

## Chapter Tax 20

### LOTTERY AND GAMING CREDIT

Tax 20.11 Definitions. Tax 20.12 Computing the lottery and gaming credit. Tax 20.13 Authorization for alternative certification procedures. Tax 20.14 How to claim the credit. Tax 20.15 Responsibilities of county treasurer and taxation district treasurer.	Tax 20.16 Payment of lottery and gaming credits and administrative reimbursement. Tax 20.17 Settlement for lottery and gaming credits. Tax 20.18 Corrections. Tax 20.19 Audit; penalties.
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**Note:** Sections Tax 20.01 to 20.09 were created as emergency rules effective December 2, 1991.

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

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

(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 and gaming credit has been timely made under s. Tax 20.14 or 20.18 or extended under s. Tax 20.13 and has not been disqualified by the department.

(3m) "Certification date" means the January 1 of the year the tax is levied.

(4) "Credit" means the lottery and gaming credit under ss. 66.0435 (3) (c) and 79.10, Stats.

(5) "Credit value" means the value of property set by the department as provided in s. 79.10 (11) (c), Stats., for purposes of computing the lottery and gaming 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 section 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.

(8m) "Precertification year" means the first year in each 5-year cycle for filing claims for lottery and gaming credits, beginning with 1999 for taxable real or personal property and 2000 for mobile homes subject to a mobile home parking fee.

(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; CR 99-158: am. (1), (3), (4) and (5), r. (2) and cr. (3m) and (8m), Register January 2002 No. 553, eff. 2-1-02; **correction in (4) made under s. 13.93 (2m) (b) 7., Stats., Register September 2006 No. 609.**

**Tax 20.12 Computing the lottery and gaming 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. 66.0435 (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 and gaming credit may not be less than zero.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: am. (3), Register January 2002 No. 553, eff. 2-1-02; **correction in (2) made under s. 13.93 (2m) (b) 7., Stats., Register September 2006 No. 609.**

**Tax 20.13 Authorization for alternative certification procedures.**

A county, or a city that collects taxes under s. 74.87, Stats., may request the department's approval to use a certi-

fication procedure other than that under s. Tax 20.14 (1) for certifying claims in a precertification year. The request shall be in writing and shall indicate the procedure to be used, which shall be consistent with that prescribed by the department. The request shall be made by July 1 of the year prior to the precertification year. Sections Tax 20.11, 20.12, 20.14 (1) (a) 2., (b), (c) and (d), 20.15 (1) (e), (2), (3), (4) and (5), 20.16, 20.17, 20.18 and 20.19 as they apply to credits under s. Tax 20.14 apply to credits extended under this section.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: r. and recr., Register January 2002 No. 553, eff. 2-1-02.

**Tax 20.14 How to claim the credit. (1) TAXABLE PROPERTY.** (a) 1. 'Precertification years.' An owner of taxable property who qualifies for the lottery and gaming credit may claim the credit on an application prescribed by the department. The owner must attest that as of the certification date of the precertification year, 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 a city that collects taxes under s. 74.87, Stats., the application shall be filed with the city treasurer. Beginning with the credit for 1999 property taxes, a claim that is made under this subdivision is valid for 5 years, except as provided under s. Tax 20.19 (2).

**Note:** A copy of the prescribed application for the 1999 credit, including instructions, is attached as an appendix.

2. 'Interim years.' An owner of taxable property who becomes eligible to claim a credit in years other than a precertification year may claim the credit by filing an application with the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, Stats., with the treasurer of that city. 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. Except as provided under s. Tax 20.19 (2), claims made under this subdivision are valid until the next following precertification year.

(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). Applications made after January 31 shall be filed with the department as provided under s. Tax 20.18.

(d) 1. If a property that has been transferred to a new owner qualifies for the credit because a previous owner used the property as his or her primary residence on the certification date, the new owner of the property may apply for the credit on a form prescribed by the department. The applicant shall attest that to his or her knowledge, the property was used as a primary residence by the previous owner of the property as of the certification date. Applications made under this paragraph for the credit for 1999 property taxes shall be filed with the department. For each accepted claim under this paragraph, the department shall direct the treasurer under par. (a) to 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 or the department shall issue a check to the taxpayer in the amount equal to the computed credit. Beginning with the lottery and gaming credit for 2000 property taxes, applications made under this paragraph shall be filed with

the treasurer of the county in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, Stats., with the treasurer of that city. Applications made after January 31 shall be filed with the department for processing under s. Tax 20.18 (2).

2. A claim made under this paragraph is valid until the next following precertification year. If the claimant under this paragraph does not own or use the property as his or her primary residence on the certification date of any year subsequent to the year of the claim, the claimant shall withdraw the claim as required under sub. (3).

**(2) MOBILE HOMES.** (a) 1. 'Precertification years.' 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 precertification year 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 February 10 of the year the fees are payable. Beginning with the credit for fees payable in 2000, a claim that is made under this subdivision is valid for 5 years, except as provided under s. Tax 20.19 (2).

2. 'Interim years.' An owner of a mobile home who becomes eligible to claim a credit in years other than a precertification year may claim the credit by filing an application with the taxation district treasurer no later than February 10 of the year the fees are payable. The owner must attest that as of the January 1 of the year the fees are payable, 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. Except as provided under s. Tax 20.19 (2), claims made under this subdivision are valid until the next following precertification year.

(b) The taxation district treasurer shall compute the amount of the lottery and gaming 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 and gaming 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.

**(3) WITHDRAWING A CLAIM.** Within 30 days of the date on which the claimant no longer owns the parcel of taxable real or personal property or the mobile home subject to a mobile home parking fee on which a claim was based or no longer uses the property as his or her primary residence, the claimant shall inform the treasurer administering the credit under s. Tax 20.14 that he or she is no longer eligible to claim a credit for the property. Failure to do so may subject the owner to penalties under s. Tax 20.19 (2). This subsection also applies to credits extended under s. Tax 20.13.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: renun. and am. (1) (a) to be (1) (a) 1. and (2) (a) to be (2) (a) 1., cr. (1) (a) 2., (d), (2) (a) 2. and (3) and am. (1) (c) and (2) (b) and (c), Register January 2002 No. 553, eff. 2-1-02.

**Tax 20.15 Responsibilities of county treasurer and taxation district treasurer. (1) CERTIFICATION OF LOTTERY AND GAMING CREDIT.** (a) The treasurer administering the credit under s. Tax 20.14 (1) (a) 1. shall prepare applications for parcels likely to qualify for the lottery and gaming 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 for the lottery and gaming credit on property taxes for 1999 and for each precertification year thereafter 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 and gaming 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 and gaming 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. 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 and gaming credits extended to approved parcels.

**(3) PROPERTY TAX BILLS.** The treasurer under s. Tax 20.14 (1) or s. Tax 20.13 shall cause the lottery and gaming credit to appear on tax bills for approved parcels for which an application has been received under sub. (1) (b) or extended under s. Tax 20.13. The total amount of the lottery and gaming credit shall be deducted from the net property tax included in the first installment. If the lottery and gaming credit exceeds the amount of net property taxes included in the first installment, the excess shall be deducted from subsequent installments but no installment 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 and gaming credit may be prorated over installment 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 under s. Tax 20.14 (1) or extended under s. Tax 20.13 in each taxation district in the county except that for 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 February 10 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. Precertification years. On or before November 1, 1999 and on or before August 16 of each precertification year thereafter, the treasurer with whom applications for credits are filed under s. Tax 20.14 (1) (a)

1. shall provide the department a report of all claims made under ss. Tax 20.14 (1) (a) 1. and (d) for that year's lottery and gaming credit, and treasurers under s. Tax 20.13 shall provide a report for all claims to be applied on the property tax roll for the year of precertification. 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 of the year following the precertification year, treasurers under sub. (1) (a) and s. Tax 20.13 shall provide the department an updated report of all claims made in the precertification year, including late claims made under sub. (1) (e). The March 1 report shall be in a computer-readable format and 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.

b. Interim years. On or before May 1 of each year other than precertification years, the treasurer with whom claims for credits are filed under s. Tax 20.14 (1) (a) 2. shall file with the department a report of all claims made under s. Tax 20.14 (1) (a) 2. and (d) for that year's lottery and gaming credit. The report shall contain the parcel numbers, property addresses or other descriptions of properties for which claims were filed and the names and mailing addresses for purposes of mailing the tax bills. The report shall be in computer-readable format. By March 1 of the following year, the treasurer shall file with the department a report of all claims for the previous year's lottery and gaming credit, including claims made under ss. Tax 20.14 (1) (a) 2. and (d), claims made in a precertification year that are valid for the previous year and late claims made for lottery and gaming credits for the previous year. Subdivision 1. b. also applies to interim year credits extended under s. Tax 20.13.

Example: On May 1, 2000 the county treasurer provides the department a report of all claims for the 2000 lottery and gaming credit made in 2000 through 1) applications made to the county treasurer and 2) late claims made to the municipal treasurer and 3) late claims made to the department. **Prior-year claims that remain valid are not included in the May 1 report.** On March 1, 2001, the treasurer provides the department a report of all claims made for the 2000 credit - both prior year claims that are valid for the 2000 credit and claims made in 2000 as well as late claims made in 2001 (for the 2000 credit).

2. 'Mobile homes.' a. Precertification years. On or before November 1, 1999 and on or before August 16, 2004 and every 5<sup>th</sup> year thereafter, each taxation district administering credits to mobile homes subject to a mobile home parking fee shall provide the department an estimate of the number of claims to be made under s. Tax 20.14 (2) (a) 1. for the next precertification year. On or before May 1, 2000 and every 5<sup>th</sup> year thereafter, each taxation district administering credits to mobile homes subject to a mobile home parking fee shall provide the department a report of all claims made under s. Tax 20.14 (2) (a) 1. for that year's lottery and gaming credit. The report shall indicate for each individual claim the account number and address of the mobile home and the claimant's name and mailing address.

b. Interim years. On or before May 1 of each year other than precertification years, each taxation district administering credits to mobile homes subject to a mobile home parking fee shall file with the department a report of all claims made under s. Tax 20.14 (2) (a) 2. for that year's lottery and gaming credit, including claims made in a precertification year that continue to be valid. The report shall indicate for each individual claim the account number and address of the mobile home and the claimant's name and mailing address.

(d) *Corrections report.* On or before October 1, the treasurer under sub. (1) and the treasurer under s. Tax 20.13 shall report to the department all corrections or adjustments made to the lottery and gaming credit claims of the previous year under s. Tax 20.18.

**(5) RECORD RETENTION.** (a) Except for credits extended under s. Tax 20.13, each claim for a lottery and gaming 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) or (2) for 5 calendar years beginning with the year for which the credit was claimed.

(b) All computer programs and records used to extend credits under s. Tax 20.13 shall be available for inspection by the department in the office of the treasurer authorized under s. Tax 20.13 for 5 calendar years beginning with the year for which the credit was extended.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: am. (1) (a), (b) and (e), (2), (3) and (4) (a) 1., 2., r. and recr. (4) (c) 1. and 2., renum. and am. (5) to be (5) (a) and cr. (5) (b), Register January 2002 No. 553, eff. 2-1-02.

**Tax 20.16 Payment of lottery and gaming credits and administrative reimbursement.** (1) **LOTTERY AND GAMING CREDIT.** 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.

(2) **ADMINISTRATIVE REIMBURSEMENT.** (a) On November 19, 1999 the department of administration shall pay:

1. To the county or municipality using the claims procedure under s. Tax 20.14 (1) \$0.70 for each application on file as of October 15, 1999 as reported under s. Tax 20.15 (4) (c) 1. a.

2. To the county or municipality using an alternative procedure under s. Tax 20.13, the lesser of \$0.70 for each claim as reported under s. Tax 20.15 (4) (c) 1. a. or the actual cost incurred in identifying the claims reported under s. Tax 20.15 (4) (c) 1. a. A statement detailing the costs incurred shall document actual costs.

3. To the municipality using the claims procedure under s. Tax 20.14 (2) \$0.70 for each estimated application for the 2000 lottery and gaming credit as reported under s. Tax 20.15 (4) (c) 2. a.

(b) On the first Friday in September in 2004 and every 5th year thereafter, the department of administration shall pay:

1. To the county or municipality using the claims procedure under s. Tax 20.14 (1), \$0.70 for each application received under s. Tax 20.14 (1) (a) 1. as of August 1 of a precertification year as reported under s. Tax 20.15 (4) (c) 1. a.

2. To the county or municipality using an alternative procedure under s. Tax 20.13, the lesser of \$0.70 for each claim as reported under s. Tax 20.15 (4) (c) 1. a. or the actual cost incurred in identifying the claims reported under s. Tax 20.15 (4) (c) 1. a. A statement detailing the costs incurred shall document actual costs.

3. To the municipality using the claims procedure under s. Tax 20.14 (2) \$0.70 for each estimated claim to be made in the next precertification year as reported to the department under s. Tax 20.15 (4) (c) 2. a.

(c) Correction payments made under s. 79.10 (7r) (c), Stats., for underpayments of the lottery and gaming credit shall be made on the first Friday in September of the year following payments under pars. (a) and (b). If there are overpayments of the lottery and gaming credit made under s. 79.10 (7r) (b), Stats., the department shall collect the overpayment from the county or taxation district. If the department does not receive the overpayment by June 30 of the year following the payment under s. 79.10 (7r) (b), Stats., it shall certify to the department of administration on or before the first Friday in August the amount as a state special charge. The department of administration shall include the state special charge in its certification under s. 70.60, Stats.

**Note:** Section 79.10 (7r), Stats., was repealed by 2003 Wis. Act 33.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: renum. (1) (a) to be (1), r. (1) (b) and r. and recr. (2), Register January 2002 No. 553, eff. 2-1-02.

**Tax 20.17 Settlement for lottery and gaming 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 and gaming credits under s. Tax 20.16 (1).

(b) Issue a check to the county treasurer for the amount under s. Tax 20.16 (1) 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 and gaming credits shall be the same as settlement of other tax payments except that lottery and gaming 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 and gaming credits to be paid to the county treasurer under s. Tax 20.16 (1) (b) (1990 Wis. Adm. Code).

(5) A city which collects taxes under s. 74.87, Stats., shall settle for credits received under s. Tax 20.16 (1) (b) (1990 Wis. Adm. Code) in the October settlement.

**Note:** 1991 Wis. Act 323 made the language in subs. (4) and (5) obsolete. The department will repeal subs. (4) and (5) in the future.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: am. (1) (a), (2) and (4), Register January 2002 No. 553, eff. 2-1-02; corrections in (1) (a) and (b), (4) and (5) made under s. 13.93 (2m) (b) 7., Stats., Register January 2002 No. 553.

**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 subs. 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 and gaming credits of the following year paid to the taxation district in March of the following year.

(2) If the department determines by October 1 of the year of any distribution under s. Tax 20.16 (1) that there was an omitted lottery and gaming credit due to an eligible claim made after January 31, the department shall issue a check to the taxpayer in the amount equal to the computed credit. The department shall convey to the county treasurer the parcel number, property address or other description of the property and the name and mailing address for each omitted claim.

**History:** Cr. Register, December, 1992, No. 444, eff. 1-1-93; CR 99-158: am. (1) (e) and r. and recr. (2), Register January 2002 No. 553, eff. 2-1-02; correction in (2) made under s. 13.93 (2m) (b) 7., Stats., Register January 2002 No. 553.

**Tax 20.19 Audit; penalties.** (1) The department shall audit claims for the lottery and gaming credits and credits extended under s. Tax 20.13. The department may audit the computer programs and records of county treasurers and treasurers of a taxation district that collects taxes under s. 74.87, Stats., used to extend credits under s. Tax 20.13.

(2) If the department determines that a credit was extended to a parcel or a mobile home subject to a monthly parking permit fee that does not qualify for the credit, 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 instruct the appropriate taxation district to collect the credit as a special charge on the next property tax bill issued for the property.

(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; CR 99-158: am. (1) and (2) (intro.) and r. and recr. (2) (b), Register January 2002 No. 553, eff. 2-1-02.