

## Chapter Tax 20

### LOTTERY CREDIT

#### Subchapter I—1991 Lottery Credit

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#### Subchapter I—1991 Lottery Credit

**Note:** Sections Tax 20.01 to 20.09 were created as emergency rules effective December 2, 1991.

##### Tax 20.01 Definitions. In this chapter:

(1) "Class A owner" means an owner whose principal dwelling is on an improved residential or agricultural parcel.

**Note:** Class A owner does not include an owner whose principal dwelling is on a parcel on which another owner has a principal dwelling.

(2) "Class B owner" means an owner whose principal dwelling is not on an improved residential or agricultural parcel with one dwelling and who is not a class C owner.

**Note:** Class B owner includes, but is not limited to, the following:  
An owner of a commercial-residential parcel which includes the owner's primary residence.

An owner whose primary residence is on a parcel on which another owner has a primary residence.

An owner whose primary residence is on a parcel that was unimproved on January 1, 1991.

An owner whose primary residence is taxed as personal property.

(3) "Class C owner" means an owner whose principal dwelling is a mobile home subject to the monthly mobile home parking permit fee under s. 66.058 (3) (c), Stats.

(4) "Credit" means the lottery credit under s. 79.10, Stats.

(5) "Department" means the department of revenue.

(6) "Dwelling" means a structure or that part of a multidwelling or multipurpose structure occupied as separate living quarters. Separate living quarters are those in which the occupants live and eat separately from any other persons in the building and which have direct access from outside the building or through a common hall.

(7) "Owner" means:

(a) A person named as an owner on the title instrument for that person's principal dwelling which is recorded in the records of the register of deeds for the county in which that person's principal dwelling is located.

(b) A person related as husband or wife to a person under par. (a), (d), (f) or (h).

(c) An officer, partner or shareholder of a partnership under s. 178.03 (1), Stats., or tax-option corporation defined in s. 71.34 (2), Stats., that owns property that is the principal dwelling of that officer, partner or shareholder.

(d) A buyer in possession under a land contract of property which is the principal dwelling of the buyer.

(e) A trustee, as defined in s. 701.01 (8), Stats., of a trust in property, as defined in s. 701.01 (7), Stats., where a beneficiary of that trust, as defined in s. 701.01 (1), Stats., uses the property as his or her principal dwelling.

(f) A member, as defined in s. 185.01 (5), Stats., of a cooperative as defined in s. 185.01 (2), Stats., that owns property that is the principal dwelling of the member.

(g) A person holding a property interest for life or term under s. 700.02 (3) or (4), Stats., in property on which that person's principal dwelling is located.

(h) An owner of a mobile home.

(i) A lawfully authorized agent of an owner described under pars. (a) to (h).

(8) (a) "Principal dwelling" means any dwelling that is used by the owner of the dwelling as a "primary residence." "Principal dwelling" is further defined to mean a place of abode by intention and in fact in this state to which, whenever absent, the owner intends to return.

(b) For purposes of defining "principal dwelling", "dwelling", and "primary residence", the following shall apply:

1. If an owner lives part of the year in Wisconsin and part of the year outside of Wisconsin, the owner's Wisconsin residence is the owner's principal dwelling if the owner resides in the Wisconsin residence for more than 6 months of the year.

2. An owner can have only one principal dwelling.

**Note:** Eligibility for the lottery credit will not be denied to an owner who is a temporary resident of a facility such as, but not limited to, a health care facility if it is the intent of the owner to return to his or her principal dwelling.

(9) "Taxation district" has the meaning given in s. 74.01 (6), Stats.

(10) "Taxing jurisdiction" has the meaning given in s. 74.01 (7), Stats.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

#### Tax 20.02 Computing the lottery credit. (1) CLASS A AND CLASS B OWNERS.

For Class A and Class B owners the credit is computed as the estimated fair market value, not to exceed \$8,200, of the parcel or the account that includes the principal dwelling multiplied by the equalized value school tax rate for the school district in which the principal dwelling is located.

(2) CLASS C OWNERS. For Class C owners the credit is computed as the "net fair market value" of the mobile home, not to exceed \$8,200, as established by the assessor under s. 66.058 (3) (c), Stats., for January 1, 1992, multiplied by the equalized value school tax rate for the school district in which the mobile home is located.

(3) TAX DUE. The amount of the property tax due after application of the lottery credit may not be less than zero.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.03 Property tax bills.** The following instructions shall apply to property tax bills for 1991 payable in 1992:

**Note:** Under s. 74.09, Stats., the department prescribes the property tax bill, which must be uniform. Lottery credit information appearing on tax bills is guided by s. 74.09 (3) (b) 2r., Stats.

(1) Tax bills for improved residential and agricultural parcels shall show the amount of the lottery credit and the amount of the property tax after lottery credit adjacent to those terms at the bot-

tom center of the bill. Tax bills for all other parcels and accounts shall not show an amount at these locations except for bills under sub. (4).

(2) All tax bills shall show amounts in the column NO LOTTERY CREDIT. Tax bills issued for improved residential and agricultural parcels shall, in addition, show the amounts in the column LOTTERY CREDIT, and the amounts in the column LOTTERY CREDIT CLAIMED but tax bills for all other parcels and accounts shall not show an amount in these columns except for bills under sub. (4).

(3) On tax bills for improved residential and agricultural parcels, but excluding tax bills issued by a city that collects general property taxes under s. 74.87, Stats., the total amount of the lottery credit shall be deducted from the amount of the net property tax included in the first instalment. If the lottery credit exceeds the amount of net property taxes included in the first instalment, the excess shall be deducted from subsequent instalments but no instalment may be reduced below zero. On tax bills for improved residential parcels issued by a city that collects general property taxes under s. 74.87, Stats., the lottery credit may be prorated over instalment payments.

(4) In a city that collects taxes under s. 74.87, Stats., tax bills for mercantile parcels with an assessed value of \$250,000 or less, and tax bills for mercantile apartments, if the property address is the same as the billing address, shall show the lottery credit in the same manner as bills for improved residential and agricultural parcels under subs. (1) and (2). Owners receiving tax bills under this provision shall claim the credit in the same manner as Class A owners under s. Tax 20.04 (1).

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.04 How to claim the credit. (1) CLASS A OWNERS.** (a) Class A owners may claim the credit by timely paying the full payment amount, or the 1st instalment amount, shown in the column LOTTERY CREDIT CLAIMED, signing the tax bill in the place indicated by "signature", and presenting the signed tax bill to the taxation district treasurer.

(b) If an owner timely pays the full payment amount, or the 1st instalment amount, shown in the column LOTTERY CREDIT CLAIMED but fails to present a signed tax bill to the taxation district treasurer the claim for credit is not perfected and the credit will not be allowed. The owner may perfect the claim by presenting his or her signed tax bill or a LATE CLAIM form on or before July 31, 1992, to the treasurer responsible for collecting taxes at the time the claim is perfected.

**Note:** LATE CLAIM forms are available from taxation district treasurers and county treasurers.

(c) An owner may claim the credit at any time on or before July 31, 1992, without paying one of the amounts shown in the column LOTTERY CREDIT CLAIMED, by presenting his or her signed tax bill or a LATE CLAIM form to the treasurer responsible for collecting taxes at the time the credit is claimed.

(d) If an owner pays an amount in the column NO LOTTERY CREDIT, the owner may subsequently claim the credit by presenting a signed tax bill or a LATE CLAIM form on or before July 31, 1992, to the treasurer responsible for collecting taxes at the time the credit is claimed. If the credit is claimed after the amount due for full payment has been paid, the treasurer shall refund the amount of the credit. If the credit is claimed after the first instalment has been paid, the treasurer shall reduce the amount of subsequent instalments by the amount of the credit.

(e) An owner whose taxes are paid from an escrow account by a mortgage lender may request the lender to claim the credit on a claim form for ESCROWED TAXES if the borrower receives that form from the lender. The owner may also claim the credit by presenting a signed tax bill to the lender, to be used by the lender when the lender pays the tax. If the credit of an owner whose taxes are paid from an escrow account by a mortgage lender has not been

claimed by the lender, the owner may claim the credit using the late claim procedure under par. (d).

**Note:** The claim form for escrowed taxes was distributed by the department to over 1000 mortgage lending institutions operating in Wisconsin. The form is available from the department.

(f) If an owner wishes to claim a credit on a parcel on which another owner has claimed a credit, or where more than one owner wish to claim a credit, the additional claim or claims shall be made on a CLASS B claim form under sub. (2) except that a duplicate tax bill may also be used to claim the credit in a city that collects general property taxes under s. 74.87, Stats. The number of lottery credits claimed on a parcel is limited to the number of principal dwellings on the parcel.

**Note:** Examples of owners whose primary residence is on the same improved residential or agricultural parcel as another owner include co-owners of an agricultural parcel on which each owner has a primary residence or a jointly-owned duplex in which each unit is occupied by one of the owners.

(2) CLASS B OWNERS. (a) Class B owners claim the credit by completing a CLASS B claim form and submitting it, on or before July 31, 1992, to the treasurer responsible for the collection of taxes at the time the form is submitted. The treasurer shall compute the credit under s. Tax 20.02 (1).

**Note:** CLASS B claim forms are available from taxation district treasurers and county treasurers.

(b) If the credit is claimed at the time the property tax is paid, the treasurer shall subtract the credit and the owner may pay an amount net of the lottery credit.

(c) If the credit is claimed after the total amount due has been paid, the treasurer shall issue a refund equal to the amount of the credit.

(d) If the credit is claimed after the first instalment has been paid, the treasurer shall reduce the amount of subsequent instalments by the amount of the credit.

(e) If the credit is claimed but the amount of the first instalment, net of the credit, has not been paid, the treasurer shall reduce the balance due by the amount of the credit.

(3) CLASS C OWNERS. (a) Class C owners claim the credit by completing a MOBILE HOME PARKING FEE claim form and submitting it to the taxation district treasurer on or before July 31, 1992.

**Note:** MOBILE HOME PARKING FEE claim forms are available from taxation district treasurers.

(b) The taxation district treasurer shall compute the amount of the lottery credit under s. Tax 20.02 (2). One-twelfth of the credit so determined shall be subtracted from the monthly mobile home fee otherwise due.

(c) If the credit is claimed after any monthly fees for 1992 have been paid, credits pertaining to monthly fees prior to the first month in which the credit is deducted shall also be deducted from the fee due in that first month.

(d) The claim for a credit under this subsection is based on ownership and use of a mobile home at a specific parking site. The credit shall not be granted for any month in which ownership, use or parking site is different from the facts of the original claim. A change in the mobile home used by the owner as the owner's principal dwelling if the new home occupies the same parking site as the old home does not constitute a change from the facts of the original claim.

(e) For any month in which the credit is not granted, the amount of the credit pertaining to that month shall be entered on the books of the taxation district. The total of the amounts entered shall be remitted to the department of administration by January 20, 1993. The taxation district treasurer shall charge back to the school district the corresponding amounts settled for under s. Tax 20.07.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.05 Responsibilities of taxation district treasurer and county treasurer. (1) ADMINISTRATION OF LOTTERY CREDIT.** (a) The treasurer of a taxation district that collects

taxes under s. 74.11, Stats., shall accept perfected claims for the lottery credit through January 31, 1992. The treasurer of a taxation district that collects taxes under s. 74.12 or 74.87, Stats., shall accept perfected claims for the credit through July 31, 1992, or until the tax roll is transferred to the county treasurer for collection if earlier. Claims for credit in taxation districts which have transferred the tax roll to the county treasurer shall be made to the county treasurer. No claim for credit shall be allowed after July 31, 1992. Except for cities that collect general property taxes under s. 74.87, Stats., the rules for timely payment under s. 74.69, Stats., shall apply to claims for the lottery credit. For cities that collect general property taxes under s. 74.87, Stats., the rules for timely payment under s. 74.87 (7), Stats., shall apply to claims for the lottery credit.

(b) If a Class A owner pays one of the amounts shown in the column LOTTERY CREDIT CLAIMED but does not sign the tax bill, the claim for credit shall not be granted. The taxation district treasurer shall attempt to contact the owner, advising that the tax bill must be signed in order to perfect the claim. A LATE CLAIM form may be used by the treasurer to secure the owner's signature in lieu of a signature on the owner's tax bill. The following procedure shall apply:

1. Owner pays 1st instalment amount. If the owner pays the first instalment amount in the column LOTTERY CREDIT CLAIMED and if a claim for credit has not been perfected by January 31, 1992, the amount of the credit and subsequent instalment amounts shall be delinquent. If the claim is perfected on or before July 31, 1992:

a. In taxation districts that collect taxes under s. 74.11, Stats., the treasurer shall remove the delinquency, including interest and penalties, and remaining amounts due shall be treated as postponed.

b. In taxation districts that collect taxes under s. 74.12, Stats., if all subsequent instalments of the amounts net of the lottery credit are paid timely, the treasurer shall remove the delinquency, including interest and penalties, and the owner shall be reinstated as an instalment payer. If subsequent instalments, net of the lottery credit, are not paid timely, but the claim for credit is perfected on or before July 31, 1992, the treasurer shall remove the delinquency in the amount of the credit, including interest and penalties on the amount of the credit. This provision shall also apply to cities that collect general taxes under s. 74.87, Stats., subject to s. 74.87 (6), Stats.

2. Owner pays full payment amount. If the owner pays the amount due for full payment in the column LOTTERY CREDIT CLAIMED and if a claim for credit has not been perfected by July 31, 1992, the amount of the credit shall be delinquent.

(c) If a treasurer has reason to question a perfected claim for credit the treasurer shall allow the credit and mark the claim for audit by the department.

(2) TAX ROLL ENTRIES. The posted tax roll shall show the amount of lottery credits claimed for each individual parcel.

**Note:** This record should be used by the taxation district treasurer and the county treasurer as the basis for the reports under sub. (3).

(3) INFORMATION PROVIDED TO THE DEPARTMENT. (a) *March report.* On or before March 1, 1992, each taxation district treasurer shall report to the department the total amount of credits claimed in the district through January 31, 1992. The report shall be on a form prescribed by the department and shall show the amount of lottery credits claimed for Class C owners separate from the credits for other classes of owners. The report shall be signed by the taxation district treasurer.

(b) *August report.* 1. On or before August 14, 1992, each county treasurer shall report to the department the total amount of credits claimed in each taxation district in the county by Class A and Class B owners, but excluding owners whose primary residence is classified as personal property, that were not included in

the report under par. (a). The report shall be on a form prescribed by the department and shall be signed by the county treasurer. In a city that collects taxes under s. 74.87, Stats., the city treasurer shall sign and submit the report.

2. On or before August 14, 1992, each taxation district treasurer shall report to the department the total amount of credits claimed in the taxation district by owners whose primary residence is classified as personal property, and the total amount of credits for Class C owners, that were not included in the report under par. (a).

(4) RECORD RETENTION. Each individual claim for a lottery credit included in the reports under sub. (3) shall be supported by a perfected claim or a facsimile of a perfected claim which shall be available for inspection by the department in the office of the taxation district treasurer or the county treasurer until January 1, 1995.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.06 Payment of lottery credits. (1)** The department of administration shall pay the amounts claimed under s. Tax 20.05 (3) (a) to taxation district treasurers by March 23, 1992.

(2) The department of administration shall pay the amounts claimed under s. Tax 20.05 (3) (b) to the proper treasurers by September 4, 1992.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.07 Settlement for lottery credits. (1)** With respect to the payment under s. Tax 20.06 (1), the taxation district treasurer shall, by April 15, 1992, do either of the following:

(a) Settle with taxing jurisdictions for the total amount of lottery credits remitted by the state.

(b) Record receipt of the lottery credits and issue a check to the county treasurer for the total amount excluding credits for owners whose primary residence is classified as personal property and credits for Class C owners; the excluded credits shall be settled for by the taxation district treasurer by April 15, 1992.

(2) Rules regarding settlement for lottery credits shall be the same as those for settlement of other tax payments except that lottery credits may only be used to reduce general property taxes and may not be applied against special assessments, special charges and special taxes.

(3) If the county treasurer receives a payment under sub. (1) (b), the treasurer shall settle for the payment amount by August 20, 1992.

(4) The settlement under s. 74.29, Stats., in August 1992 shall include the amount of lottery credits to be paid to the county treasurer under s. Tax 20.06 (2).

(5) Taxation district treasurers shall settle for credits received under s. Tax 20.06 (2) by September 15, 1992.

(6) A city which collects taxes under s. 74.87, Stats., shall settle for credits received under s. Tax 20.06 (2) by September 15, 1992.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.08 Corrections. (1)** If the department determines that the 1991 credits in a particular taxation district were not determined correctly, the department shall order an adjustment under sub. (4) for each parcel for which the 1991 credit was incorrect.

(2) After the final date on which 1991 credits may be claimed (July 31, 1992), the county treasurer shall determine the following for each parcel in a taxation district under sub. (1) for which a 1991 credit was claimed:

- The credit actually claimed,
- The correct credit amount,
- The difference between pars. (a) and (b).

(3) The treasurer shall sum the differences under sub. (2) (c) for each taxation district and shall certify those amounts to the department by October 1, 1992.

(4) The differences under sub. (2) (c) shall be entered on the 1992 tax roll and shall show on tax bills for each parcel for which the difference under sub. (2) (c) is not zero.

(5) The amount certified under sub. (3) for each taxation district shall be added to, or deducted from, total 1992 lottery credits paid to the taxation district in March 1993.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Tax 20.09 Audit; penalties.** (1) The department shall audit claims for the lottery credit.

(2) If the department determines that a credit was claimed by a taxpayer who was not entitled to the credit, the department shall collect the credit from the taxpayer. If the department is unable to collect the credit from the taxpayer the department shall collect the credit as a state special charge against the county in which the credit was claimed. The county shall proceed as follows:

(a) The county shall compute interest and penalties under s. 74.47, Stats., on the amount of the state special charge for the period February 1, 1992 to the December 31 of the year in which the special charge against the county was apportioned.

(b) The county shall sum the state special charge, and interest and penalties under par. (a), and shall apportion the total amount to the taxation district. The taxation district shall enter the total amount on the tax roll for collection as a special charge against the property for which the credit was claimed.

(c) Interest computed under par. (a) on the state special charge shall accrue to the state.

**History:** Cr. Register, August, 1992, No. 440, eff. 9-1-92.

**Subchapter II —Lottery Credit for 1992 and Thereafter**

**Tax 20.11 Definitions.** In this subchapter:

(1) "Application" means application to claim the lottery credit.

(2) "Approved city" means a city that has the approval of the department to administer the lottery credit within its jurisdiction.

(3) "Approved parcel" means a parcel of taxable real estate or an item of personal property that contains the primary residence of an owner whose application for a lottery credit has been timely made and has not been disqualified by the department.

(4) "Credit" means the lottery credit under ss. 66.058 (3) (c) and 79.10, Stats.

(5) "Credit value" means the value of property set by the legislature for purposes of computing the lottery credit.

(6) "Department" means the department of revenue.

(7) "Dwelling" means a structure or that part of a multidwelling or multipurpose structure occupied as separate living quarters. Separate living quarters are those in which the occupants live and eat separately from any other persons in the building and which have direct access from outside the building or through a common hall. "Dwelling" does not include a structure which is exempt from property taxes under s. 70.111 (19) or 70.112 (5), Stats., in the year of the credit.

(8) "Owner" means:

(a) A person named as an owner on the title instrument for that person's primary residence which is recorded in the records of the register of deeds for the county in which that person's primary residence is located.

(b) A person related as husband or wife to a person under par. (a), (d), (f), (g) or (h).

(c) A partner of a partnership under s. 178.03 (1), Stats., or shareholder of tax-option corporation defined in s. 71.34 (2),

Stats., or a shareholder of a small business corporation as defined in sec. 1361 (b), I.R.C., if that partnership or corporation owns property that is the primary residence of the partner or shareholder.

(d) A buyer in possession under a land contract of property which is the primary residence of the buyer, provided that the land contract or the instrument evidencing the existence of a land contract is notarized no later than 6 months after the certification date.

(e) A trustee, as defined in s. 701.01 (8), Stats., of a trust in property, as defined in s. 701.01 (7), Stats., where a beneficiary of that trust, as defined in s. 701.01 (1), Stats., uses the property as his or her primary residence.

(f) A member, as defined in s. 185.01 (5), Stats., of a cooperative as defined in s. 185.01 (2), Stats., that owns property that is the primary residence of the member.

(g) A person holding a property interest for life under s. 700.02 (3), Stats., in property on which that person's primary residence is located, provided that the life interest is notarized no later than 6 months after the certification date.

(h) An owner of a mobile home.

(i) A lawfully authorized agent of an owner described under pars. (a) to (h) acting on behalf of that owner.

(9) "Primary residence" means an individual's principal dwelling. Primary residence is further defined to mean the place or dwelling where an individual lives most of the time. When temporarily away, it is the home to which the individual returns. For purposes of defining "primary residence," the following shall apply:

(a) If an owner lives part of the year in Wisconsin and part of the year outside of Wisconsin, the owner's Wisconsin residence is the owner's primary residence if the owner resides in the Wisconsin residence for more than 6 months of the year.

(b) An owner can have only one primary residence.

**Note:** Eligibility for the lottery credit will not be denied to an owner who is a temporary resident of a facility such as, but not limited to, a health care facility if it is the intent of the owner to return to his or her primary residence.

(10) "School tax rate" means the rate computed by the department as the total amount levied by the school district in which the property is located divided by the full value of the school district excluding Tax Incremental District value increments.

(11) "Taxation district" has the meaning given in s. 74.01 (6), Stats.

(12) "Taxing jurisdiction" has the meaning given in s. 74.01 (7), Stats.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.12 Computing the lottery credit.** (1) For owners of taxable property, the credit is computed as the estimated fair market value, not to exceed the credit value, of the approved parcel multiplied by the school tax rate for the school district in which the approved parcel is located.

(2) For owners of mobile homes subject to a monthly mobile home parking permit fee the credit is computed as the "net fair market value" of the mobile home, as established by the assessor under s. 66.058 (3) (c), Stats., for January 1, not to exceed the credit value, multiplied by the school tax rate for the school district in which the mobile home is located.

(3) The amount of the property tax or mobile home parking permit fee due after subtracting the lottery credit may not be less than zero.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.13 Authorization for approved cities.** (1) A city may request the department's approval to administer the lottery credit within its jurisdiction. The request shall be in writing and shall indicate the reasons the city believes it, rather than the county, should administer the credit.

(2) The department shall rule on the city's request under sub. (1) no later than 30 days after receiving the request. The ruling shall be signed by the secretary of revenue.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.14 How to claim the credit. (1) TAXABLE PROPERTY.** (a) An owner of taxable property who qualifies for the lottery credit may claim the credit on an application prescribed by the department. The owner must attest that as of the certification date, he or she is the owner of the property described on the application and that as of that date he or she uses the property as his or her primary residence. The completed application shall be filed with the county treasurer except that in approved cities and in a city that collects taxes under s. 74.87, Stats., the application shall be filed with the city treasurer. The certification date for the tax levied in 1992 is July 1, 1992. Thereafter, the certification date is the January 1 of the year the tax is levied.

**Note:** A copy of the prescribed application for the 1992 credit, including instructions, is attached as an appendix.

(b) If more than one owner qualifies for and claims a credit on a parcel of taxable property, each owner shall claim the credit under par. (a) on a separate application. The number of credits claimed on a parcel may not exceed the number of dwellings on the parcel. Total credits are limited by s. Tax 20.12 (3).

**Note:** Examples of owners whose primary residence is on the same parcel as another owner include co-owners of an agricultural parcel on which each owner has a primary residence or co-owners of a duplex in which each dwelling is occupied by one of the owners.

(c) An owner who qualifies for the credit against taxes but whose tax bill does not reflect the credit may claim the credit until January 31 following the issuance of the tax bill by filing the application under par. (a) with the treasurer collecting the taxes. If the application is approved, the treasurer shall proceed under s. Tax 20.15 (1) (e).

(2) **MOBILE HOMES.** (a) The owner of a mobile home subject to a monthly mobile home parking permit fee who qualifies for the credit may claim the credit on an application prescribed by the department. The owner must attest that as of January 1 of the year the fees are payable he or she is the owner of the mobile home described on the application and as of that date he or she uses the mobile home as his or her primary residence. The completed application must be filed with the taxation district treasurer no later than January 31 of the year the fees are payable.

**Note:** MOBILE HOME PARKING FEE claim forms are available from taxation district treasurers.

(b) The taxation district treasurer shall compute the amount of the lottery credit under s. Tax 20.12 (2). One-twelfth of the credit so determined shall be subtracted from each monthly mobile home parking permit fee otherwise due for the parking site occupied by the owner under par. (a) on January 1.

(c) The amount of the lottery credit pertaining to months in which a fee is not due for the parking site of an owner under par. (a) shall be recorded by the taxation district treasurer and remitted to the department of administration by January 20 of the following year. The taxation district treasurer shall charge back to the school district the corresponding credits settled for under s. Tax 20.17.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.15 Responsibilities of county treasurer and taxation district treasurer. (1) CERTIFICATION OF LOTTERY CREDIT.** (a) The treasurer administering the credit under s. Tax 20.14 (1) shall prepare applications for parcels likely to qualify for the lottery credit and those upon request. Prepared applications shall include the parcel number and the property address or other description of the property. The prepared application shall be distributed to the owner of the parcel.

(b) The treasurer under s. Tax 20.14 (1) (a) shall accept applications for the lottery credit for taxable property through the October 31 prior to issuance of the tax bill. The treasurer shall accept facsimiles of applications or other documents evidencing a claim that include all the information contained in the application form

prescribed by the department if such facsimiles or other documents are received by the treasurer by October 31. The treasurer shall not accept applications postmarked earlier than the certification date.

(c) If the treasurer receives an application without an owner's signature, the claim for the credit shall not be granted. The treasurer shall attempt to contact the owner and advise him or her of the need to sign the application.

(d) If a treasurer has reason to question a signed application, the treasurer shall approve the claim but shall mark the application for audit by the department. The treasurer shall advise the department of all claims marked for audit no later than March 1 of the year following the year of the credit.

(e) An owner who qualifies for the lottery credit but whose tax bill does not reflect the credit may claim the credit until January 31 following the issuance of the tax bill by filing the application under s. Tax 20.14 (1) (a) with the treasurer responsible for collecting the January payment of the owner's property taxes. The treasurer shall compute the credit, subtract it from the amount due for the approved parcel of the owner and make an appropriate entry in the tax roll. If the tax has been paid in full, the treasurer shall provide a refund. Except for approved cities, the treasurer shall, on or before settlement under s. 74.25 or 74.30, Stats., convey to the county treasurer the parcel number, property address or other description of the property and the name and mailing address for each claim accepted under this paragraph.

(2) **TAX ROLL ENTRIES.** The tax roll shall indicate the amount of lottery credits claimed for approved parcels.

(3) **PROPERTY TAX BILLS.** The treasurer under s. Tax 20.14 (1) shall cause the lottery credit to appear on tax bills for approved parcels for which an application has been received under sub. (1) (b). The total amount of the lottery credit shall be deducted from the net property tax included in the first instalment. If the lottery credit exceeds the amount of net property taxes included in the first instalment, the excess shall be deducted from subsequent instalments but no instalment may be reduced below zero. On tax bills for approved parcels issued by a city that collects general property taxes under s. 74.87, Stats., the lottery credit may be prorated over instalment payments.

(4) **INFORMATION PROVIDED TO THE DEPARTMENT.** (a) *March report.* 1. On or before March 1, the county treasurer shall report to the department the total number and amount of credits claimed against taxes levied in the previous December in each taxation district in the county except that for taxation districts in approved cities and taxation districts in a city that collects taxes under s. 74.87, Stats., the city treasurer shall report to the department. The report shall be on a form prescribed by the department and shall be signed by the treasurer.

2. On or before March 1, each taxation district treasurer shall report to the department the total number and amount of credits claimed through the preceding January 31 for mobile homes subject to a monthly parking permit fee. The report shall be on a form prescribed by the department and shall be signed by the taxation district treasurer.

(b) *Mobile home credit refund.* On or before January 20, the taxation district treasurer shall report to the department on a form prescribed by the department the amount of mobile home credits under s. Tax 20.14 (2) (c). A check for the amount of the credits under s. Tax 20.14 (2) (c) shall accompany the report.

(c) *Claimant report.* 1. Taxable property. a. On or before April 1, 1993, the treasurer under sub. (1) shall provide the department a report of all claims included in the March 1, 1993, report under par. (a) 1. The report shall indicate for each individual claim the parcel number, property address or other description of the property, and the name and mailing address for purposes of mailing the tax bill. The report shall be in a computer-readable format.

b. On or before May 1, 1993, and on or before May 1 of each year thereafter, the treasurer under sub. (1) shall provide the

department a report of all claims for that year's lottery credit that have been accepted by the treasurer as of the date of the report. The report shall indicate for each individual claim the parcel number, property address or other description of the property, and the name and mailing address for purposes of mailing the tax bill. The report shall be in a computer-readable format. On or before March 1, 1994, and on or before March 1 of each year thereafter, the treasurer under sub. (1) shall provide the department a report of all claims for the previous year's lottery credit. The March 1 report shall be in the same form as the May report.

2. 'Mobile homes'. On or before April 1, 1993, and on or before each April 1 thereafter, each taxation district treasurer filing a report for that year under par. (a) 2. shall provide the department a report of all claims included in the March 1 report. The report shall indicate for each individual claim the account number and address of the mobile home, and the name of the person claiming the credit.

(d) *Corrections report*. On or before October 1, the treasurer under sub. (1) shall report to the department all corrections or adjustments made to the lottery credit claims of the previous year under s. Tax 20.18 (2).

(5) **RECORD RETENTION**. Each claim for a lottery credit shall be supported by a signed application or a facsimile thereof which shall be available for inspection by the department in the office of the treasurer under sub. (1) for 4 calendar years beginning with the year for which the credit was claimed.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.16 Payment of lottery credits and administrative reimbursement. (1) LOTTERY CREDIT.** (a) *March payment*. On the 4th Monday in March the department of administration shall pay to the taxation district treasurer a percent set by the legislature of the amounts claimed for the district under s. Tax 20.15 (4) (a) 1. and 2.

(b) *September payment*. On the first Friday in September the department of administration shall pay:

1. To the county treasurer the amounts claimed for taxation districts in the county under s. Tax 20.15 (4) (a) 1. less the amounts under par. (a). For taxation districts in a city that collects taxes under s. 74.87, Stats., the payment shall be made to the city treasurer.

2. To the taxation district treasurer the amount claimed for the taxation district under s. Tax 20.15 (4) (a) 2. less the amount under par. (a).

(2) **ADMINISTRATIVE REIMBURSEMENT**. On the first Friday in September the department of administration shall pay:

(a) to the treasurer under s. Tax 20.14 (1), \$0.50 for each application on file as of August 1.

(b) to the taxation district treasurer, \$0.50 for each claim reported to the department under s. Tax 20.15 (4) (a) 2.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.17 Settlement for lottery credits. (1)** On or before April 15, the taxation district treasurer shall do either of the following:

(a) Settle with taxing jurisdictions for the payment of lottery credits under s. Tax 20.16 (1) (a).

(b) Issue a check to the county treasurer for the amount under s. Tax 20.16 (1) (a) excluding the amount corresponding to credits for owners of mobile homes subject to the monthly parking permit fee. The excluded amount shall be distributed by the taxation district treasurer by April 15.

(2) Settlement for lottery credits shall be the same as settlement of other tax payments except that lottery credits may only be used to reduce general property taxes; they may not be applied against special assessments, special charges and special taxes.

(3) If the county treasurer receives a payment under sub. (1) (b), the treasurer shall settle for the payment amount by August 20.

(4) The settlement under s. 74.29, Stats., shall include the amount of lottery credits to be paid to the county treasurer under s. Tax 20.16 (1) (b) 1.

(5) A city which collects taxes under s. 74.87, Stats., shall settle for credits received under s. Tax 20.16 (1) (b) 1. in the October settlement.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.18 Corrections. (1)** (a) If the department determines that the credits in a particular taxation district were not determined correctly, the department shall order an adjustment under par. (d) for each parcel for which the credit was incorrect.

(b) The county treasurer shall determine the following for each parcel in a taxation district under par. (a) for which a credit was claimed:

1. The credit actually claimed,
2. The correct credit amount,
3. The difference between subd. 1. and 2.

(c) The treasurer shall sum the differences under par. (b) 3. for each taxation district and shall certify those amounts to the department by October 1.

(d) The differences under par. (b) 3. shall be entered on the following year's tax roll and shall show on tax bills for each parcel for which the difference under par. (b) 3. is not zero.

(e) The amount certified under par. (c) for each taxation district shall be added to, or deducted from, the total lottery credits of the following year paid to the taxation district in March of the following year.

(2) Treasurers under s. Tax 20.14 (1) (a) shall make corrections for erroneous or omitted lottery credits under s. 79.10 (6m), Stats. The treasurer shall report corrections on a form prescribed by the department no later than October 1 of the year following the year of the credit.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.

**Tax 20.19 Audit; penalties. (1)** The department shall audit claims for the lottery credit.

(2) If the department determines that a credit was claimed for an approved parcel or a mobile home subject to the monthly parking permit fee by a person who does not qualify for the credit on that approved parcel or mobile home, the department shall proceed as follows:

(a) If the determination is prior to the time the tax roll is prepared, the department shall instruct the treasurer under s. Tax 20.14 (1) to deny the credit, and the credit shall not appear on the tax bill for that parcel. The treasurer shall indicate on the tax roll that a claim for credit was denied.

(b) If the determination is after the tax roll is prepared, the department shall collect the credit from the taxpayer. If the department is unable to collect the credit from the taxpayer the department shall collect the credit as a state special charge against the county in which the credit was claimed, and the county shall proceed as follows:

1. The county shall compute interest and penalties under s. 74.47, Stats., on the amount of the state's special charge from the February 1 after the tax was payable to the December 31 of the year in which the special charge against the county was imposed.

2. The county shall sum the state's special charge and interest and penalties under subd. 1. and shall certify the total amount to the taxation district. The taxation district shall enter the total amount on the tax roll for collection as a special charge against the property for which the credit was claimed.

3. Interest computed under subd. 1. on the state's special charge shall accrue to the state.

(c) Appeals of the department's determination may be made under s. 227.42, Stats.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93.