2016 apportionment forms were updated to assist with apportioning the referenda amounts to the applicable municipalities.
- Report to municipalities:
  - Total current year tax levy (same process as prior years)
  - For each referendum – total amount of tax levy applied to the municipality and the year it no longer applies

#### Requirements for Municipalities

- On our [Property Tax Forms webpage](#), complete Form PA-687: Property Tax Bill - Referenda/Resolution Data
- For the county, school district, and technical college, enter the referenda information they provided
- For your municipality, enter any applicable referenda or resolution information
- Enter the Total Final Assessed Value (Real Estate and Personal Property), including Equated Manufacturing property for each district
- **Note:** The tax rates automatically calculate
- **Provide the completed form to your County Treasurer**

## 2016 Property Tax Bills

The following changes were made to the property tax bill backer, which is available on our [Property Tax Bills webpage](#):

- Updated DOR contact information
- Added an explanation for the new referenda/resolution section

**Note:** The updated backer must be used for 2016 property tax bills

If you have questions, contact us at [dorlocalgovernmentservices@wisconsin.gov](mailto:dorlocalgovernmentservices@wisconsin.gov).

Thank you

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## 2017 Exempt Computer Values

**September 28, 2017**

**To: County Clerks and Treasurers  
Municipal Clerks and Treasurers  
Special Districts  
Technical Colleges**

Within the 2017-19 state budget (2017 Wisconsin Act 59), the state amended sec. 79.095, Wis. Stats. For 2018 exempt computer aid payments, DOR must pay each taxing jurisdiction an amount equal to the exempt computer aid payment they received in July, 2017, multiplied by 1.0147.

In result, the Department of Revenue will not issue 2017 exempt computer value notices by October 1, 2017, as it is no longer required.

For budgeting purposes, each taxing jurisdiction should:

- Calculate your July, 2018 exempt computer aid payment, which equals your July, 2017 exempt computer aid payment multiplied by 1.0147
- Include the aid as a revenue in your 2018 budget
- Adjust your 2017-18 property tax levy to account for the upcoming 2018 exempt computer aid payment

The July, 2017 exempt computer aid payment notices are available on our website under Exempt Computer Aid.

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

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## 2017 Levy Limit Law Changes

**October 5, 2017**

**To: Municipal Clerks and Treasurers  
County Clerks and Treasurers**

Within the 2017-19 state budget (2017 Wisconsin Act 59), the state amended sec. 66.0602, Wis. Stats. A summary of the changes that are effective for December 2017 tax levies which impact 2017 municipal and county levy limits is listed below.

### Negative Debt Adjustments

- Amends sec. 66.0602(2m)(a), Wis. Stats.
- Effective December 2017 tax levies
- Requires a reduction of levy limit if the tax levy for debt service authorized **prior to** July 1, 2005, is less in the current year compared to prior year
- Every municipality or county is required to reduce their levy limit if this applies
- There is no longer an exception provided if the municipality or county does not use the allowable increase calculated in Sec. B of the Levy Limit Worksheet (under sec. 66.0602(3)(f)1., Wis. Stats.)
- The reduction would be reported in Sec. D, Line B of your Levy Limit Worksheet

### Covered Services - Definition Change

- Amends sec. 66.0602(2m)(b)1., Wis. Stats.
- Effective December 2017 tax levies
- The covered service "fire protection" no longer includes the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- This refers to the Public Service Commission's public fire protection fee (*also known as "hydrant rental fee"*)
- Note: this does not apply to "covered services" adjustments (reductions) completed in prior years

### Referendum Requirements

- Amends secs. 66.0602(4)(a) and (c), Wis. Stats.
- Effective for resolutions on or after September 23, 2017, and subsequent referendums
- Applies to municipalities and counties that must have approval by referendum to exceed their levy limit

- Requires the governing body's resolution and the referendum ballot to include the purpose of the tax levy increase

## 2018 Levy Limit Changes

Effective for December 2018 tax levies, DOR will amend the calculation of the allowable levy limit increase and levy limit to account for the new personal property aid being distributed under sec. 79.096, Wis. Stats. *More information to come.*

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

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## 2017 Levy Limit Law Changes

**October 6, 2017**

**To: Municipal Clerks and Treasurers  
County Clerks and Treasurers**

Within the 2017-19 state budget (2017 Wisconsin Act 59), the state amended sec. 66.0602, Wis. Stats. A summary of the changes that are effective for December 2017 tax levies which impact 2017 municipal and county levy limits is listed below.

### Negative Debt Adjustments

- Amends sec. 66.0602(2m)(a), Wis. Stats.
- Effective December 2017 tax levies
- Requires a reduction of levy limit if the tax levy for debt service authorized **prior to** July 1, 2005, is less in the current year compared to prior year
- Every municipality or county is required to reduce their levy limit if this applies
- There is no longer an exception provided if the municipality or county does not use the allowable increase calculated in Sec. B of the Levy Limit Worksheet (under sec. 66.0602(3)(f)1., Wis. Stats.)
- The reduction would be reported in Sec. D, Line B of your Levy Limit Worksheet

### Covered Services - Definition Change

- Amends sec. 66.0602(2m)(b)1., Wis. Stats.
- Effective December 2017 tax levies
- The covered service "fire protection" no longer includes the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- This refers to the Public Service Commission's public fire protection fee (*also known as "hydrant rental fee"*)
- Note: this does not apply to "covered services" adjustments (reductions) completed in prior years

### Referendum Requirements

- Amends secs. 66.0602(4)(a) and (c), Wis. Stats.
- Effective for resolutions on or after September 23, 2017, and subsequent referendums
- Applies to municipalities and counties that must have approval by referendum to exceed their levy limit

- Requires the governing body's resolution and the referendum ballot to include the purpose of the tax levy increase

## 2018 Levy Limit Changes

Effective for December 2018 tax levies, DOR will amend the calculation of the allowable levy limit increase and levy limit to account for the new personal property aid being distributed under sec. 79.096, Wis. Stats. *More information to come.*

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## 2017 Property Tax Bill Update

**September 22, 2017**

**To: Municipal Clerks and Treasurers  
County Clerks and Treasurers  
Real Property Listers**

The Wisconsin Department of Revenue (DOR) would like to inform you of the property tax bill changes implemented for the 2017 tax year.

### 2017 Property Tax Bills

#### **Required – Updated Backer**

Within the 2017-19 budget (2017 Wisconsin Act 59), the state eliminated the forestation state tax. As a result, DOR updated the property tax bill backer, which is available on our [Property Tax Bills](#) web page. The updated backer **must** be used for 2017 property tax bills.

### Referenda/Resolution Information

State law requires that the items listed below are displayed on Wisconsin property tax bills for each county, municipality, school district and technical college that has a temporary increase in tax levy approved after December 31, 2014, by referendum or resolution (for Towns with a population under 3,000).

#### **Required Items to Display on Wisconsin Property Tax Bills**

- Total amount of temporary increase – the total amount levied in the current year in the municipality due to the temporary increase
- Total amount of increase applied to the property – this amount must be calculated (see below)
- Year increase no longer applies
- **Note:** Each referendum or resolution must be listed separately

#### **Requirements for Counties/School Districts/Technical Colleges**

- Report your referenda data in a separate section on the 2017 apportionment forms
- Report to municipalities:
  - Total current year tax levy (same process as prior years)
  - For each referendum – total amount of tax levy applied to the municipality and the year it no longer applies

## Requirements for Municipalities

- On our [Property Tax Forms](#) web page, complete Form PA-687: *Property Tax Bill - Referenda/Resolution Data*
- For the county, school district, and technical college, enter the referenda information they provided
- For your municipality, enter any applicable referenda or resolution information
- Enter the Total Final Assessed Value (Real Estate and Personal Property), including Equated Manufacturing property for each district
- **Note:** The tax rates automatically calculate
- **Provide the completed form to your County Treasurer or Real Property Lister**

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

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## 2018 Property Tax Bill Update

**September 5, 2018**

**To: Municipal Clerks and Treasurers, County Clerks and Treasurers, Real Property Listers**

The Wisconsin Department of Revenue (DOR) would like to inform you that there will be no changes to the property tax bill for the 2018 tax year. Property tax bill templates and backers are available on our [Property Tax Bills](#) web page.

### Referenda/Resolution Reminder

State law requires that the items listed below are displayed on Wisconsin property tax bills for each county, municipality, school district and technical college that has a temporary increase in tax levy approved after December 31, 2014, by referendum or resolution (for towns with a population under 3,000).

#### Required Items to Display on Wisconsin Property Tax Bills

- Total amount of temporary increase – the total amount levied in the current year in the municipality due to the temporary increase
- Total amount of increase applied to the property – this amount must be calculated (see below)
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#### Requirements for Counties/School Districts/Technical Colleges

- Report your referenda data in a separate section on the 2018 apportionment forms
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- **Provide the completed form to your County Treasurer or Real Property Lister**

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## Chargeback of Rescinded or Refunded Taxes

1. What is a chargeback of rescinded or refunded taxes?
2. What are the requirements for submitting a request for chargeback of rescinded or refunded taxes to the Wisconsin Department of Revenue (DOR)?
3. What if a municipality doesn't file the request by the October 1 deadline?
4. When and who does DOR notify after making a determination?
5. When do the affected taxing jurisdictions have to pay their amount of the chargeback to the municipality that filed the chargeback request?
6. Does a Tax Incremental District have any effect on our chargeback determination made by DOR?
7. Does the chargeback amount have an effect on mill rate limits?
8. What is a Preliminary Chargeback Determination memo, and why did I receive one?
9. Do we need to issue bills to each taxing jurisdiction?
10. How do we know what statute relates to the rescinded or refunded tax?
11. Should I file Form PC-200 or PC-201?
12. Where do I find Form PC-201, Request for Chargeback of Rescinded or Refunded Taxes?
13. Are there additional resources for the chargeback process?

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### 1. **What is a chargeback of rescinded or refunded taxes?**

A municipality may request reimbursement (chargeback) of property taxes it has refunded or rescinded to a property owner. If the request is approved, the other taxing jurisdictions must pay the municipality back for the amounts it had previously shared with them as part of the property tax settlement process.

Request must be electronically filed using the [Request for Chargeback of Rescinded or Refunded Taxes \(Form PC-201\)](#). Before submitting a chargeback request to the Wisconsin Department of Revenue (DOR), these must occur:

- Property owner requests a refund for overpaid taxes from their municipality
- Municipality rescinds or refunds overpaid taxes to the property owner

- Municipality must rescind or refund the overpaid taxes before submitting its chargeback request to DOR

**2. What are the requirements for submitting a request for chargeback of rescinded or refunded taxes to the Wisconsin Department of Revenue (DOR)?**

Starting on the January 1, 2018 property tax assessment, the tax refunded for any single description for one year is \$250 or more. Taxes refunded/rescinded for any of the five assessment years immediately preceding the year Form PC-201 is submitted (or taxes refunded/rescinded because of a court determination) must be submitted no later than one year after the date of the court's determination.

For property tax assessments as of January 1, 2017 or prior, the refunded/rescinded tax amount must be at least \$500 **or** your tax district must accumulate at least \$5,000 of rescinded/refunded taxes levied for the same year.

**Note:** The property owner must receive a refund for the overpaid tax with all applicable interest, if any, before the municipality submits a chargeback request to DOR.

**3. What if a municipality doesn't file the request by the October 1 deadline?**

If the municipality does not file a request by the October 1 deadline, it may file a request (Form PC-201) with DOR before the next October 1. DOR will not make a determination for the request until November 15 of the following year.

**4. When and who does DOR notify after making a determination?**

After DOR determines the amount of rescinded or refunded taxes for requests received by October 1, we certify the chargeback amount by November 15. DOR provides the municipal clerk with a copy of the request with the determination, showing the tax amount billed to each taxing jurisdiction. DOR also notifies each affected taxing jurisdiction. **Note:** These amounts are listed on the copy even if DOR denies the request.

**5. When do the affected taxing jurisdictions have to pay their amount of the chargeback to the municipality that filed the chargeback request?**

Each taxing jurisdiction must pay the municipality the total amount it owes by February 15 of the year following the determination.

**6. Does a Tax Incremental District have any effect on our chargeback determination made by DOR?**

Taxes refunded or rescinded for properties within a Tax Incremental District (TID) are not eligible for a chargeback unless the TID's current value is less than the TID's base value in the year the property owner received the tax refund.

**7. Does the chargeback amount have an effect on mill rate limits?**

No. Under state law (sec. 74.41(6), Wis. Stats.), if a taxing jurisdiction levies a tax to fund an amount the taxing jurisdiction is required to pay, the amount should not be considered when determining whether the taxing jurisdiction complies with any statutorily imposed mill rate limit.

**8. What is a Preliminary Chargeback Determination memo, and why did I receive one?**

DOR reviews any large requests submitted and mails a preliminary chargeback determination memo to each municipality and taxing jurisdiction. The memo serves as our preliminary approval, which allows other taxing jurisdictions to budget for the amount they will owe the

municipality.

DOR still certifies the total amount of all requests for each taxing jurisdiction by November 15 each year. Each taxing jurisdiction must still repay the total amount it owes by February 15 of the year following the determination.

**9. Do we need to issue bills to each taxing jurisdiction?**

No. By November 15 each year, DOR informs each taxing jurisdiction of the amount it owes to the municipal treasurer by the following February 15.

**10. How do we know what statute relates to the rescinded or refunded tax?**

The assessor should identify the appropriate Wisconsin Statute.

**11. Should I file Form PC-200 or PC-201?**

For refunded or rescinded taxes – file [Form PC-201](#)

- Complete for illegal personal property or real estate taxes
- **Note:** Submit this form to DOR for a determination

For delinquent personal property – file [Form PC-200](#). This situation is not the same as refunded or rescinded taxes.

**Example – when to file Form PC-200:**

- 2017 personal property taxes were unpaid as of January 31, 2018
- Municipality settled in full, as the taxes were delinquent at time of settlement
- In 2019, these taxes remain unpaid and one of the following applies. The entity:
  - Ceased operation
  - Filed a petition for bankruptcy
  - Owes taxes on personal property that will be removed on the next assessment roll
- No earlier than February 2 and no later than April 1, 2019, the municipality may file Form PC-200 and inform its taxing jurisdictions

**Note:**

- **Do not submit the PC-200 to DOR**
- You must submit a copy to the treasurer of each taxing jurisdiction between February 2 and April 1 for the amount settled in full the previous February

**12. Where do I find Form PC-201, Request for Chargeback of Rescinded or Refunded Taxes?**

You must electronically file this form. It is located on our website at:

[revenue.wi.gov/Pages/Form/govtvc-Home.aspx](https://www.revenue.wi.gov/Pages/Form/govtvc-Home.aspx).

**13. Are there additional resources for the chargeback process?**

Yes. For more information, review [Publication PA-600](#), Property Tax Refund Requests and the Chargeback Process.

**FOR MORE INFORMATION PLEASE CONTACT:**

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

PO Box 8971

Madison, WI 53708-8971

Fax: (608) 264-6887

Email additional questions to [igs@wisconsin.gov](mailto:igs@wisconsin.gov)

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## Common Abbreviations/Acronyms On Property Tax Bills

These abbreviations or acronyms are usually located by the owner's name or within the legal description on the property tax bill. Questions regarding abbreviations or acronyms used on your property tax bill should be directed to your local municipality.

<b>AGT</b>	Agent	<b>LSE</b>	Lessee
<b>AKA</b>	Also known as	<b>LSR</b>	Lessor
<b>ATF</b>	As trustee for	<b>LU</b>	Life use
<b>C/O</b>	Care of	<b>MFL</b>	Managed forest land
<b>CUST</b>	Custodian	<b>MINR</b>	Minor
<b>EST</b>	Estate	<b>M/L</b>	More or less
<b>Et al</b>	And others	<b>NKA</b>	Now known as
<b>Et um</b>	And husband (spouse)	<b>REV TR</b>	Revocable trust
<b>Et vir</b>	And husband	<b>TC</b>	Tenants in common
<b>Et ux</b>	And wife (spouse)	<b>TNT</b>	Tenant
<b>FBO</b>	For benefit of	<b>TOD</b>	Transfer on death
<b>FKA</b>	Formerly known as	<b>TR (TRSE)</b>	Trustee
<b>GRDN</b>	Guardian	<b>TRS</b>	Trustees
<b>HW</b>	His wife	<b>TRST</b>	Trust
<b>ITF</b>	In trust for	<b>UAD</b>	Under agreement dated
<b>LC</b>	Land contract	<b>UDT</b>	Under declaration of trust
<b>LCH</b>	Land contract holder	<b>VNE</b>	Vendee
<b>LE (LEST)</b>	Life estate	<b>VNR</b>	Vendor
<b>LF TEN</b>	Life tenant	<b>WF</b>	wife

December 21, 2016

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## County and Municipal Levy Limits

1. What are county and municipal levy limits?
2. What is the maximum amount a county, town, village or city can levy?
3. Where do I report the actual levy on the Levy Limit Worksheet?
4. Do I need to complete the Levy Limit Worksheet if there are no adjustments to our allowable levy?
5. What is our allowable levy limit?
6. What is the penalty for exceeding the levy limit?
7. How does state law (sec. 66.0602 (2m)(b), Wis. Stats.), affect our municipality or county?
8. Does a municipality or county need to adjust their levy limit due to a reduction of general obligation debt authorized prior to July 1, 2005 debt?
9. What is the process for exceeding the allowable levy limit for a town with a population under 3,000?
10. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?
11. Can a municipality increase the levy for an increase in charges assessed by a joint fire department?
12. Where should a municipality or county adjust the levy for an increase or decrease in costs associated with an intergovernmental cooperation agreement?

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### 1. **What are county and municipal levy limits?**

Levy limits provide the maximum amount a town, village, city and county may implement as a property tax levy on parcels within their boundaries.

### 2. **What is the maximum amount a county, town, village or city can levy?**

Towns, villages, cities and counties use the Levy Limit Worksheet to determine the maximum allowable property tax levy they can implement without potentially receiving a penalty under state law (sec. 66.0602, Wis. Stats.).

### 3. **Where do I report the actual levy on the Levy Limit Worksheet?**

You report the actual levy on the Statement of Taxes (SOT), not on the Levy Limit Worksheet. You must use the Levy Limit Worksheet to calculate and report the allowable levy limit.

Even if your actual levy is less than your allowable levy limit, you must submit your Levy Limit Worksheet showing your allowable levy limit. Your actual levy is reported on your SOT.

**4. Do I need to complete the Levy Limit Worksheet if there are no adjustments to our allowable levy?**

Yes. Each county and municipality must submit a Levy Limit Worksheet to the Wisconsin Department of Revenue (DOR). You should review your allowable levy limit before adjustments in Section A to ensure your municipality's property tax levy is less than or equal to the allowable levy limit. If there are no adjustments, you would not enter any amounts in Section D, then submit.

**5. What is our allowable levy limit?**

Use the Levy Limit Worksheet to calculate your maximum allowable levy for the current year. The starting number in this calculation is the prior year's actual levy (except if there was an excess levy in the prior year). The allowable adjustments may vary.

Complete the appropriate Levy Limit Worksheet:

- [County Levy Limit Worksheet](#) (Form SL-202C)
- [Municipal Levy Limit Worksheet](#) (Form SL-202M)

**6. What is the penalty for exceeding the levy limit?**

The penalty is a loss of shared revenue. This is a dollar for dollar penalty. **Example:** If a municipality exceeds its levy limit by \$1,000, its state shared revenue payment is reduced by \$1,000. If the penalty amount is greater than the state shared revenue payment amount for that year, the remaining penalty amount is deducted from subsequent state shared revenue payments until the penalty is paid in full.

**7. How does state law (sec. 66.0602 (2m)(b), Wis. Stats.), affect our municipality or county?**

The state created a law ([sec. 66.0602 \(2m\)\(b\), Wis. Stats.](#)), which can be summarized as:

On or after July 2, 2013, if a county or municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that county or municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

**Covered services include:**

- Garbage collection – except for municipalities or counties that owned and operated a landfill on January 1, 2013
- Fire protection – excluding the production, storage, transmission, sale and delivery, or furnishing of water for public fire protection purposes
- Snow plowing
- Street sweeping
- Storm water management

The total amount of the reduction implemented by a county or municipality, including prior year reductions, should not exceed the amount funded by tax levy in 2013 to provide the covered service.

**8. Does a municipality or county need to adjust their levy limit due to a reduction of general obligation debt authorized prior to July 1, 2005 debt?**

Per 2017 Wisconsin Act 59, since the December 2017 tax levies, counties and municipalities must reduce their levy limit if their general obligation debt service levy for debt authorized prior to July 1, 2005 is less in the current year compared to the prior year. This is referred to as a "negative debt adjustment." The reduction is entered in Section D, Line B of the Levy Limit Worksheet.

Note: Starting with December 2017 tax levies, there is no longer an exception to the "negative debt adjustment." In result, if applies, the reduction must be entered.

**9. What is the process for exceeding the allowable levy limit for a town with a population under 3,000?**

For towns with a population **under** 3,000, a town board may adopt a resolution to exceed the levy limit, which is approved by electors at a special town meeting. The steps are listed below.

- a. **Hold a town board meeting** – at the meeting by majority vote the board members approve exceeding the levy limit. If it is approved, the board prepares a written resolution of the *Town board proposing to exceed the levy limit*.
- b. **Post public notices for the special town meeting** – must post in three public places at least 15 days before the special town meeting. It should state that the board approved exceeding the levy limit by an increase of "X" amount, which the electors will be voting on at this special town meeting.
- c. **Hold special town meeting** – for the electors to vote on the town board's resolution proposing to exceed the levy limit by "X" amount. The vote must be on the exact amount approved by the town board.
- d. **Prepare Resolution for electors to exceed the levy limit** – clerk prepares resolution at the special town meeting, where a majority vote by the electors is needed to approve the town board resolution. The number of votes (aye and nay) must be included.

**If approved, the town must provide DOR with the following within 14 days:**

- o Town board resolution proposing to exceed the levy limit (signed and dated)
- o Public notice for the special town meeting
- o Resolution of electors approving to exceed the levy limit (signed, dated, with voting results)

**10. What is the process for exceeding the allowable levy limit for a county, city, village or town with a population over 3,000?**

Under state law (sec. 66.0602(4), Wis. Stats.), all counties, cities, villages or towns with a population over 3,000 may exceed its levy limit after adopting a resolution to exceed its levy limit, which is approved in a referendum.

- o Referendums can only be held in the fall at a partisan primary of general election; they cannot be held in the spring
- o Referendum language must include the purpose for the increase and the term of the increase. You must use the language outlined in the statute for the referendum question. See sec. 66.0602 (4) (c), Wis. Stats., for the required language.

**If approved, the county, village, city or town must provide DOR with the following within 14 days:**

- o Copy of the ballot
- o Voting results

### 11. **Can a municipality increase the levy for an increase in charges assessed by a joint fire department?**

Yes. You can enter an adjustment in Section D, Line I of the Levy Limit Worksheet, which increases your levy limit if the charges assessed by your joint fire department increased and your municipality meets the requirements below.

Under state law (sec. 66.0602(1)(am), Wis. Stats.), "Joint fire department" means a joint fire department organized under sec. 61.65(2)(a) 3., or 62.13(2m), or a joint fire department organized by any combination of two or more cities, villages, or towns under sec. 66.0301(2).

If your municipality is a member of a joint fire department by statute and the increased assessed charges result in your municipality exceeding its levy limit, you can enter an adjustment in Section D, Line I if **all** of the following apply:

- The joint fire department's **total** charges assessed for the current year (not just your municipality's share) compared to the prior year, increased less than or equal to the percentage change in the Consumer Price Index (CPI) from October 1 through September 30 of the current year, plus 2 percent. Note: The percentage change in CPI from October 1, 2017 through September 30, 2018 is 2.4 percent.
- All municipalities covered by the joint fire department adopt a resolution supporting exceeding the levy limit

**Example:** If the prior year total assessed charges were \$50,000 and the joint fire department's current year total assessed charges are \$60,000, there is an increase of \$10,000 or 20 percent; the municipality does not qualify for an adjustment on this line of the Levy Limit Worksheet. Note: the increase cannot be more than 4.4 percent for the 2018 Levy Limit Worksheet.

### 12. **Where should a municipality or county adjust the levy for an increase or decrease in costs associated with an intergovernmental cooperation agreement?**

You may make an adjustment in Section D, Line H of the Levy Limit Worksheet, which is used for an increase or decrease in costs associated with an intergovernmental cooperation agreement. This line is for a redistribution of costs for an existing agreement. This line cannot be used for a new service, increased costs or a new intergovernmental cooperation agreement. **Example:** if one member increases costs by 25 percent, the other members should decrease their costs to account for it.

## FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

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## Exempt Computer Aid

1. What is exempt computer aid?
  2. Who qualifies for exempt computer aid?
  3. How is exempt computer value determined and reported?
  4. How is exempt computer aid calculated?
  5. How is exempt computer aid handled for a terminated TID?
  6. Does the exempt computer aid payment affect the Levy Limit Worksheet?
  7. When do local governments receive the exempt computer aid payment?
- 

### 1. **What is exempt computer aid?**

Computers, software, cash registers and fax machines (except fax machines that are also copiers) are exempt from property tax. When property becomes exempt, the tax that would be collected on that property is shifted to other properties that remain taxable, resulting in higher property tax bills for those properties. To provide property tax relief, the state authorized computer aid for all impacted taxing jurisdictions to offset the impact of the exempt equipment.

### 2. **Who qualifies for exempt computer aid?**

Each county, municipality, school district, technical college, special district, and tax incremental district (TID) that had exempt computer property within the district and received an aid payment in July 2017 is eligible to continue receiving exempt computer aid. Note: Aid is discontinued for districts that are dissolved. Currently, if a TID terminates, the exempt computer aid is transferred to the municipality.

### 3. **How is exempt computer value determined and reported?**

Under current state law (sec. 79.095(4)(b), Wis. Stats.), exempt computer aid is based on the prior year payment. Exempt computer values are no longer reported each year to the Wisconsin Department of Revenue (DOR).

### 4. **How is exempt computer aid calculated?**

Under current state law (sec. 79.095(4)(b), Wis. Stats.), DOR calculates each taxing jurisdiction's payment as follows:

- 2018 payment equals the 2017 payment multiplied by 1.0147
- 2019 payment equals the 2018 payment multiplied by 1.0242 (one plus the Consumer Price Index)
- 2020 payment and thereafter equals the prior year's payment

#### **5. How is exempt computer aid handled for a terminated TID?**

If a TID is terminated, DOR distributes:

- Current year aid payment – to the TID
- Following year aid payment and thereafter – to the municipality

#### **6. Does the exempt computer aid payment affect the Levy Limit Worksheet?**

No. Exempt computer aid is not reported on the Levy Limit Worksheet and does not affect your allowable levy limit.

#### **7. When do local governments receive the exempt computer aid payment?**

Each year, DOR distributes exempt computer aid on the fourth Monday in July.

### **FOR MORE INFORMATION PLEASE CONTACT:**

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## First Dollar Credit

1. What is the First Dollar Credit?
2. Which parcels qualify for the First Dollar Credit?
3. Does a property owner have to apply for this credit?
4. Can an owner receive credit on more than one property?
5. Does a Manufactured/Mobile Home qualify for the First Dollar Credit?
6. If I am required to pay a manufactured/mobile home parking fee on my home, does my home qualify for the First Dollar Credit?
7. Is the First Dollar Credit distributed to the county instead of the municipality, similar to the School Levy Tax and Lottery and Gaming Credits?
8. Where is the First Dollar Credit listed on the property tax bill?
9. Does the First Dollar Credit apply only to classes 1, 2, 3 and 7, as long as there is an improvement on the parcel?
10. When the First Dollar Credit is entered on the Taxation District Treasurer's Settlement Sheet, how does it impact the distribution of funds to the taxation districts?
11. How are adjustments or corrections to the First Dollar Credit handled?
12. Will DOR supply the Maximum Credit Value (MCV) similar to the Lottery and Gaming Credit value? If so, when can we expect to receive the value?
13. Will both the Lottery and Gaming Credit and the First Dollar Credit use the same equalized value school tax rate?
14. How is the First Dollar Credit applied to taxes due on a property tax bill?
15. How is the First Dollar Credit Calculated?

---

**1. What is the First Dollar Credit?**

The First Dollar Credit provides direct property tax relief as a credit for Wisconsin property owners on their property tax bill.

**2. Which parcels qualify for the First Dollar Credit?**

Every taxable parcel (business, commercial or private) containing a real property improvement (ex: building), qualifies for the First Dollar Credit. Unlike the Lottery and Gaming Credit, the property does not have to be the owner's primary residence. **Note:** A personal property improvement does not qualify a parcel for this credit.

**3. Does a property owner have to apply for this credit?**

No. This credit is automatically applied to all qualifying properties. If the property tax bill shows an amount under "Ass'd Value Improvements," that property should receive the credit. If you feel the property qualifies for the credit and it does not appear on the tax bill, contact your local treasurer or clerk.

**4. Can an owner receive credit on more than one property?**

Yes. Each taxable property (containing a real property improvement) qualifies for the credit. Unlike the Lottery and Gaming Credit, it does not have to be the owner's primary residence and you may claim more than one credit.

**5. Does a Manufactured/Mobile Home qualify for the First Dollar Credit?**

It depends. If the manufactured/mobile home is properly classified as real property, the home qualifies for the First Dollar Credit. However, if a manufactured home is classified as personal property, the home does not qualify for the First Dollar Credit.

State law (sec. 70.043, Wis. Stats.), lists the criteria for determining if a manufactured/mobile home is real or personal property.

**A manufactured/mobile home is:**

- **Real property** — if the home is connected to utilities and is set upon a foundation upon land owned by the manufactured/mobile home owner
- "Set upon a foundation" means it is off its wheels and is set upon some other support
- **Personal property** — if the land upon which it is located is not owned by the manufactured/mobile home owner or if the manufactured/mobile home is not set upon a foundation or connected to utilities

**6. If I am required to pay a manufactured/mobile home parking fee on my home, does my home qualify for the First Dollar Credit?**

No. If a manufactured/mobile home is not properly classified as real property, the First Dollar Credit does not apply.

**7. Is the First Dollar Credit distributed to the county instead of the municipality, similar to the School Levy Tax and Lottery and Gaming Credits?**

Yes. Under state law (sec. 79.10 (7m)(c), Wis. Stats.), the county distributes the amount received to each municipality and taxing jurisdiction in the county unless a municipality qualifies for one of the exceptions listed in this law and the municipality requests direct payment. A municipality should send its request for direct payment to the Wisconsin Department of Administration (DOA) by the end of February each year.

**8. Where is the First Dollar Credit listed on the property tax bill?**

It is located directly above the Lottery and Gaming Credit line on the property tax bill. To review a sample of a state prescribed property tax bill, see our publication:

 [revenue.wi.gov/DOR\\_Publications/mobhme.pdf](https://revenue.wi.gov/DOR_Publications/mobhme.pdf)

**9. Does the First Dollar Credit apply only to classes 1, 2, 3 and 7, as long as there is an improvement on the parcel?**

Although the parcel must contain an improvement to fit within one of these classes, it is better to determine if a parcel qualifies for the First Dollar Credit by looking at the parcel's improvement value field. If the parcel's improvement value is greater than zero, the parcel qualifies for the credit. **Note:** The improvement must be correctly classified as real property to qualify; it cannot be classified as personal property.

**10. When the First Dollar Credit is entered on the Taxation District Treasurer's Settlement Sheet, how does it impact the distribution of funds to the taxation districts?**

DOA distributes First Dollar Credit payments on the 4th Monday of July. The county treasurer should distribute these amounts no later than August 20.

**11. How are adjustments or corrections to the First Dollar Credit handled?**

- Any error in the amount of funds distributed to a county/municipality by DOA (overpayment or underpayment) discovered by October 1 of the distribution year is corrected by reducing or increasing (as appropriate) the following year's distribution for that municipality
- Corrections are made in the distributions to all municipalities affected by the error under state law (sec. 79.10(6m) Wis. Stats.)

**12. Will DOR supply the Maximum Credit Value (MCV) similar to the Lottery and Gaming Credit value? If so, when can we expect to receive the value?**

Yes. DOR provides the First Dollar Credit MCV by mid to late November, in the same manner we currently provide the Lottery and Gaming Credit MCV.

**13. Will both the Lottery and Gaming Credit and the First Dollar Credit use the same equalized value school tax rate?**

Yes. Both credits use the same equalized value school tax rate.

**14. How is the First Dollar Credit applied to taxes due on a property tax bill?**

Unlike the Lottery and Gaming Credit, the First Dollar Credit is applied equally to each installment.

**Calculating a single payment (payment in full) amount:**

- To determine the total amount due, subtract the Lottery and Gaming Credit, and the First Dollar Credit from the net tax (net of School Levy Tax Credit) and then add the amount of any special assessments and special charges and special taxes (PFC, MFL, Occupational)
- Under an installment plan, when calculating the tax amount due for each installment, apply the First Dollar Credit equally across all the installments

**Example:** If there is a \$31.95 First Dollar Credit, \$15.98 credit is applied to the first payment and \$15.97 to the second payment under a two payment plan

**Two calculation methods:**

- **First method**
  - Subtract the First Dollar Credit from the net tax (net of School Levy Tax Credit), and then divide the amount by the number of installments offered (two in the example above) to determine the amount due for the second and subsequent installments
  - For the first installment amount, you must subtract the Lottery and Gaming Credit from the same amount calculated for the second installment and then add the amount of any special assessments, special charges and special taxes (PFC, MFL, and Occupational)

- **Note:** Depending on the amounts of any special assessments, special charges and special taxes and whether a Lottery and Gaming Credit is available for this parcel, the amount due for the first installment may be greater than or less than the second and subsequent installment amounts
- **Second method**
  - Using two separate calculations, divide both the First Dollar Credit and the net tax (net of School Levy Tax Credit) by the number of installments. Take the results of dividing the net tax by the number of installments, add any special charges, subtract the Lottery and Gaming Credit, and subtract the First Dollar amount determined by dividing the allowable First Dollar Credit by the number of installments.
  - The second and subsequent installments would be the amount of the net tax divided by the number of installments less the allowable First Dollar Credit divided by the number of installments. Extra cents can be applied to either the first or last installment.
- No matter which method is used, an installment can never be less than zero. Since the entire Lottery and Gaming Credit is applied to the first installment (to the extent of the total tax due on the first installment), the Lottery and Gaming Credit (if applicable) should always be applied to the taxes due before the First Dollar Credit. For this reason, you may decide that the second method is the best method for calculating the amount due for each installment.

#### 15. **How is the First Dollar Credit Calculated?**

The credit calculation is very similar to the calculation for the Lottery and Gaming Credit. The First Dollar Credit is determined in November of each year.

Based on available funds and an estimated number of properties that will qualify for the credit, a maximum credit value (MCV) is determined. The credit is calculated by multiplying the MCV (or the actual value of the property if that value is less than the MCV), by the applicable school tax rate. This is the amount of credit provided for that property. (sec. 79.10(5m), Wis. Stats.)

For more information, review "[How to Calculate the First Dollar Credit.](#)"

#### FOR MORE INFORMATION PLEASE CONTACT:

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## May 2019 Personal Property Aid Distribution

**May 6, 2019**

**To: Municipal Clerks and Treasurers, County Clerks and Treasurers, Special Districts**

The Wisconsin Department of Revenue (DOR) distributed Personal Property Aid payments today, Monday, May 6, to local governments.

### May 2019 Personal Property Aid Distribution

Payment reports are available on our [website](#) under Personal Property aid:

- Counties
- Municipalities
- Municipal tax incremental districts
- School districts
- Special districts
- Technical colleges

### Form PA-550: Personal Property Value Report – Filing Reminder for Municipalities Only

- **Every municipal clerk** must electronically file (e-file) Form PA-550, reporting the 2017 locally assessed machinery, tools, and patterns (Code 2) values to DOR
- Go to our [Governments](#) web page to e-file Form PA-550 through My DOR Government Account
- **Due date** – June 3, 2019
- These values were previously reported to each municipality on Schedule C of the Statement of Personal Property (Form PA-003)
- **Why e-file timely?** The reported values will be used to calculate the 2020 personal property aid payments for **all** Wisconsin local governments under sec. 79.096, Wis. Stats.

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

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## Personal Property Value Report – Due June 3

**May 20, 2019**

**To: Municipal Clerks and Treasurers, County Treasurers, Real Property Listers, Assessors**

The Wisconsin Department of Revenue (DOR) would like to remind you that every Wisconsin municipality must electronically file (e-file) Form PA-550: *Personal Property Value Report* by **Monday, June 3, 2019**.

### General Information

- Form is available on My DOR Government Account
- **Due date** – June 3, 2019
- Municipal clerk must e-file Form PA-550, reporting the 2017 locally assessed machinery, tools, and patterns (Code 2) values to DOR
- These values were previously reported to the municipality on Schedule C of the Statement of Personal Property (Form PA-003)
- **Why e-file timely?** The reported values will be used to calculate the 2020 personal property aid payments for **all** Wisconsin local governments under sec. 79.096, Wis. Stats.

### Form Information

Each municipality must report the 2017 locally assessed Code 2 values:

#### Section A – Municipal Totals

- Within the municipality (auto-filled from your 2017 Statement of Assessment)
- Within tax incremental districts (TIDs)
- Outside of TIDs

#### Section B – Taxing Jurisdiction

- Within each taxing jurisdiction (ex: school district, special district) that existed in 2017 within the municipality

#### Section C – TIDs

- Total within each TID that was active in 2017
- For each taxing jurisdiction within each TID

**Note:** If your municipality had no locally assessed Code 2 property in 2017, you must submit a zero value report.

## My DOR Government Account (MyDORGov)

### Accessing the form

1. Click "My DOR GOV Account" on the [Governments](#) landing page
2. Complete email authorization by entering your email address and clicking the provided link sent via email
3. When entering the system for the first time, you must provide your contact information
4. Form PA-550 should be listed on your home screen. If not, follow the steps below to review your access.

### Review your access

1. On the MyDORGov home screen, click "View User Info" in the top right
2. If you are the officeholder, verify this is listed on the left under "Your Office Summary" panel
3. If it is not listed, click "Request Office" and submit an officeholder request to DOR
4. Review any additional offices and/or accesses and make updates where necessary

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

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## Personal Property Value Report – Due Today

**June 3, 2019**

**To: Municipal Clerks and Treasurers, County Treasurers, Real Property Listers, Assessors**

The Wisconsin Department of Revenue (DOR) would like to remind you that every Wisconsin municipality must electronically file (e-file) Form PA-550: *Personal Property Value Report* by **today, June 3, 2019**. If your municipality does not e-file Form PA-550, your personal property aid payment may be delayed.

### General Information

- Form is available on My DOR Government Account
- **Due date** – June 3, 2019
- Municipal clerk must e-file Form PA-550, reporting the 2017 locally assessed machinery, tools, and patterns (Code 2) values to DOR
- These values were previously reported to the municipality on Schedule C of the Statement of Personal Property (Form PA-003)
- The reported values will be used to calculate the 2020 personal property aid payments for **all** Wisconsin local governments under sec. 79.096, Wis. Stats.

### Form Information

Each municipality must report the 2017 locally assessed Code 2 values by:

#### Section A – Municipal Totals

- Within the municipality (auto-filled from your 2017 Statement of Assessment)
- Within tax incremental districts (TIDs)
- Outside of TIDs

#### Section B – Taxing Jurisdiction

- Within each taxing jurisdiction (ex: school district, special district) that existed in 2017 within the municipality

#### Section C – TIDs

- Total within each TID that was active in 2017
- For each taxing jurisdiction within each TID

If your municipality had no locally assessed Code 2 property in 2017, you must submit a zero value report.

## My DOR Government Account (MyDORGov)

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1. On the MyDORGov home screen, click "View User Info" in the top right
2. If you are the officeholder, verify this is listed on the left under "Your Office Summary" panel
3. If it is not listed, click "Request Office" and submit an officeholder request to DOR
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## Property Tax Relief Credits

1. What property tax credits are available in Wisconsin?
2. What credits are directly applied to my property tax bill?
3. What credits can I claim on my income tax return?
4. Are there other programs that help with paying property taxes?

---

### 1. **What property tax credits are available in Wisconsin?**

A property owner may qualify for several different types of credits:

- Wisconsin has credits that are applied directly to a property tax bill if the property or owner qualifies and/or applies for the credit (see question 2)
- Wisconsin also has income tax credits designed to help offset property taxes. These credits are available for qualifying property owners when they complete their Wisconsin income tax return. (see question 3)
- Some homeowners may qualify for special loans to help pay property taxes (see question 4)

### 2. **What credits are directly applied to my property tax bill?**

#### **Lottery and Gaming Credit**

- If you are a Wisconsin resident, own your property and it is your primary residence, the property may qualify for this credit
- For more information, visit: [revenue.wi.gov/Pages/FAQS/slf-lottcr.aspx](https://www.revenue.wi.gov/Pages/FAQS/slf-lottcr.aspx)
- This credit amount (if provided) is listed on the property tax bill below the "First Dollar Credit" line

#### **First Dollar Credit**

- If there is a real property improvement on the land, the property qualifies for the First Dollar Credit
- For more information, visit: [revenue.wi.gov/Pages/FAQS/slf-fdolcred.aspx](https://www.revenue.wi.gov/Pages/FAQS/slf-fdolcred.aspx)
- This credit amount (if provided) is listed on the property tax bill above the "Lottery and Gaming Credit" line

#### **School Levy Tax Credit**

- All taxable real property in Wisconsin qualifies for the School Levy Tax Credit

- This credit amount is listed on the property tax bill below the "Net Assessed Value Rate" box

For more information on property tax credits listed on the property tax bill, contact us at "[Submit a Question](#)" or (608) 266-9457.

### 3. **What credits can I claim on my income tax return?**

If you qualify, you may claim the tax credits listed below on your Wisconsin income tax return. To determine if you qualify, first review the applicable Wisconsin income tax return instructions and the common questions for these credits. If you have additional questions, contact the agency responsible for the credit.

#### **Homestead Credit**

- Common questions - [revenue.wi.gov/Pages/FAQS/ise-home.aspx](http://revenue.wi.gov/Pages/FAQS/ise-home.aspx)
- Credit information - [revenue.wi.gov/Pages/Individuals/homestead.aspx](http://revenue.wi.gov/Pages/Individuals/homestead.aspx)
- Email - [dorhomesteadcredit@wisconsin.gov](mailto:dorhomesteadcredit@wisconsin.gov)

#### **Farmland Preservation Credit**

- Common questions - [revenue.wi.gov/Pages/FAQS/ise-farm.aspx](http://revenue.wi.gov/Pages/FAQS/ise-farm.aspx)
- Wisconsin Department of Agriculture  
Trade and Consumer Protection (DATCP)  
PO Box 8911, Madison, WI 53708-8911
- Email - [dorfarmlandpreservationcredit@wisconsin.gov](mailto:dorfarmlandpreservationcredit@wisconsin.gov)

#### **Veterans and Surviving Spouses Property Tax Credit**

- Common questions - [revenue.wi.gov/pages/faqs/ise-vetprop.aspx](http://revenue.wi.gov/pages/faqs/ise-vetprop.aspx)
- Email - [income@wisconsin.gov](mailto:income@wisconsin.gov)

#### **Renter's and Homeowner's School Property Tax Credit**

- For more information, contact [income@wisconsin.gov](mailto:income@wisconsin.gov).

### 4. **Are there other programs that help with paying property taxes?**

Yes. The Wisconsin Housing and Economic Development Authority (WHEDA) provides property tax deferral loans for the elderly. For more information, contact WHEDA:

PO Box 1728

Madison, WI 53701-1728

(800) 755-7835

Email - [underwriting@wheda.com](mailto:underwriting@wheda.com)

**FOR MORE INFORMATION PLEASE CONTACT:**

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## School Levy Tax Credit

1. Is the school levy tax credit paid to the school district?
2. When are towns, villages and cities notified of the school levy tax credit amount?
3. How is the school levy tax credit reported on individual property tax bills?
4. How does a property owner qualify for the school levy tax credit?

### How is the school levy tax credit calculated?

Formula for calculating the school levy tax credit:

<u>Municipality's 3-Year Average School Levies</u> Statewide 3-Year Average School Levies	x Total Funding =	Municipality' s Credit
Ex: $\frac{6,660,558}{4,832,905,497}$	x 940,000,000 =	\$1,295,478

1. **Is the school levy tax credit paid to the school district?**  
 No. The Wisconsin Department of Revenue (DOR) distributes this credit to counties and municipalities. DOR makes the payments to the county where the municipality is located and then the county distributes the payment to the municipality. **Note:** DOR can make payments directly to the municipality if the municipality qualifies for one of the exceptions and follows the requirements under state law. (sec. 79.10(7m)(cm), Wis. Stats.)
2. **When are towns, villages and cities notified of the school levy tax credit amount?**  
 DOR must inform municipalities of their school levy tax credit payments on or before November 20 each year. (sec. 79.10 (2), Wis. Stats.)
3. **How is the school levy tax credit reported on individual property tax bills?**  
 On property tax bills, school tax levies are reported after subtracting the school levy tax credits. The amount of the school levy tax credit for the current year is listed in a separate box on each property tax bill.
4. **How does a property owner qualify for the school levy tax credit?**  
 The school levy tax credit is applied to every taxable property. The credit amount is based on the property's assessed value as a percent of the municipality's total assessed value.

**FOR MORE INFORMATION PLEASE CONTACT:**

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State of Wisconsin  
Department of Revenue

## Sharing Non-Manufacturing Omitted Taxes

1. Is a municipality required to share non-manufacturing omitted taxes with other taxing jurisdictions?
2. What are the requirements for submitting a request to share omitted taxes to DOR?
3. What if the tax roll is not finalized by October 1?
4. When does DOR notify municipalities of its determination?
5. If the amount of omitted taxes on a municipality's tax roll is \$5,000 or less, is the municipality required to file a request with DOR?
6. Where do I get Form PC-205, Request for Sharing Non-Manufacturing Omitted Taxes?
7. If DOR determines the omitted taxes affect the equalized value, when does a municipality need to settle with other taxing jurisdictions?
8. Where should a municipality send the state's share of omitted taxes?
9. How many years can I go back for reporting omitted property?

---

**1. Is a municipality required to share non-manufacturing omitted taxes with other taxing jurisdictions?**

Yes. If the Wisconsin Department of Revenue (DOR) determines the omitted taxes affect the municipality's equalized value.

**2. What are the requirements for submitting a request to share omitted taxes to DOR?**

If the total non-manufacturing omitted tax listed on a municipality's tax roll exceeds \$5,000, the municipality must file a Request for Sharing Non-Manufacturing Omitted Taxes (PC-205) with DOR by October 1 in the year the omitted taxes are listed on the tax roll. (sec. 74.315, Wis. Stats.)

**3. What if the tax roll is not finalized by October 1?**

After October 1, if the roll is not finalized, the municipality must file a request (PC-205) with DOR before the next October 1.

**4. When does DOR notify municipalities of its determination?**

DOR makes our determination by November 15 for requests received by October 1. DOR then informs the municipality of the determination. We include a copy of the request with the determination, showing the tax amount to be shared with each taxing jurisdiction. **Note:** These amounts are listed on the copy even if the request is denied. A municipality may share the omitted tax even if DOR denies the request.

**5. If the amount of omitted taxes on a municipality's tax roll is \$5,000 or less, is the municipality required to file a request with DOR?**

No. If the total amount of omitted tax is \$5,000 or less, a municipality is not required to file a Request for Sharing Non-Manufacturing Omitted Taxes (Form PC-205) with DOR.

**6. Where do I get Form PC-205, Request for Sharing Non-Manufacturing Omitted Taxes?**

You must electronically file this form. Form PC-205 is located at:  
[revenue.wi.gov/Pages/OnlineServices/slfiling.aspx](http://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx).

**7. If DOR determines the omitted taxes affect the equalized value, when does a municipality need to settle with other taxing jurisdictions?**

Once the taxes are collected, the taxation district must distribute the taxes in the January or February settlement under state law (secs. 74.23 (1) (a) 5, 74.25 (1) (a) 4m, and 74.30 (1) (dm), Wis. Stats.).

**8. Where should a municipality send the state's share of omitted taxes?**

Since January 1, 2017 (per Wisconsin Act 59), the state eliminated the forestation state tax.

**For omitted taxes before January 1, 2017, send the state's payment to:**

Department of Natural Resources, FN/2  
PO Box 7921  
Madison, WI 53707-7921

**Include:**

- o Statement identifying the funds are for taxes collected on omitted property
- o Municipality's name

**9. How many years can I go back for reporting omitted property?**

You may report omitted property for the previous two years for real or personal property, unless previously reassessed for the same year or years. This does not apply to manufacturing property assessed by DOR.

**FOR MORE INFORMATION PLEASE CONTACT:**

MS 6-97  
WISCONSIN DEPARTMENT OF REVENUE  
Local Government Services Bureau  
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## Statement of Taxes (SOT)

1. What is an SOT?
2. What is the deadline to file an SOT?
3. How do I file an SOT?
4. Why is it important to submit a complete and accurate SOT?
5. Why did the Wisconsin Department of Revenue contact us about our Managed Forest Land (MFL) or Private Forest Crop (PFC) acreage?
6. How do I record a Section 70.43 Correction in Section K on the SOT?
7. How do I amend our SOT?
8. Where can I find our final SOT?
9. Are there additional resources for the SOT process?

### 1. **What is an SOT?**

The SOT is a form the municipality electronically files (e-files) with the Wisconsin Department of Revenue (DOR) after the tax roll is completed. After submitting the SOT, the municipality sends a copy to the county treasurer and keep a copy for the district's records.

SOT has two important purposes:

- Summarizes all taxes and charges placed on the tax roll for collection
- Enables a clerk to uniformly report the taxation district taxes and charges to DOR

### 2. **What is the deadline to file an SOT?**

You must file the SOT with DOR by the third Monday in December.

### 3. **How do I file an SOT?**

You must electronically file (e-file) your SOT by using our e-file form:

- **E-file form** - located at: [revenue.wi.gov/Pages/OnlineServices/slfiling.aspx](https://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx)
- **Note:** After filing, send a copy to the county treasurer and keep a copy for the district's records

### 4. **Why is it important to submit a complete and accurate SOT?**

Accurate reporting is very important since DOR uses the reported taxes to determine general property tax relief. DOR also uses the data to administer taxation for railroads, other public

utilities and special taxes.

**Municipality should not file its SOT, until:**

- All adjustments are made to the tax roll
- Total tax roll amount is known, including any overrun or underrun

**Municipality must file its SOT when:**

- Tax roll is complete, summarized, and returned to the clerk
- Tax Increment Worksheet is completed (if applicable)

**Note:** The information needed to file the SOT is in the summary of your computerized tax roll provided by the county. To avoid producing incorrect tax bills, you must reconcile the mill rate worksheet with the SOT. If you have questions regarding the amounts on the tax roll or mill rate worksheet, contact your county treasurer.

**5. Why did the Wisconsin Department of Revenue contact us about our Managed Forest Land (MFL) or Private Forest Crop (PFC) acreage?**

If DOR contacted your municipality, it may be because the acreage you reported on the SOT did not match the acreage you reported on the Statement of Assessment (SOA), and you did not provide an explanation as to why acreage did not agree.

**6. How do I record a Section 70.43 Correction in Section K on the SOT?**

If you reported a Sec. 70.43 correction on Line 23 of your municipality's SOA, you must record the corresponding amount of net taxes or refund due in Section K on your SOT.

**If you:**

- Did not report a Sec 70.43 correction on Line 23 of the SOA, but should have, you must amend your SOA before you can submit your SOT
- Have a negative value on Line 23 of the SOA, the SOT must have a negative net tax or refund due in Section K
- Have a positive value on Line 23 of the SOA, the SOT must have a positive net tax or refund due in Section K

**7. How do I amend our SOT?**

You must submit an amended SOT on our website at [revenue.wi.gov/Pages/OnlineServices/slfiling.aspx](https://revenue.wi.gov/Pages/OnlineServices/slfiling.aspx).

**Note:** The "Amended" box is automatically checked

**8. Where can I find our final SOT?**

DOR posts the Final SOTs to our website the following year at [revenue.wi.gov/Pages/Report/s.aspx](https://revenue.wi.gov/Pages/Report/s.aspx).

**9. Are there additional resources for the SOT process?**

Yes. Review [Publication PA-502: Assessment and Tax Roll Instructions for Clerks](#). This publication provides an overview of the SOT and other processes a clerk and/or treasurer may be responsible for throughout the year.

**FOR MORE INFORMATION PLEASE CONTACT:**

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

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August 29, 2017

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## Tax Exempt Properties

1. Who should file the tax exempt property data and by when?
2. What does the municipal clerk do with the data?
3. Which property types require a report?

### 1. **Who should file the tax exempt property data and by when?**

In **even** years, the property owner (or representative) must file the [Tax Exemption Report \(Form PC-220\)](#) for single parcels or [Form PC-220A](#) for multiple parcels, with the Municipal Clerk no later than March 31. (sec. 70.337, Wis. Stats.)

### 2. **What does the municipal clerk do with the data?**

The clerk compiles the data and enters it on the [Taxation District Exemption Summary Report \(Form PC-226\)](#).

### 3. **Which property types require a report?**

**Must file a report for:** ([sec. 70.11, Wis. Stats.](#))

- a. Church/Religious - place of Worship (sec. 70.11(4), Wis. Stats.)
- b. Other Church/Religious (sec. 70.11, Wis. Stats.)
- c. Private Educational Schools (sec. 70.11(4), Wis. Stats.)
- d. Private Colleges (sec. 70.11(3), Wis. Stats.)
- e. Other Education (sec. 70.11, Wis. Stats.)
- f. Medical facility - (includes religious), Non-Profit Hospital (sec. 70.11(4m), Wis. Stats.)
- g. Medical Research Foundation (sec. 70.11(25), Wis. Stats.)
- h. Other Medical Facility (sec. 70.11, Wis. Stats.)
- i. Housing - (includes religious), Nursing Home (sec. 70.11(4),(19), Wis. Stats.)
- j. Retirement Home (sec. 70.11(3a),(4), Wis. Stats.)
- k. Other Housing (sec. 70.11(3a),(18),(19), Wis. Stats.)
- l. Public Benefit - YMCA/YWCA, Scouts, Boys' Club, Youth Hockey (sec. 70.11(12),(32), Wis. Stats.)
- m. Lions Camp, Bible Camp, Camp for Handicapped (sec. 70.11(10m),(11),(22), Wis. Stats.)
- n. Women's Club, Historical Society, Library Assoc. (sec. 70.11(4),(31m), Wis. Stats.)
- o. Fraternal, Labor/Farmers' Temple, Agri Fair (sec. 70.11(4),(5),(16),(17), Wis. Stats.)
- p. Nonprofit Radio, theatre, Art Gallery (sec. 70.11(14),(29),(29m), Wis. Stats.)
- q. Sports and Entertainment Facility/Stadium (sec. 70.11(31)(36), Wis. Stats.)
- r. Humane Society (sec. 70.11(28), Wis. Stats.)
- s. Historical Site, Public Trust (sec. 70.11(9),(20),(34),(35), Wis. Stats.)
- t. All other (sec. 70.11, Wis. Stats.)

**Do not have to file a report for:** ([sec. 70.11, Wis. Stats.](#))

- a. Property owned by the Federal, State, County and Municipal Governments including State and county forests
- b. Cemeteries, exempt under sec. 70.11(13), Wis. Stats.
- c. Archeological sites, exempt under sec. 70.11(13m), Wis. Stats.
- d. Manure storage facilities, exempt under sec. 70.11(15), Wis. Stats.
- e. Secondary containment structures used to prevent leakage of liquid fertilizer or pesticides, exempt under sec. 70.11(15m), Wis. Stats.
- f. Treatment plant and pollution abatement equipment, exempt under sec. 70.11(21), Wis. Stats.
- g. All perennial plants that produce an annual crop, exempt under sec. 70.77(30), Wis. Stats.
- h. Property of housing authorities exempt under sec. 70.11(18), Wis. Stats., if a payment in lieu of taxes is made for that property
  - i. Lake beds owned by the State
  - j. Highways, as defined in sec. 340.01(22), Wis. Stats.
  - k. Utility property assessed under Chapter 76
  - l. Public School and Public Technical college districts

## FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

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## Telecommunications Property Tax

1. What is the telecommunications property tax?
  2. How does the telecommunications property tax affect local property taxes?
  3. What is the definition of telecommunications services?
  4. What property is taxed and what property is not taxed?
  5. How is the telecommunication property assessed and how is the tax rate calculated?
- 

### 1. **What is the telecommunications property tax?**

Telephone companies are assessed as ad valorem property tax. Tax revenue the Wisconsin Department of Revenue (DOR) collects from telephone companies goes to the state's general fund.

### 2. **How does the telecommunications property tax affect local property taxes?**

- o Telecommunication property is exempt from the local property tax administered under Chapter 70 of the Wisconsin Statutes
- o Non-telecommunication property that changes its use to telecommunication is shifted from local property tax to the state telecommunication property tax and vice-versa

### 3. **What is the definition of telecommunication services?**

- o Telecommunication service is defined as two-way transmission of voice, video, facsimile or data messages, including telegraph messages
- o It does not include one-way transmission of cable television, radio or paging equipment
- o Examples of telecommunication companies: Local exchange companies (LEC), competitive local exchange companies (CLEC), inter-exchange companies (IXC), digital subscriber line companies (DSL) and commercial mobile service companies (wireless)
- o A Tower Company (owning and/or managing cell towers) is not a telecommunication company since a tower does not provide telecommunication services

### 4. **What property is taxed and what property is not taxed?**

- o **Taxable property** — includes real estate and personal property. Personal property - includes outside plant (cable, wire and poles), central office (circuit and switch) equipment, administrative office furniture and equipment, towers, antennae and supplies.
- o **Non-taxable property** — includes administrative computers and intangibles (ex: goodwill)

## 5. How is telecommunication property assessed and how is the tax rate calculated?

- **Property assessed** — DOR assesses the property in the same manner as manufacturing property. DOR staff assesses manufacturing and telecommunication property under the same statutory standards that apply to the commercial and residential property assessments. A telecommunication company must file annual self-reporting forms for its property. DOR audits the property every five years.
- **Tax rate calculated** — the tax rate for a telecommunication property is the sum of the net property tax rates (after credits) from the prior year in the taxing jurisdictions where the property is located

### FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Division of State & Local Finance

Manufacturing and Utility Bureau

PO Box 8971

Madison, WI 53708-8971

Phone: (608) 266-3845

Fax: (608) 264-6897

Email additional questions to [mfgtelco@wisconsin.gov](mailto:mfgtelco@wisconsin.gov)

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## Treasurer's Settlement Sheet

1. What is the Treasurer's Settlement Sheet?
2. Am I required to file a Treasurer's Settlement Sheet?
3. What is the deadline for filing the Treasurer's Settlement Sheet?
4. How do I submit the Treasurer's Settlement Sheet?
5. Do I need a PIN number or password to use the File Transfer method?
6. Will my data be encrypted or otherwise protected when it's transmitted over the Internet?
7. Will I receive a confirmation receipt after I submit the Treasurer's Settlement Sheet?
8. What information do I need to file the Treasurer's Settlement Sheet?
9. What if the Treasurer's Settlement Sheet and the Statement of Taxes (SOT) do not reconcile?
10. How often do Managed Forest (MFL) rates change and how are we notified?
11. Can I amend the Treasurer's Settlement Sheet?

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### 1. **What is the Treasurer's Settlement Sheet?**

The Wisconsin Department of Revenue (DOR) provides the Treasurer's Settlement Sheet ([Form PC-501](#)) for counties to report the February settlements. DOR uses the completed form to verify tax collections compared to the taxes levied in the municipal records. DOR also uses the form to identify and resolve discrepancies. The Treasurer's Settlement Sheet should reconcile with the Statement of Taxes ([SOT](#)).

### 2. **Am I required to file a Treasurer's Settlement Sheet?**

- o **February settlements** - Yes. Under state law (sec. 74.25, Wis. Stats.), counties must submit a Treasurer's Settlement Sheet for municipalities with February settlements to DOR by March 15.
- o **August settlements** - under state law (sec. 74.30, Wis. Stats.), if you have an August settlement, submitting a Treasurer's Settlement Sheet is optional

### 3. **What is the deadline for filing the Treasurer's Settlement Sheet?**

- o **March 15** - if your municipality has a February Settlement, DOR must receive the completed form by March 15
- o **Note:** Also provide a copy to the municipal clerk and treasurer, and the county treasurer

#### 4. **How do I submit the Treasurer's Settlement Sheet?**

You must electronically file (e-file) the Treasurer's Settlement Sheet with DOR. There are two methods available to e-file this form:

1. **File transfer** - you may use this method if your county has [an approved file format](#)
  - Visit the [Government E-Services File Transfer page](#)
  - Select "Ready to Transfer" under "Treasurer's Settlement Sheet File Transmission"
  - Submit your file
  - Save your receipt number
  - If there is a problem with your file, we will contact you
2. **E-file form** - you may e-file this form. Many fields automatically calculate and/or pre-fill based on values reported to DOR on other forms (ex: SOT, Apportionments)
  - Visit the [Government E-Services Online Filing page](#)
  - Select the "Treasurer's Settlement Sheet" (PC-501)
  - Enter the required information and submit to DOR
  - Print and/or save a copy for your records, including your confirmation number

#### 5. **Do I need a PIN number or password to use the File Transfer method?**

No. You are not required to use a PIN number or password, or pre-register.

#### 6. **Will my data be encrypted or otherwise protected when it's transmitted over the Internet?**

Yes. Your data is protected during transmission. The file posts through HTTPS (Hypertext Transfer Protocol over SSL) to a web server and the data is protected with SSL (Secure Sockets Layer) 128-bit encryption. This encrypted protocol is the same standard used for Internet financial transactions.

#### 7. **Will I receive a confirmation receipt after I submit the Treasurer's Settlement Sheet?**

*File transfer method*

- **Successful transfer** - Yes. If the file transferred successfully, you will receive a notification ("OK Transfer Complete") that DOR accepted the file. If there are errors or we cannot process the file, we will contact you.
- **Unsuccessful transfer** - if your file did not transfer, you will receive a notification stating that errors exist and must be corrected before submitting

*E-file form* - after submitting a complete and error-free form, you will see a date stamp and confirmation number. Save and/or print the form for your records.

#### 8. **What information do I need to file the Treasurer's Settlement Sheet?**

You need a complete tax roll, where:

- All collections and state tax credits have been applied
- First dollar and lottery and gaming credits have been posted
- All unpaid taxes were extended
- Tax roll is balanced and reconciled to the Certificate of Correctness and SOT

For more detailed information, review "[Instructions - Tax District Treasurer's Settlement Sheet.](#)"

#### 9. **What if the Treasurer's Settlement Sheet and the Statement of Taxes (SOT) do not reconcile?**

The Treasurer's Settlement Sheet and the SOT should reconcile. **If they do not, you must:**

- Notify the municipality

- Provide DOR with a detailed explanation why the Treasurer's Settlement Sheet does not reflect what is reported on the SOT
- If the discrepancy is due to incorrect information on the SOT, amend the SOT to correct any identified errors

**10. How often do Managed Forest (MFL) rates change and how are we notified?**

Rates can change every five years. The last rate update occurred in 2018; prior rates change in 2013. The next rate update will be 2023. DOR updates the form and instructions, emails municipalities with the new rates, and discusses the changes in training opportunities.

**11. Can I amend the Treasurer's Settlement Sheet?**

Yes. You may amend the Treasurer's Settlement by using either the file transfer or e-file method. If a municipality has a duplicate file transfer, DOR recognizes it as amended.

**Note:** When using the e-file form, the report type will show "Amended," complete all required information and submit. Print and/or save the amended copy for your records.

**FOR MORE INFORMATION PLEASE CONTACT:**

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

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## Wisconsin Lottery and Gaming Credit Program

1. What is the Lottery and Gaming Credit?
2. Who qualifies for the Lottery and Gaming Credit?
3. Do I have to apply for the Lottery and Gaming Credit?
4. How is the Lottery and Gaming Credit calculated?
5. Does a manufactured/mobile home that pays a monthly permit fee qualify?
6. Did I receive the Lottery and Gaming Credit?
7. What if the Lottery and Gaming Credit isn't listed on my tax bill?
8. What if I purchased my home after January 1?
9. What happens if a property qualifying for the Lottery and Gaming Credit is sold after January 1?
10. Can I claim more than one Lottery and Gaming Credit?
11. Who do I let know if a property no longer qualifies for the Lottery and Gaming Credit?
12. What happens if I split my property during the year and the municipal or county treasurer prepares an assessment of a divided parcel, under state law (sec. 70.323, Wis. Stats.)?
13. What if I build a new home?
14. Can I receive the Lottery and Gaming Credit, and the First Dollar Credit?
15. Do I qualify for the Lottery and Gaming Credit if I hold a Life Estate?
16. Do I qualify for the Lottery and Gaming Credit if I am buying the property on a land contract?
17. Do I qualify for the Lottery and Gaming Credit if I am the beneficiary of a property that is in a trust?
18. I didn't receive the Lottery and Gaming Credit on my property tax bill for previous years. Can I apply for the Lottery and Gaming Credit refund for those years?
19. Who should I contact if I have additional questions?

---

### 1. **What is the Lottery and Gaming Credit?**

The Lottery and Gaming Credit is a credit that provides direct property tax relief to qualifying taxpayers on their property tax bills. Lottery proceeds are paid into a separate segregated state fund. The lottery credit is displayed on tax bills as a reduction of property taxes due.

## 2. Who qualifies for the Lottery and Gaming Credit?

To qualify for the Lottery and Gaming Credit, you must be a Wisconsin resident, own a dwelling and use it as your primary residence as of the January 1 certification date of the year the property taxes are levied.

If an owner is temporarily absent, typically for a period no longer than six months (ex: hospital, vacation, incarcerated), the primary residence is the home where the owner returns. Principal dwelling means any dwelling the owner of the dwelling uses as his/her primary residence.

A property owner may claim only one primary residence. You cannot claim the Lottery and Gaming Credit on business property, rental units, vacant land, garages or other property that is not the owner's primary residence (sec. 79.10(1)(dm), (9)(bm), Wis. Stats.).

## 3. Do I have to apply for the Lottery and Gaming Credit?

- Yes. To receive the credit, an eligible property owner must file an application with the county treasurer where the property is located or, with the city treasurer if the property is located in a city that collects taxes under state law (sec. 74.87, Wis. Stats.)
- If you are eligible for the credit as of the January 1 certification date, but your property tax bill does not show the credit, you may:
  - Claim the credit by applying to the municipal (town, village or city) treasurer where the property is located, by January 31 after you receive your property tax bill
  - File a late claim application (if you missed the January 31 deadline) with the Wisconsin Department of Revenue by October 1, after your property tax bill is issued
  - Lottery and Gaming Credit applications forms are located at: [revenue.wi.gov/Pages/Form/lottery-home.aspx](http://revenue.wi.gov/Pages/Form/lottery-home.aspx)

## 4. How is the Lottery and Gaming Credit calculated?

The amount of funds available for the Lottery and Gaming Credit is determined in November of each year based on revenues generated from the Wisconsin Lottery, pari-mutuel on-track betting and bingo during the year.

Based on available funds and an estimated number of properties qualifying for the credit, DOR determines a maximum credit value (MCV). The credit amount for each qualifying property is then calculated by multiplying the MCV (or the actual value of the property if that value is less than the MCV) by the applicable school tax rate. This is the amount of credit provided for that property. (sec. 79.10(9) (bm), (11), Wis. Stats.)

## 5. Does a manufactured/mobile home that pays a monthly permit fee qualify?

- Yes. It qualifies if the owner uses the manufactured/mobile home as their primary residence as of January 1 of the year the permit fees are applied
- Municipal (town, village or city) clerk calculates and deducts one-twelfth of the credit each month from the monthly municipal permit fee
- Eligible manufactured/mobile home owners must file a Lottery and Gaming Credit application with the municipal treasurer or the first class city treasurer (City of Milwaukee) to receive the Lottery and Gaming Credit. (secs. 79.10(1)(dm), (9)(bm), (10)(a), 66.0435(3)(c)1.c., Wis. Stats.)

## 6. Did I receive the Lottery and Gaming Credit?

To see if you received the credit, review your property tax bill. The Lottery and Gaming Credit is located below the **Total** (tax) and **First Dollar Credit** lines on your tax bill. If an amount is listed on this line, the property received the credit.

## 7. What if the Lottery and Gaming Credit isn't listed on my tax bill?

If you are eligible for the credit as of the January 1 certification date, but your property tax bill does not show the credit, you may:

- Claim the credit by applying to the municipal (town, village or city) treasurer where the property is located, by January 31 after you receive your property tax bill. The treasurer will calculate the credit amount you should receive and either credits your tax bill, or if you already paid the taxes, refunds the credit to you.
- File a late claim application (if you missed the January 31 deadline) with the Wisconsin Department of Revenue by October 1, after your property tax bill is issued
- Lottery and Gaming Credit applications forms are located at: [revenue.wi.gov/Pages/Form/lottery-home.aspx](http://revenue.wi.gov/Pages/Form/lottery-home.aspx)

## 8. What if I purchased my home after January 1?

- To receive the Lottery and Gaming Credit, you must verify that, to the best of your knowledge, the previous owner owned and used the property as his or her primary residence as of the January 1 certification date
- Only in this circumstance may a new homeowner apply for the Lottery and Gaming Credit
- Complete and return the [Buyer Lottery and Gaming Credit Application \(Form LC-110\)](#) to your county treasurer. (sec. 79.10 (10) (bn), Wis. Stats.)
- **Note:** If the property was vacant on January 1, the property does not qualify for this credit

## 9. What happens if a property qualifying for the Lottery and Gaming Credit is sold after January 1?

The Lottery and Gaming Credit remains with the qualifying property and is deducted from the net tax payable on the property's next tax bill. When a property is sold, the Lottery and Gaming Credit is "sold" with it. The credit amount should be considered when pro-rating the property taxes between buyer and seller. (sec. 79.10 (10) (bn), Wis. Stats.)

If the new owner is using this property as their primary residence, they should complete the Wisconsin Buyer Lottery and Gaming Credit Application (Form LC-100) and submit it to the county treasurer where the property is located.

If the new owner is not using this property as their primary residence, the new owner should complete the [Lottery and Gaming Credit Removal Request \(Form LC-400\)](#) and submit it to the county treasurer where the property is located.

## 10. Can I claim more than one Lottery and Gaming Credit?

In most cases, you may only claim one Lottery and Gaming Credit on your primary residence.

You may claim more than one Lottery and Gaming Credit under limited situations:

- If you own property qualifying for the credit as of the January 1 certification date and then purchase a property that also qualifies for the credit as of the certification date, you may receive a Lottery and Gaming Credit on both properties

- You may fill out an application for the Lottery and Gaming Credit for each parcel if needed. This is **only valid for the year of the purchase**. (sec. 79.10 (10) (bn), Wis. Stats.) For more information, review questions 7 and 8.
- It is your responsibility to notify your county treasurer within 30 days that a property no longer qualifies for the Lottery and Gaming Credit

In rare cases, spouses may each claim a Lottery and Gaming Credit on two separate properties:

If you own one property, your spouse owns a different property, and you use the property you own as your primary residence and your spouse uses the property they own as their primary residence (you do not live together, and one of the homes is not a vacation home), then credit can be claimed on both properties.

#### 11. **Who do I let know if a property no longer qualifies for the Lottery and Gaming Credit?**

- If you are no longer eligible to receive the Lottery and Gaming Credit on a property, complete the [Lottery and Gaming Credit Removal Request Form \(LC-400\)](#), within 30 days that the property is no longer eligible
- Submit your completed form to the County Treasurer's Office where the property is located

#### 12. **What happens if I split my property during the year and the municipal or county treasurer prepares an assessment of a divided parcel, under state law (sec. 70.323, Wis. Stats.)?**

The value of each new parcel represents a reasonable distribution of the original undivided parcel's valuation. The total of the new valuations equals the original undivided parcel's valuation on January 1 of that year. The Lottery and Gaming Credit is allocated to the parcel that holds the principal dwelling. The credit cannot exceed the new assessed value.

#### 13. **What if I build a new home?**

The property tax bill printed in December is based on the property assessment as of January 1. The taxes are based on that assessed value. The Lottery and Gaming Credit is from the net tax payable on the next year's tax bill. The Lottery and Gaming Credit is applied only if the home is completed and occupied on January 1 of the qualifying year. (secs. 79.10(1)(dm), (9) (bm), (10)(b), Wis. Stats.)

#### 14. **Can I receive the Lottery and Gaming Credit, and the First Dollar Credit?**

- Every Wisconsin parcel with a real property improvement qualifies for the First Dollar Credit; however, you do not automatically qualify for the Lottery and Gaming Credit if you receive the First Dollar Credit.
- For more details, review the [First Dollar Credit](#) common questions

#### 15. **Do I qualify for the Lottery and Gaming Credit if I hold a Life Estate?**

Under state law (sec. 700.02(3), Wis. Stats.), if you hold a property interest for life and your primary residence is located there, you qualify if the life interest is notarized no later than six months after the January 1 certification date.

#### 16. **Do I qualify for the Lottery and Gaming Credit if I am buying the property on a land contract?**

If you are in possession of the property under a land contract and the property is your primary

residence, you qualify if the land contract or the instrument evidencing the existence of a land contract is notarized no later than six months after the January 1 certification date.

**17. Do I qualify for the Lottery and Gaming Credit if I am the beneficiary of a property that is in a trust?**

Under state law, you qualify for the credit if the property is your primary residence. (secs. 701.01(1),(7),(8), Wis. Stats.)

**18. I didn't receive the Lottery and Gaming Credit on my property tax bill for previous years. Can I apply for the Lottery and Gaming Credit refund for those years?**

If you are eligible for the Lottery and Gaming Credit, but your property tax bill does not list the credit, you must file a late claim application with the Wisconsin Department of Revenue by October 1, after you receive your property tax bill. (sec. 79.10 (10) (bm), Wisc. Stats.)

**Example:** If your 2018 property tax bill (issued December 2018) does not show the credit, you have until October 1, 2019 to file a late claim and receive a credit.

**19. Who should I contact if I have additional questions?**

If your property is:

- Outside the City of Milwaukee, contact your county treasurer
- Inside the City of Milwaukee, contact the City of Milwaukee treasurer

**FOR MORE INFORMATION PLEASE CONTACT:**

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

PO Box 8971

Madison, WI 53708-8971

Fax: (608) 264-6887

Email additional questions to [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

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State of Wisconsin  
Department of Revenue

## Wisconsin Room Tax Report

1. Who must file the Wisconsin Room Tax Report?
2. How does a municipality submit its annual Room Tax Report?
3. What is the deadline for filing the Room Tax Report?
4. What happens if a municipality does not file its Room Tax Report by the due date?
5. Can a municipality amend its Room Tax Report?
6. What is reported on the Room Tax Report?
7. Will the Room Tax Reports be available to the public?
8. The Room Tax Report requires a municipality to detail expenditures made by a tourism entity/commission of \$1,000 or more. How should I report payroll expenditures on the Room Tax Report?

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### 1. **Who must file the Wisconsin Room Tax Report?**

Every municipality that imposes a room tax must electronically file (e-file) the Room Tax Report each year.

**Note:** Municipalities may have originally imposed the room tax under state law (sec. 66.75, Wis. Stats.). This statute was renumbered; it is now sec. 66.0615, Wis. Stats. These municipalities are still required to file the Room Tax Report.

### 2. **How does a municipality submit its annual Room Tax Report?**

A municipality should e-file the Room Tax Report ([SL-304](#)) on our website. Make sure to review the filing instructions before starting.

### 3. **What is the deadline for filing the Room Tax Report?**

The deadline for filing the room tax report is May 1 each year.

### 4. **What happens if a municipality does not file its Room Tax Report by the due date?**

If the Room Tax Report is not filed timely, DOR may impose a penalty of \$50 per day beyond the filing due date, up to a maximum of \$3,000.

### 5. **Can a municipality amend its Room Tax Report?**

Yes. A municipality can amend its Room Tax Report while the filing period is still open by accessing the e-file form.

## 6. What is reported on the Room Tax Report?

The following items are reported on the Room Tax Report:

- o Room tax rate imposed
- o Total (gross) tax collections from January 1 through December 31
- o Revenues forwarded to a tourism entity/commission
- o Tourism entity/commission members
- o Detailed expenditures of \$1,000 or more made by the tourism entity/commission
- o If a municipality collected room taxes on May 13, 1994 – attach ordinance in effect on May 13, 1994 and the municipality's financial statement completed nearest to May 13, 1994

## 7. Will the Room Tax Reports be available to the public?

Yes. DOR posts the filed Room Tax Reports on our [website](#).

## 8. The Room Tax Report requires a municipality to detail expenditures made by a tourism entity/commission of \$1,000 or more. How should I report payroll expenditures on the Room Tax Report?

In the expenditures section of the Room Tax Report, a municipality may report "Payroll" as one expenditure.

## FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

WISCONSIN DEPARTMENT OF REVENUE

Local Government Services Bureau

PO Box 8971

Madison, WI 53708-8971

Fax: (608) 264-6887

Email additional questions to [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

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# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes

Prop 076 (R. 12-18)

2019

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## General Information

- Manufactured/mobile homes subject to a monthly municipal permit fee are entitled to the Lottery and Gaming Credit provided the manufactured/mobile home is used as a primary residence. Under state law (sec 79.10, Wis. Stats.), the municipal clerk deducts the credit as part of the determination of the monthly municipal permit fee.
- New owners or newly qualified individuals must complete and sign the Wisconsin Department of Revenue's (DOR) [Form LC-220](#) stating that the manufactured/mobile home is owner-occupied and used as a primary residence
- If a manufactured/mobile home is moved out of a community, all unused credit must be returned to the DOR. The municipality may also chargeback (bill) a school district(s) for its unused portion of the credit for mobile/manufactured homes that move out.
- Federal Law requires a lending institution to escrow the taxes for a mobile/manufactured home when a lien exists on the home. However, state law (sec. 66.0435(3), Wis. Stats.), requires that the monthly municipal permit fee is paid to the local taxing authority (or to the community operator by ordinance). In these situations, the homeowner is paying the fee (tax) twice, once to the lending institution and once to the local taxing authority or community operator. At the end of the year, the homeowner can show the lending institution that the taxes were already paid, and receive a credit/refund from the lending institution.

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Definitions of Terms

**Estimated Fair Market Value** – this is normally the equalized value. The amount an owner could expect to receive for the property through a private sale (cash value).

**Assessment Ratio** – the relationship between the assessed value and the equalized value of the entire taxation district as certified each year by DOR

$$\text{Assessment Ratio} = \frac{\text{Assessed Value}}{\text{Equalized Value}}$$

Example:

$$98.9000000\% = \frac{\$ 98,900}{\$ 100,000}$$

**Net Tax Rate** – a unit per dollar of value by which property is taxed (after school levy tax credit):

$$\text{Tax Rate} = \text{Total Taxes (before Lottery and Gaming Credit)} \div \text{Total Assessed Value}$$

**Equalized Value** – certified by DOR

**School Tax Rate** –  $\text{School Taxes} \div \text{Equalized Value (TID Out) of the school district}$

**Maximum Credit Value (MCV)** – maximum equalized value amount to be multiplied by the school tax rate to determine the lottery credit amount

## Required Information

The Manufactured/Mobile Home Monthly Municipal Permit Fee (MHPF) is a substitute for property taxes on manufactured/mobile homes not taxed as real estate or personal property. Your local assessor is responsible for placing a fair market value on the manufactured/mobile home(s) and the exempt furnishings. The local clerk is responsible for calculating the annual and monthly municipal permit fees.

### Information needed to calculate the fees and to report the Lottery and Gaming Credit to DOR:

Item	Description	Form number
Manufactured/Mobile Home Municipal Permit (LC-220)	Application from property owner to local treasurer to receive Lottery and Gaming Credit	Page 4
Lottery Credit Calculation Notice	Notice of Equalized Value School Tax Rate & Maximum Credit Value sent by DOR to municipalities in November	Page 5
Mobile Home Statement (PA-118)	Completed Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee	Page 6
Tax Bill	Copy of 2018 Real Estate Tax Bill (payable in 2019) from the same school district where the manufactured or mobile home is located	Page 7
Lottery and Gaming Credit Calculation	Instructions for calculating the Lottery and Gaming Credit for Manufactured and Mobile Home Monthly Municipal Permit Fees	Page 8
Step-by-Step Instructions for MHPF Distribution	<ul style="list-style-type: none"> <li>Pages 9-10 – instructions for the permit fee distribution to schools.</li> <li>Page 11– instructions for the lottery credit distribution to schools.</li> <li>Both are due to schools by April 15, 2019</li> </ul>	Pages 9-11
Lottery and Gaming Credit Report	<ul style="list-style-type: none"> <li>Lottery Credit Report Form for Manufactured/Mobile Home Monthly Municipal</li> <li>Permit Fees due to DOR by March 1, 2019</li> </ul>	Page 12
Notice of Lottery and Gaming Credit Payment	Lottery and Gaming Credit Notice including Calculation Form for the Manufactured/Mobile Home Monthly Municipal Permit Fee	Page 13

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Steps for Calculation and Distribution

Use 2018 tax rates, level of assessment, and Lottery and Gaming Credit value.

### Step 1 – Complete Section C of the Manufactured/Mobile Home Statement of Monthly Municipal Permit Fee

"On January 1, the assessor shall determine the total fair market value of each manufactured or mobile home in the taxation district subject to the monthly municipal permit fee." (Sec. 66.0435(3)(c)1.a, Wis. Stats.) The Assessor must complete the form in January. Also, as soon as an assessor receives notice of an addition of a unit to a community, the assessor determines its fair market value and notifies the clerk of that determination.

### Step 2 – Calculate the Lottery and Gaming Credit for each individual manufactured or mobile home monthly municipal permit fee

The calculation can be calculated using the steps outlined on Page 8 – Lottery and Gaming Credit Calculation Form. This credit is deducted on line 10 of the Manufactured/Mobile Home Statement (PA-118).

### Step 3 –

Sum total lottery credits applied on each qualified manufactured/mobile home and count the number of qualified manufactured/mobile homes used as primary residences that received a Lottery and Gaming Credit. Enter this amount on the Manufactured/Mobile Home Lottery and Gaming Credit Report (Form LC-664) – see example form on page 12. [Form LC-664](#) is an electronic form and is available after February 1.

### Step 4 –

Calculate the distribution of Manufactured/Mobile Home Municipal Permit Fees for both the collections and Lottery and Gaming Credit.

### If you have any questions, contact us:

**Mail** Wisconsin Department of Revenue  
Local Government Services Bureau  
PO Box 8971 #6-97  
Madison, WI 53708-8971

**Phone** (608) 266-0772 or (608) 266-9457

**Fax** (608) 264-6887

**Email** [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov)

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Lottery and Gaming Credit Claim Application

Form <b>LC-220</b>	<b>Manufactured / Mobile Home Municipal Permit Wisconsin Lottery and Gaming Credit Application</b>	<b>2019</b> Due date: Jan. 31, 2019
-----------------------	--------------------------------------------------------------------------------------------------------	----------------------------------------

If you are an owner of a manufactured/mobile home (unit) subject to a monthly municipal permit fee, you may qualify for a Lottery and Gaming Credit, which will reduce monthly municipal fees for 2019.

### Who can claim this credit?

- **You may claim this credit on your monthly municipal permit fee if both apply:**
  - You were the owner of the unit described below on January 1, 2019
  - You use the unit as your primary residence
- **You cannot claim** – if the unit is not your primary residence. You can have only one primary residence. You cannot claim the credit on business property, rental units, land, garages or other properties that are not your primary residence. A non-Wisconsin resident cannot claim this credit.
- **Note:** If you do not qualify for this credit, do not return this form

### Filing deadline – January 31, 2019

To claim this credit, you must submit this completed form to your **Municipal Treasurer on or before January 31, 2019**. Your Municipal Treasurer will calculate the monthly credit and deduct it from your monthly municipal permit fee.

**Questions?** – if you have questions on the Lottery and Gaming Credit, contact your Municipal Treasurer or the Wisconsin Department of Revenue at (608) 266-9457, (608) 266-0772, or lgs@wisconsin.gov.

<b>2019 Lottery and Gaming Credit Claim</b> – if you do not qualify for the credit, do not return this form		
<b>Unit address</b>		
_____	<b>Lot/Account number</b> _____	
_____	<input type="checkbox"/> Town } <input type="checkbox"/> Village } <input type="checkbox"/> City } _____	
_____	County of _____	
<i>I attest, under penalty of law, that as of January 1, 2019, I was an owner of the unit described above and that as of that date I used the unit as my primary residence. I understand that I must notify the municipal treasurer within 30 days of the date on which I no longer use the unit as my primary residence.</i>		
Claimant name (please print)	Email	
Signature	Phone (     )     -	Date (mm-dd-yyyy) -   -

<b>For Use By Taxation District Treasurer Only</b>	
1. Net fair market value of unit (not to exceed <u>\$17,000</u> ) .....	_____ (1)
2. Equalized value school tax rate of district where unit is located .....	_____ (2)
3. Lottery credit (1) x (2) .....	_____ (3)
4. Monthly credit deduction (3) ÷ 12 months .....	_____

LC-220 (R. 12-18)



## Lottery Credit Calculation Notice

WISCONSIN DEPARTMENT OF REVENUE  
NOTICE OF EQUALIZED VALUE SCHOOL TAX RATE  
USE FOR 2018 LOTTERY CREDIT CALCULATION

IMA CLERK  
VILLAGE OF BADGER  
PO BOX 250  
BADGER, WI 58425

<u>COMUN CODE</u>	<u>COUNTY</u>	<u>TAX DISTRICT NAME</u>		
01-100	AMERICA	VILLAGE OF BADGER		
<u>SCHOOL CODE</u>	<u>SCHOOL DISTRICT NAME</u>	<u>EQUALIZED VALUE SCHOOL TAX RATE</u>	<u>MAXIMUM CREDIT VALUE</u>	<u>MAXIMUM LOTTERY CREDIT</u>
#3150	ROSE	.011107969	\$17,000	\$188.84
#6181	VIOLET	.011347341	\$17,000	\$192.90
#5100	APPLE	.009804271	\$17,000	\$166.67

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Manufactured and Mobile Home Statement of Monthly Municipal Permit Fee

### MANUFACTURED & MOBILE HOME STATEMENT OF MONTHLY MUNICIPAL PERMIT FEE

#### INSTRUCTIONS

**MANUFACTURED & MOBILE HOME COMMUNITY OPERATOR** (or owner of land if manufactured or mobile home subject to fee is located outside of community): Complete Section A with manufactured or mobile home owner. Submit in duplicate to your local Assessor within 5 days of the arrival of each unit.

**ASSESSOR:** Complete Section B. Determine the fair market value of the manufactured or mobile home. (Use PA-117, Manufactured & Mobile Home Valuation Worksheet). NOTE: Exempt furnishings must be subtracted from the fair market value if included in that figure. Submit form to local Clerk for computation of municipal permit fee.

**CLERK:** Complete Section C.

		SECTION A									
<b>TO BE COMPLETED BY COMMUNITY OPERATOR AND MANUFACTURED OR MOBILE HOME OWNER</b>	TAXATION DISTRICT	SCHOOL DISTRICT	COUNTY	NAME OF MANUFACTURED OR MOBILE HOME OWNER							
	100	3150	01	I.M. Owner							
	NAME OF COMMUNITY			ADDRESS OF MANUFACTURED OR MOBILE HOME							
	Sugar Maple Park			200 Sugar Maple Blvd. Badger WI 54825							
	COMMUNITY ADDRESS			ARRIVAL DATE	OWNER PERMANENT ADDRESS						
	1001 Elm Drive Badger WI 54825			12-1-2000	Same as above						
	<b>MANUFACTURED OR MOBILE HOME DESCRIPTION</b>										
	MANUFACTURER'S NAME			MODEL OR POPULAR NAME			SERIAL NUMBER				
	YR OF MANUFACTURE	PURCHASE YEAR	PURCHASE PRICE		PURCHASED AS		WHERE PURCHASED				
	1999	1999	30,000		<input type="checkbox"/> NEW <input type="checkbox"/> USED						
DO YOU HAVE		LICENSE NO. (IF APPLICABLE)		WIDTH	LENGTH	WEIGHT	COLOR	NO. OF AXLES			
<input type="checkbox"/> BILL OF SALE <input type="checkbox"/> TITLE				FT.	FT.						
NO. OF ROOMS		DOES THE UNIT HAVE									
BATHS _____	BDRMS _____	<input type="checkbox"/> SKIRTING		<input type="checkbox"/> FIREPLACE		<input type="checkbox"/> PORCH _____ SF					
		<input type="checkbox"/> AIR CONDITIONING		<input type="checkbox"/> WASHER		<input type="checkbox"/> PATIO _____ SF					
TOTAL ROOMS _____		<input type="checkbox"/> DISHWASHER		<input type="checkbox"/> DRYER		<input type="checkbox"/> CARPORT _____ SF					
<b>PLEASE SIGN HERE</b> ▶		SIGNATURE OF UNIT OWNER					DATE				
		SECTION B – VALUATION									
<b>ASSESSOR</b>	1. Total Fair Market Value ..... \$						24,000		DATE VIEWED OR INSPECTED		
	2. Exempt Furnishings ..... - \$						4,000		SIGNATURE OF ASSESSOR		
	3. NET FAIR MARKET VALUE ..... \$						20,000		▶		
Assessor enters						(Subtract line 2 from line 1)					
		SECTION C – COMPUTATION OF MUNICIPAL PERMIT FEE									
<b>CLERK</b>	From line 3 above						4. Net Fair Market Value (from line 3 above) ..... \$		20,000		
							5. % Level of Local Assessment ..... Tax bill X		98.90		
							6. Value for Fee Computation (multiply line 4 by line 5) .... \$		19,780		
							7. Net Tax Rate (after state tax credit) (established for preceding January 1 assessment) Tax bill X		.017243		
							8. Annual Fee (multiply line 6 by line 7) ..... \$		341.07		
							9. Gross Monthly Fee (divide line 8 by 12 months) ..... \$		28.42		
							10. Lottery Credit (if applicable) ..... LC Claim Form - \$		10.18		
							11. Net Monthly Fee (subtract line 10 from line 9) ..... \$		18.24		
							The first monthly fee covers the month of <u>January</u> (Enter month)				
							and is due on or before the 10th day of <u>February</u> (Enter the following month)				
							The monthly fee is due on or before the 10th day of each month thereafter.				



# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## 2018 Property Tax Bill

STATE OF WISCONSIN  
**REAL ESTATE PROPERTY TAX BILL FOR 2018**  
 VILLAGE OF BADGER  
 AMERICA CO.

**IMPORTANT:**

- Correspondence should refer to tax number.
- See reverse side for important information.
- Be sure this description covers your property. This description is for property tax bill only and may not be a full legal description.

**LEGAL DESCRIPTION**  
 PART OF THE FIRST ADDITION TO THE SECOND  
 ADDITION CONSISTING OF 1 LOT

**BILL AND SUE HOMEOWNER**  
 RR 9  
 BADGER WI 58425

Not part of the bill template.  
 Prints only on bills for property  
 located within a Drainage District.

Drainage District Notification: \$

PARCEL # 12-116-0029-0000

Assessed Value Land	Ass'd. Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Net Assessed Value Rate (Does NOT reflect credits)	
22,000	76,900	98,900	98.9000000	.017243455	
Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.	<input type="checkbox"/> A Star in this box means Unpaid Prior Year Taxes	School taxes reduced by school levy tax credit	185.01
22,250	77,750	100,000			
	2017 Est. State Aids Allocated Tax Dist.	2018 Est. State Aids Allocated Tax Dist.	2017 Net Tax	2018 Net Tax	% Tax Change
Taxing Jurisdiction					
STATE OF WI			17.27	17.20	-.4%
AMERICA CO	16,632	17,466	317.60	328.20	3.3%
VILLAGE OF BADGER OF	116,684	117,737	183.29	183.32	.02%
BADGER SCH. DIST.	659,459	569,823	1,220.87	1,188.45	-2.6%
#3150 TECH. COLLEGE #56	20,283	22,326	150.06	173.21	15.4%
Total	813,058	727,352	1,889.09	1,890.38	.01%
	First Dollar Credit		79.76	74.64	-6.4%
	Lottery & Gaming Credit		105.56	121.08	14.7%
	Net Property Tax		1,703.77	1,694.66	-0.5%

Make Check Payable to: JANE DOE TREASURER, VILLAGE OF BADGER RR 9, PO BOX 6890 BADGER WI 58425	Full Payment Due On or Before January 31	Net Property Tax	\$1,694.66
	\$ 2,053.68		
Second Installment Payment Payable To: JOHN SMITH, COUNTY TREASURER AMERICA COUNTY COURTHOUSE BADGER WI 58425	Or First Installment Due On or Before January 31	GARBAGE	359.02
	\$ 1,206.35		
	And Second Installment Due On Or Before July 31		
	\$ 847.33		

**FOR INFORMATIONAL PURPOSES ONLY – Voter-Approved Temporary Tax Increases**

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends

**BILL AND SUE HOMEOWNER**  
 RR 9  
 BADGER WI 58425

Check For Billing Address Change

**TOTAL DUE FOR FULL PAYMENT**  
 PAY BY **JANUARY 31 2019**  
 ▶ **\$ 2,053.68**

**Warning:** If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.  
**Failure to pay on time. See reverse.**

PA-686Z (R. 8-15)



## Lottery and Gaming Credit Calculation

### Lottery and Gaming Credit Calculation

Instructions for calculating the Lottery and Gaming Credit for Monthly Municipality Permit Fees

<p><b>Step 1</b> Compare the NET FAIR MARKET VALUE on PA-118, line 3, SECTION B - VALUATION to the Maximum Credit Value. The lower of these two amounts is the CREDIT VALUE.</p>	<p><i>Example:</i></p> $\frac{\$ 20,000}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 17,000}{\text{Maximum Credit Value}} = \frac{\$ 17,000}{\text{CREDIT VALUE}}$
<p><b>Step 2</b> Multiply the Equalized Value School Tax Rate on the Lottery Credit Calculation Notice (Page 5) by the CREDIT VALUE from Step 1 above.</p>	$\frac{\$ 17,000}{\text{CREDIT VALUE}} \times \frac{.011107969}{\text{Equalized Value School Tax Rate}} = \frac{\$ 188.84}{\text{Lottery Credit}}$
<p><b>Step 3</b> Calculate the monthly fee for Line 10 of Section C - COMPUTATION OF MONTHLY MUNICIPALITY PERMIT FEES (Page 6) on PA-118.</p>	$\frac{\$ 188.84}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\$ 15.74}{\text{MONTHLY Lottery Credit}}$

### Calculate MONTHLY Lottery Credit

<p><b>Step 1</b></p> $\frac{\text{Net Fair Market Value}}{\text{Net Fair Market Value}} \text{ OR } \frac{\$ 17,000}{\text{Maximum Credit Value}} = \frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}}$
<p><b>Step 2</b></p> $\frac{\text{CREDIT VALUE}}{\text{CREDIT VALUE}} \times \frac{\text{Equalized Value School Tax Rate}}{\text{Equalized Value School Tax Rate}} = \frac{\text{Lottery Credit}}{\text{Lottery Credit}}$
<p><b>Step 3</b></p> $\frac{\text{Lottery Credit (from Step 2)}}{\text{Lottery Credit (from Step 2)}} \div 12 = \frac{\text{MONTHLY Lottery Credit}}{\text{MONTHLY Lottery Credit}}$

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Instructions for Monthly Municipality Permit Fee Distribution

Instructions for Monthly Municipality Permit Fee Distribution				<i>Example 1</i>
<p><b>Step 1 Determine proportionate share (ratio) for school district(s).</b></p> <p>Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.</p>	$\frac{\$ 1,188.45}{\text{School District Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 1,373.46}{\text{Gross School Tax}}$			
	$\frac{\$ 1,890.38}{\text{Total Tax}} + \frac{\$ 185.01}{\text{School Levy Tax Credit}} = \frac{\$ 2,075.39}{\text{Total Gross Tax}}$			
	$\frac{\$ 1,373.01}{\text{Gross School Tax}} \div \frac{\$ 2,075.39}{\text{Total Gross Tax}} = \frac{.6618}{\text{School's Ratio (share of fee)}}$			
<p><b>Step 2 Determine community operator reimbursement</b></p> <p><b>Sec. 66.0435(3m), Wis. Stats.</b></p> <p>If municipal ordinance requires that monthly municipal permit fee collections be made by the community operator, the community operator may deduct 2% of the total collections for administration. This should be subtracted <b>prior</b> to payment to the municipality.</p>	$\frac{\$ 700.00}{\text{Total collections}} \times .02 = \frac{\$ 14.00}{\text{Amount to be retained by community operator}}$			
	$\frac{\$ 700.00}{\text{Total collections}} - \frac{\$ 14.00}{\text{Amount to be retained by community operator}} = \frac{\$ 686.00}{\text{Payment to municipality}}$			
<p><b>Step 3 Determine municipality administration cost retained</b></p> <p><b>Sec. 66.0435(8), Wis. Stats.</b></p> <p>Multiply the Gross Monthly Municipal Permit Fee collected (before community operator reimbursement) by 10% to cover the cost of administration.</p>	$\frac{\$ 700.00}{\text{Total monthly collections (before community operator fee)}} \times .10 = \frac{\$ 70.00}{\text{Cost for administration to be retained by municipality}}$			
<p><b>Step 4 Determine amount to be shared with school district.</b></p> <p><b>Sec. 66.0435(9), Wis. Stats.</b></p> <p>Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio. Payment to the school district where the community is located within 20 days after the end of each month.</p>	$\frac{\$ 700.00}{\text{Total monthly collections (before community operator fee)}} - \frac{\$ 14.00}{\text{Operator fee (Step 2)}} - \frac{\$ 70.00}{\text{Cost of administration (Step 3)}} =$			
	$= \frac{\$ 616.00}{\text{Amount to be shared}} \times \frac{.6618}{\text{School's ratio}} = \frac{\$ 407.67}{\text{\$ to school}}$			
	$\frac{\$ 616.00}{\text{Amount to be shared with school district}} - \frac{\$ 407.67}{\text{\$ to school}} = \frac{\$ 208.33}{\text{Balance for municipality}}$			

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Instructions for Monthly Municipality Permit Fee Distribution

### Instructions for Monthly Municipality Permit Fee Distribution

**Step 1 Determine proportionate share (ratio) for school district(s).**

Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.

$$\begin{array}{rcl} \text{School District Tax} & + & \text{School Levy Tax Credit} = \text{Gross School Tax} \\ \\ \text{Total Tax} & + & \text{School Levy Tax Credit} = \text{Total Gross Tax} \\ \\ \text{Gross School Tax} & \div & \text{Total Gross Tax} = \text{School's Ratio (share of fee)} \end{array}$$

**Step 2 Determine community operator reimbursement**

**Sec. 66.0435(3m), Wis. Stats.**

If municipal ordinance requires that monthly municipal permit fee collections be made by the community operator, the community operator may deduct 2% of the total collections for administration. This should be subtracted **prior** to payment to the municipality.

$$\begin{array}{rcl} \text{Total collections} & \times & .02 = \text{Amount to be retained by community operator} \\ \\ \text{Total collections} & - & \text{Amount to be retained by community operator} = \text{Payment to municipality} \end{array}$$

**Step 3 Determine municipality administration cost retained**

**Sec. 66.0435(8), Wis. Stats.**

Multiply the Gross Monthly Municipal Permit Fee collected (before community operator reimbursement) by 10% to cover the cost of administration.

$$\begin{array}{rcl} \text{Total monthly collections (before community operator fee)} & \times & .10 = \text{Cost for administration to be retained by municipality} \end{array}$$

**Step 4 Determine amount to be shared with school district.**

**Sec. 66.0435(9), Wis. Stats.**

Multiply Monthly Municipal Permit Fee collections, less community operator fees (if applicable), less municipal administration costs retained, by school's ratio. Payment to the school district where the community is located within 20 days after the end of each month.

$$\begin{array}{rcl} \text{Total monthly collections (before community operator fee)} & - & \text{Operator fee (Step 2)} & - & \text{Cost of administration (Step 3)} & = \\ \\ = & \text{Amount to be shared} & \times & \text{School's ratio} & = & \$ \text{ to school} \\ \\ \text{Amount to be shared with school district} & - & \$ \text{ to school} & = & \text{Balance for municipality} \end{array}$$

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Instructions for MHPF Lottery Credit Distribution

Instructions for MHPF Lottery Credit Distribution			
<i>Example 2</i>			
<b>Step 1 Determine proportionate share (ratio) for school district(s).</b>  Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.	\$ 1,188.45	+	\$ 185.01
	School District Tax		School Levy Tax Credit
	=		
	Gross School Tax		
	\$ 1,890.38	+	\$ 185.01
	Total Tax		School Levy Tax Credit
=			\$ 2,075.39
	Total Gross Tax		
	\$ 1,373.46	÷	\$ 2,075.39
	Gross School Tax		Total Gross Tax
=			0.6618
	School's Ratio (share of fee)		
<b>Step 2 Determine amount to be shared with school district.</b>  Enter the Lottery and Gaming Credit amount to be shared with the school district from the "Notice of Lottery Credit Payment Manufactured/Mobile Homes Monthly Municipal Permit Fees Only," page 13.	\$ 315.00	X	0.6618
	Amount to be shared		School's ratio
=			\$ 208.47
	\$ to school		
	\$ 315.00	-	\$ 208.47
	Amount to be shared with school district		\$ to school
=			\$ 106.53
	Balance for municipality		
<b>Step 1 Determine proportionate share (ratio) for school district(s).</b>  Use a tax bill (page 7) for the same school district where the manufactured/mobile home community is located.	_____	+	_____
	School District Tax		School Levy Tax Credit
	=		
	Gross School Tax		
	_____	+	_____
	Total Tax		School Levy Tax Credit
=			_____
	Total Gross Tax		
	_____	÷	_____
	Gross School Tax		Total Gross Tax
=			_____
	School's Ratio (share of fee)		
<b>Step 2 Determine amount to be shared with school district.</b>  Enter the Lottery and Gaming Credit amount to be shared with the school district from the "Notice of Lottery Credit Payment Manufactured/Mobile Homes Monthly Municipal Permit Fees Only," page 13.	_____	X	_____
	Amount to be shared		School's ratio
=			_____
	\$ to school		
	_____	-	_____
	Amount to be shared with school district		\$ to school
=			_____
	Balance for municipality		

# Guide to Municipal Permit Fee and Lottery and Gaming Credit for Manufactured/Mobile Homes – Prop 076

## Form LC-664: Manufactured/Mobile Home Lottery and Gaming Credit Report

Form LC-664	<b>Manufactured/Mobile Home Lottery and Gaming Credit Report</b>	<b>2018</b> WI Dept of Revenue	
<b>Year</b> 2018	<b>Comuni Code</b> 01007	<b>County</b> ADAMS <b>Municipality Type</b> TOWN <b>Municipality</b> SAMPLE	<b>Report Type</b>  <b>Acct No.</b> 0001
<b>Number of MHPF Claims</b> <input type="text"/>		<b>Total MHPF Claim Amount</b> <input type="text"/>	
<b>Comments</b> <input type="text"/>			
<b>Preparer Information</b>			
Name		Title	
Email		Phone	
<b>Signature Statement</b>			
Under penalties of law, I declare this form and all attachments are true, correct and complete to the best of my knowledge and belief.			
Do you agree with the statement above?			
<input type="checkbox"/> YES <input type="checkbox"/> NO			

LC-664 2018 Manufactured/Mobile Home Report for Lottery and Gaming Credit

Wisconsin Department of Revenue

## Notice of Lottery and Gaming Credit Payment

### Notice of Lottery & Gaming Credit Payment Lottery Credit Payment Notice & Calculation Form for Manufacture & Mobile Home Permit Fees



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF LOCAL GOVERNMENT SERVICES • 2135 RIMROCK RD • MADISON WI

**Mailing Address:**  
PO Box 8971 #6-97  
Madison WI 53708-8971  
Fax (608) 264-6887

March 25, 2019

Notice of Lottery Credit Payment  
Manufactured/Mobile Home Permit Fees Only

JANE DOE  
VILLAGE OF BADGER  
PO BOX 6890  
BADGER, WI 58425

Co. Mun. Code      01100  
County of AMERICA  
VILLAGE OF BADGER

Dear Jane,

Your municipality will receive a Lottery and Gaming Credit payment on March 25, 2019. The payment will be in the amount of \$350.00.

Payments will be made by ACH or investment pool to those municipalities set up to do so.

The distribution of the Lottery and Gaming Credit claimed on manufactured/mobile home permit fees is to be allocated in the same manner as the actual fees. Therefore, the distribution of fees as provided in sec. 66.0435(8), Wis. Stats., should be used to prorate the Lottery Credit on manufactured/mobile home permit fees. We have calculated the 10% cost of administration retained by the municipality. You should distribute \$315.00 using the ratio of the school tax to total tax levy.

Total Manufactured/Mobile Home Permit Fee Lottery Credit	\$ 350.00
Cost of Administration (10%) ( <i>deduct</i> )	- 35.00
Lottery Credit to be distributed	<u>\$ 315.00</u>

Pay to School by April 15, 2019



# Levy Limit Fact Sheet

(sec. 66.0602(2m)(b) Wis. Stats.)

## Created in 2013 Wisconsin Act 20

Within the 2013-2015 budget (2013 Wisconsin Act 20), the state created Wis. Stats. sec. 66.0602(2m)(b).

## Statute Summary

On or after July 2, 2013, if a municipality adopts a new fee or a fee increase for covered services (which were partly or wholly funded in 2013 by property tax levy), that municipality must reduce its levy limit in the current year by the amount of the new fee or fee increase, less any previous reductions. This also applies to payments in lieu of taxes.

### The covered services include:

- Garbage collection
- Fire protection
- Snow plowing
- Street sweeping
- Storm water management

## Definitions

The items listed are not all-inclusive.

### Garbage Collection

The collection and disposal of garbage includes:

- Collection of garbage, rubbish and discarded items from properties within the jurisdiction
- Operation of a landfill site, including: incinerators, refuse pulverizer systems, site covering, gate attendants, central collection transfer points, solid waste drop off sites and site monitoring
- **Note:** this does not include recycling

### Fire Protection

Includes all fire protection activities, such as fire fighting training, fire inspection, investigation of fire losses, fire prevention education, fire signs and fire fighting.

## Examples

### Example 1

A municipality funded its fire protection services of \$100,000 by tax levy in 2013. The municipality adopts a new fee of \$25,000 on July 15, 2013 for its 2014 budget.

**Result** – the municipality must reduce its 2013 levy limit by \$25,000

### Example 2

In 2013, a municipality funds its storm water management of \$400,000 partly by tax levy of \$300,000 and partly by fee of \$100,000. On July 8, 2013, the municipality adopts a fee increase of \$50,000 for its 2014 budget.

**Result** – the municipality must reduce its 2013 levy limit by \$50,000

### Example 3

A municipality funds its garbage collection of \$200,000 solely by fee in 2013. On July 20, 2013, the municipality adopts a fee increase of \$30,000.

**Result** – the municipality is not required to adjust (reduce) its levy limit due to this fee increase since the service was not funded partly or wholly by tax levy in 2013

## Common Questions

### 1. Does the provision affect other services?

Only the five services listed are affected. Fees for services not listed are not subject to this provision (levy adjustment).

### 2. Does the provision apply to a municipality that begins paying for a covered service by a fee instead of tax levy?

Yes, if a covered service was funded partly or wholly by tax levy in 2013 and a municipality adopts a fee on or after July 2, 2013, the municipality is required to reduce its levy limit.

### 3. Does the provision apply to a municipality that pays for a covered service partly by a fee and partly by tax levy in 2013?

Yes. The statute applies to covered services that were funded partly or wholly by tax levy in 2013. A municipality that funds a covered service partly by fee and partly by tax levy is required to reduce its levy limit, if it adopts a fee increase on or after July 2, 2013.

### 4. Does the provision apply when a municipality that had a covered service for several years which was paid for by a fee, such as a storm water utility, adopts a fee increase?

- If the covered service was not funded partly or wholly by tax levy in 2013 (i.e., funded 100% by fee), the statute does not apply.
- If the covered service was funded partly by tax levy and partly by fee in 2013, the statute applies to any fee increase adopted on or after July 2, 2013.

### 5. Does the provision apply when a municipality begins to provide a covered service for the first time and chooses to fund the service 100% through a fee?

No. The statute applies to covered services that were provided by a municipality and funded partly or wholly by tax levy in 2013.

### 6. Can a municipality create a new fee, such as a fire inspection fee, without being required to adjust its property tax levy limit?

Fire protection, which includes fire inspection, is a covered service. If a municipality funded its fire protection service partly or wholly by tax levy in 2013 and adopts a new fee or fee increase on or after July 2, 2013, the municipality is required to reduce its levy limit.

### 7. A municipality provided a covered service funded partly by levy and partly by fee in 2013. In 2014, it is expecting more fee revenue, not due to an adopted fee increase but from population growth and the increased use of services. Does the municipality need to adjust the levy limit in this situation?

No. Since the expected fee revenue in 2014 is from population growth and increased service use, it does not need to adjust the levy limit. It only needs to adjust the levy limit if the municipality adopts a new fee or a fee increase on or after July 2, 2013 for covered services (funded partly or wholly by tax levy in 2013).

### 8. What can a municipality do if this provision applies and it does not wish to adjust its property tax levy limit?

The statute states a municipality's governing body can adopt a resolution stating that the levy limit should not be reduced. The resolution must then be approved in a referendum.

If you have questions, contact us at (608) 266-8618 or [lgs@revenue.wi.gov](mailto:lgs@revenue.wi.gov).

## Wisconsin Department of Revenue

Division of State and Local Finance  
Local Government Services Bureau

**PROPERTY DETACHMENT OVERVIEW**  
**The Role of Municipal Officials in School District Reorganization**  
DPI/DOR – June 2011

**Municipal Clerks:**

- Certify accuracy of property description in owner-initiated reorganization petitions
- Provide information regarding current value of the property described on the petition
- Update Statement of Assessment after receiving a Reorganization Order
  - If statement has been filed – amend with assessed value after the “move”
  - If not filed – file with assessed value after the “move”

**Municipal Clerk & Assessor and County Real Property Lister**

- After receiving a Reorganization Order, update school district codes and names on:
  - property record card
  - property assessment roll
  - property tax roll
  - Statement of Assessment
- After receiving a Reorganization Order, updating each real property and personal property account with the updated codes is extremely important
- The Statement of Assessment must reflect values based on the updated school codes
- If the original statement does NOT reflect property detachments, an amended return must be filed

**County Real Property Lister**

- File Statement of Assessment or amended Statement of Assessment electronically with Department of Revenue

## I. Introduction

### This publication addresses:

- A property owner's responsibility to request a refund from the municipality (town, village or city) for taxes paid in error due to a delayed determination from a Board of Review (BOR), Board of Assessors (BOA), or a court
- How and when a municipality:
  - » Files a request to chargeback refunded taxes under state law ([sec. 74.41, Wis. Stats.](#)), with the Wisconsin Department of Revenue (DOR)
  - » Requests an interest refund from the Department of Administration (DOA)

The chart on page 5 shows the steps a property owner and a municipality must take to recover and chargeback refunded taxes paid in error as determined by a reviewing authority, under state law ([sec. 70.511, Wis. Stats.](#)).

## II. Reviewing Authority - Delayed Action under [sec. 70.511, Wis. Stats.](#)

### A. Determination made after taxes levied

- [Section 70.511\(2\)\(a\), Wis. Stats.](#) – states in part, "If the reviewing authority has not made a determination prior to the time of the tax levy with respect to a particular objection to the amount, valuation or taxability of property, the tax levy on the property or person shall be based on the contested assessed value of the property. A tax bill shall be sent to, and paid by, the person subject to the tax levy as though there had been no objection filed, except that the payment shall be considered to be made under protest. The entire tax bill shall be paid when due under [sec. 74.11](#), [74.12](#) or [74.87](#) even though the reviewing authority has reduced the assessment prior to the time for full payment of the tax billed."
- [Section 70.511\(2\)\(b\), Wis. Stats.](#) – states in part, "If the reviewing authority reduces the value of the property in question, or determines that manufacturing property is exempt, the taxpayer may file a claim for refund of taxes resulting from the reduction in value or determination that the property is exempt. If claim for refund is filed with the clerk of the municipality on or before the November 1 following the decision of the reviewing authority, the claim shall be payable to the taxpayer from the municipality no later than January 31 of the succeeding year. A claim filed after November 1 shall be paid to the taxpayer by the municipality no later than the 2nd January 31 after the claim is filed."

### B. Value to be used in setting tax rate

If the reviewing authority does not complete its work before the time a municipality sets for establishing its current tax rate, the municipality must use the assessment roll's total value (including contested values) in setting its tax rate.

### C. Interest

Under [sec. 70.511, Wis. Stats.](#), interest on the claim must be paid to the taxpayer when the claim is paid at the average annual discount rate determined by the last auction of six-month U.S. treasury bills before the objection per day for the period of time between the time when the tax was due and the date that the claim was paid.

### Proceedings postponement:

- **Taxpayer requests**

- » Interest on the claim must permanently stop accruing on the request date
- » Reviewing authority must hold a hearing on the appeal within 30 days after the taxpayer requests the postponement unless the taxpayer agrees to a longer delay

- **Reviewing authority postpones without a taxpayer request**

- » Interest on the claim must continue to accrue
- » No interest may be paid if the reviewing authority determines the property value was reduced because the taxpayer supplied false or incomplete information ([sec. 70.995\(8\)\(a\), Wis. Stats.](#))

### III. Municipality's Request for Refund of Interest Paid to a Manufacturer

If a municipality pays interest to a manufacturing property assessed under [sec. 70.995, Wis. Stats.](#), the municipality may request a refund of 20 percent of this interest from DOA under [sec. 70.511\(2\)\(b\), Wis. Stats.](#) The municipality must send a written notification/request to DOA no later than July 1 for the interest payments made in the previous fiscal year.

Under [sec. 70.511\(2\)\(b\), Wis. Stats.](#), DOA will reimburse a municipality (no later than the 3rd Monday of November) 20 percent of the interest the municipality paid in the previous fiscal year related to taxes refunded for property assessed under [sec. 70.995, Wis. Stats.](#)

#### **Request should include refund details, including:**

- Name of the manufacturer
- Amount of taxes refunded
- Total amount of interest paid
- Amount of interest to be refunded to the municipality by DOA (20 percent of the total interest)
- **Note:** Also include a copy of the determination or stipulation agreement

#### **Send the request to:**

Manufacturing Tax Refund Program  
DOA, Division of Intergovernmental Relations  
PO Box 8944  
Madison WI 53708

#### **Also send a copy of the request to:**

Local Government Services Bureau  
Wisconsin Department of Revenue  
PO Box 8971 #6-97  
Madison WI 53708-8971

### IV. Submitting a Chargeback Request Under [Sec. 74.41, Wis. Stats.](#)

When a reviewing authority reduces a property assessment, a municipality must electronically submit [Form PC-201](#) to DOR no later than October 1.

#### A. Making a request

By October 1 each year, the municipal clerk must electronically file (e-file) [Form PC-201](#) (Request for Chargeback of Rescinded or Refunded Taxes) with DOR for the general property taxes on the tax roll. The general property taxes must meet at least one of the following – the taxes were:

- Refunded to taxpayers under [sec. 70.511, 74.35](#) or [74.37](#), Wis. Stats.
- Refunded or collected under [sec. 70.43](#), Wis. Stats.
- Rescinded or refunded to taxpayers under [sec. 70.74, 74.33](#) or [75.25\(2\)](#), Wis. Stats.

#### Either of these must also occur:

##### For assessments as of January 1, 2017 or prior

- Total of all chargeback requests to submit equals at least \$5,000 per tax year
- Tax to chargeback for any single description for any one year is \$500 or more

##### For assessments as of January 1, 2018 or later

- Tax to chargeback for any single description for any one year is \$250 or more
- Tax refunded/rescinded for any of the five assessment years immediately preceding the year Form PC-201 is submitted or taxes refunded/rescinded because of a court determination, must be submitted no later than one year after the date of the court's determination.
- **Note:** Requirement that all chargeback requests submitted must total at least \$5,000 per tax year no longer applies for assessments as of January 1, 2018 or later

#### B. Reminder

A municipality must refund the overpaid taxes, along with all applicable interest, to the property owner before submitting a chargeback request to DOR. For more information, review the chart located on page 5.

### V. DOR Determination

- After the clerk submits a request to DOR, we determine the amount of rescinded or refunded taxes to chargeback to and collect from, each taxing jurisdiction where the municipality collected taxes. DOR also determines the amount of taxes collected under [sec. 74.33, Wis. Stats.](#), to share with each taxing jurisdiction where the municipality collected taxes.
- DOR's determination under this subsection is reviewable only under [sec. 227.53, Wis. Stats.](#)

#### A. Amount DOR determines may not include any interest except on refunds:

- Issued under [sec. 70.511\(2\)\(b\), Wis. Stats.](#)
- Paid for property assessed under [sec. 70.995, Wis. Stats.](#)
- Not paid to the municipality by DOA under [sec. 70.511\(2\)\(bm\), Wis. Stats.](#)

#### B. If DOR approves the chargeback request – Notice and Payment – [sec. 74.41\(5\), Wis. Stats.](#)

- DOR certifies the chargeback amount to the municipal clerk and notifies each affected taxing jurisdiction by November 15
- Each taxing jurisdiction must pay the amount certified to the municipal treasurer by February 15 of the year following the determination

### **C. No effect on the mill rate limits – [sec. 74.41\(6\), Wis. Stats.](#)**

- DOR does not consider a tax levied by a taxation jurisdiction to fund an amount the taxing jurisdiction is required to pay, in determining whether the taxing jurisdiction complies with any statutorily imposed mill rate limit
- If DOR denies a chargeback request because it did not meet the minimum requirement of [sec. 74.41, Wis. Stats.](#), the municipality is responsible for the entire refund except for 20 percent of the interest refunded.

### **D. Levy limit – [sec. 66.0602, Wis. Stats.](#)**

- The political subdivision's share of any amount of rescinded or refunded taxes determined and certified by DOR under [sec. 74.41\(5\), Wis. Stats.](#), is exempt from that subdivision's levy limit. A municipal clerk should enter the subdivision's share of refunded/ rescinded tax in Sec. D, Line D of the Levy Limit Worksheet.
- For questions on DOR determinations, contact the [Equalization Bureau District Office](#) in your area.

## **VI. Summary**

1. BOA (or a court) reduces the assessed value after the municipality levies the taxes (i.e., a delayed action under [sec. 70.511, Wis. Stats.](#))
2. Property owner must pay property taxes even if a determination is not made before the taxes are due
3. Property owner must request a refund from the municipality for overpaid taxes
4. Municipality refunds overpaid taxes and applicable interest to the property owner
5. Municipality notifies DOA and DOR of its reimbursement request of 20 percent of the interest paid to a manufacturer due to a value adjustment of property assessed under [sec. 70.995, Wis. Stats.](#)
6. Municipality submits [Form PC-201](#): Request for Charge Back of Rescinded or Refunded Taxes to DOR by October 1
7. DOR determines by November 15 whether the municipality can chargeback the rescinded or refunded taxes to the other taxing jurisdictions and notifies the municipality and each affected taxing jurisdiction of the amount owed
8. Each taxing jurisdiction must pay the municipal treasurer the amount owed by February 15 of the year following the determination

## **VII. Contact Information**

If you have questions, contact us at [lgs@wisconsin.gov](mailto:lgs@wisconsin.gov).

## VIII. Chart

### Delayed Action of Reviewing Authority – Refund of Tax and Interest and Chargeback Process

#### When a reviewing authority issues a determination reducing assessed value in 2019:

##### 1. By November 1 in the year determination issued (2019)

- Property owner submits refund request to municipality by November 1, 2019
- Municipality must issue refund by January 31, 2020
- **If the refund is issued to the property owner:**
  - BEFORE October 1, 2019:
    - » Municipality requests interest refund from DOA no later than July 1 of each year
    - » Municipality may submit a chargeback request to DOR by October 1, 2019
    - » DOR will issue chargeback determination by November 15, 2019
    - » Taxing jurisdictions must reimburse municipality by February 15, 2020
  - AFTER October 1, 2019:
    - » Municipality requests interest refund from DOA no later than July 1 of each year
    - » Municipality may submit chargeback request to DOR by October 1, 2020
    - » DOR will issue chargeback determination by November 15, 2020
    - » Taxing jurisdictions must reimburse municipality by February 15, 2021

##### 2. After November 1, 2019 but before October 1, 2020

- Property owner submits refund request to municipality after November 1, 2019, but before October 1, 2020
- Municipality must issue refund by January 31, 2021
- **If refund is issued to property owner:**
  - BEFORE October 1, 2020:
    - » Municipality requests interest refund from DOA no later than July 1 of each year
    - » Municipality may submit chargeback request to DOR by October 1, 2020
    - » DOR will issue chargeback determination by November 15, 2020
    - » Taxing jurisdictions must reimburse municipality by February 15, 2021
  - AFTER October 1, 2020:
    - » Municipality requests interest refund from DOA no later than July 1 of each year
    - » Municipality may submit chargeback request to DOR by October 1, 2021
    - » DOR will issue chargeback determination by November 15, 2021
    - » Taxing jurisdictions must reimburse municipality by February 15, 2022

#### Note:

- Municipalities that request interest refunds from DOA applies to interest related to manufacturing property assessed under sec. 70.995, Wis. Stats.
- Taxing jurisdictions must reimburse municipalities only for chargebacks approved by DOR. DOR notifies all parties of approved chargeback determinations.

# Local Room Tax

(sec. 66.0615, Wis. Stats.)

## 2015 Wisconsin Act 55

Within the 2015-2017 budget (2015 Wisconsin Act 55), the state modified sec. 66.0615, Wis. Stats.

### Summary of Changes

- "Tourism promotion and development" is replaced with "tourism promotion and tourism development"
- Effective with taxes collected and expenditures made on January 1, 2017:
  - » A municipality must forward to a tourism entity or commission, any room tax revenue exceeding the amount the municipality may retain. This room tax revenue must be spent on tourism promotion and tourism development. It cannot be spent directly by the municipality.
  - » A municipality that collected room tax on May 13, 1994 and retained more than 30% for purposes other than tourism promotion and development, may continue to retain the greater of either 30% of its current year room tax revenues, **or**:

For Fiscal Year	Room Tax Amount Retained in Fiscal Year
FY2017	FY2014
FY2018	FY2013
FY2019	FY2012
FY2020	FY2011
FY2021 and forward	FY2010

- A tourism entity's governing body must include at least one owner or operator of a lodging facility that collects room tax and is located within the municipality

### Definitions

- **Tourism Entity** – a nonprofit organization that came into existence before January 1, 1992, spends at least 51% of its revenues on tourism promotion and tourism development, and provides destination marketing staff and services for the tourism industry in a municipality. **Exception:** If no such organization exists in a municipality on January 1, 2016, a municipality may contract with such an organization if one is created in the municipality.
- **Commission** – an entity created by one municipality (or by two or more municipalities in a zone) to coordinate tourism promotion and tourism development for the zone
- **Tourism Promotion and Tourism Development** – any of the items listed below that are significantly used by transient tourists and reasonably likely to generate paid overnight stays at more than one establishment where a tax may be imposed, that are owned by different persons and located within the municipality where a tax is in effect. **Note:** If the municipality has only one such establishment, it must be reasonably likely to generate paid overnight stays in that establishment.

#### Tourism promotion and tourism development includes:

- » Marketing projects, including: advertising media buys; creation and distribution of printed or electronic promotional tourist materials; or efforts to recruit conventions, sporting events, or motor coach groups
- » Transient tourist informational services
- » Tangible municipal development, including a convention center

## New Reporting Requirements in 2017

Starting in 2017, every municipality that imposes room tax must file an annual report with the Wisconsin Department of Revenue (DOR). The form reporting 2016 activity is due May 1, 2017.

The following information from the previous year (2016) must be reported:

- Amount of room tax collected
- Room tax rate imposed
- Detailed accounting of:
  - » Amounts forwarded to a tourism entity or commission
  - » Expenditures of \$1,000 or more made by the tourism entity or commission
- For each tourism entity or commission that received room tax revenues in the previous year, a list of the commission's or tourism entity's governing body members, and the name of the business entity each member owns, operates, or is employed by (if any)
- For 2017 only, if a municipality collected room tax on May 13, 1994, the municipality must also attach:
  - » The room tax ordinance that was in effect on May 13, 1994
  - » A copy of the municipality's financial statement that was completed nearest to May 13, 1994 showing the percentage of room tax revenues the municipality retained for purposes other than tourism promotion and development

## Common Questions

### 1. What is local room tax?

A municipality (town, village, or city) may impose room tax on the privilege of furnishing at retail (except sales for resale), rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public. The tax may not exceed 8%, unless exempt under sec. 66.0615(1m)(am), Wis. Stats.

### 2. How does a municipality submit its annual room tax report?

DOR will provide an electronic form with instructions including how to complete and submit the annual room tax report.

### 3. Will annual room tax reports be available to the public?

Yes. Annual room tax reports will be available on the DOR website.

### 4. What does a municipality do if it cannot provide the room tax ordinance in effect on May 13, 1994?

The municipality should still complete and submit the annual room tax report. The municipality should still attach the financial statement that was completed nearest in time to May 13, 1994, which shows the percentage of room tax revenues retained by the municipality for purposes other than tourism promotion and development.

### 5. The annual room tax report requires a municipality to detail expenditures made by a tourism commission or tourism entity of \$1,000 or more. How should "Payroll" expenditures be recorded in the annual room tax report?

On the DOR e-file form, a municipality will be allowed to report 'Payroll' as one expenditure.

### 6. What happens if a municipality does not file the required annual room tax report?

If a municipality does not file the required annual report, DOR may impose a penalty of up to \$3,000.