



**Informational Paper 21**

**State Property Tax Credits**  
**(School Levy, First Dollar, and**  
**Lottery and Gaming Credits)**

**Wisconsin Legislative Fiscal Bureau**

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# State Property Tax Credits (School Levy, First Dollar, and Lottery and Gaming Credits)

## Introduction

Most state expenditures for property tax relief involve programs that provide direct aids, such as shared revenue and general school aids, to local governments. These aids can be used to increase local spending or to reduce property taxes. Other state expenditures for property tax relief are provided through property tax credit programs. Wisconsin currently has three tax credit programs where credits are paid to municipalities and shown on property tax bills: the school levy credit, the recently created first dollar credit, and the lottery and gaming credit.

Annual funding for the school levy tax credit program was set at \$469,305,000 from the 1996(97) to the 2005(06) property tax years. The credit was increased to \$593,050,000 for the 2006(07) property tax year, to \$672,400,000 for the 2007(08) property tax year, and to \$747,400,000 beginning in property tax year 2008(09).

The 2007-09 biennial budget act (2007 Act 20) created a property tax credit called the first dollar credit. The funding level for the credit is set at \$75,000,000 annually. The first dollar credit was first established for property taxes levied in 2008, and payable in 2009.

State statutes establish funding for the lottery and gaming tax credit as the net proceeds from lottery revenues, exclusive of a reserve equal to 2% of gross lottery revenues and the amount needed to fund the farmland tax relief credit. Also, tax and net regulatory revenues from bingo, raffles, crane games, and pari-mutuel racing activities have been earmarked as funding sources since 1999(00). For property taxes levied in 2007 (payable in 2008),

total lottery and gaming credits equaled \$129.6 million. For 2008(09), \$120 million is available for distribution.

School levy tax credits are distributed based on each municipality's share of statewide levies for school purposes. These amounts are apportioned within municipalities based on each property's assessed value as a percent of the corresponding municipality's total assessed value. Municipalities extend first dollar and lottery and gaming tax credits on tax bills by multiplying the school tax rate for a property on which improvements are located (first dollar credit) or a property used as a primary residence (lottery and gaming credit) by a statewide fixed amount of value (calculated separately for each credit). The Department of Revenue (DOR) certifies those value amounts each year.

Wisconsin provides several other property tax credits that are paid directly to individual taxpayers through the state's income tax system. Wisconsin residents can claim a nonrefundable property tax/rent credit against their state income taxes, but the credits may be used only to reduce taxpayers' individual income tax liability. The homestead, farmland preservation, and farmland tax relief credits are refundable credits. The farmland tax relief credit is provided to all owners of farms meeting minimum size and certain income requirements. The homestead and farmland preservation tax credits are called "circuit breaker" credits because they are based on the relationship between income and property taxes. Under circuit breaker programs, tax relief is reduced as income increases.

This paper provides a description of the three

state property tax credits shown on property tax bills. For each credit, the description includes the distribution formula, administration, and funding level. In addition, historic information on previous property tax credit programs is provided. The homestead, farmland preservation, and farmland tax relief credits, which are claimed against state income taxes, are described in separate Legislative Fiscal Bureau informational papers.

school tax bill of \$2,145 and would receive a credit estimated at \$375. The actual percentage reduction in school taxes will vary by municipality.

Figure 1 illustrates the computation of the school levy tax credit for the City of Antigo in Langlade County. This credit was used to reduce property taxes levied in 2008 (payable in 2009).

**Figure 1: School Levy Tax Credit Computation (2008 Property Tax Levy) -- City of Antigo**

**School Levy Tax Credit**

**Distribution Formula**

The school levy tax credit is distributed based on each municipality's share of statewide levies for school purposes during the three preceding years. The formula can be stated as shown in Example 1.

**Example 1: School Levy Credit Formula**

$$\frac{\text{Municipality's 3-Year Average School Levies}}{\text{Statewide 3-Year Average School levies}} \times \text{Total Funding} = \text{Municipality's Credit}$$

The school levy credit formula includes levies for elementary and secondary school districts and for county children with disabilities education boards. These levies are net of municipal surplus funds applied against them. Levies of technical college districts are not included in the formula.

Statewide, the credit reduced the school portion of 2008(09) property tax bills by an average of 17.5%. On a home with a full market value of \$150,000 subject to the average statewide levy rate for school purposes, school taxes of \$1,287 would have been reduced by a credit estimated at \$225. Higher-valued homes would receive a proportionately higher credit. For example, a \$250,000 home taxed at the same rate would have a

**Step 1: Calculate Average School Levies**

	C. Antigo	State
2005 school tax levies <sup>1</sup>	\$2,899,004	3,607,301,740
2006 school tax levies <sup>1</sup>	2,911,174	3,798,922,096
2007 school tax levies <sup>1</sup>	2,800,778	4,078,763,862
3-Year Average	\$2,870,319	\$3,828,329,232

<sup>1</sup>School tax levies include the property tax levies for elementary and secondary school districts and for children with disabilities education programs, net of municipal surplus funds applied against those levies.

**Step 2: Calculate School Levy Tax Credit**

Total Statewide Funding Available = \$747,400,000

$$\text{Antigo's school levy tax credit} = \frac{\$2,870,319}{\$3,828,329,232} \times \$747,400,000 = \$560,369$$

**Credit Notification and Payment and Allocation to Taxpayer**

Although it is based on school levies, the credit has historically been paid to municipalities since municipal treasurers serve as property tax administrators. Under 2007 Act 190, the annual credit payments are now to be made to counties, but could be made instead to municipalities if: (a) the annual total of the school levy credits and lottery credits for a municipality exceeds \$3 million; and (b) the municipality, based on a majority of its governing body, provides notification to the Department of Administration to distribute the school levy credit amounts directly to the municipality. This change first applied to the distribution of school levy tax credits in 2008.

State law requires DOR to inform municipalities of their school levy credit payments on or before December 1. Since the credit is meant to reduce individual owners' property tax bills and is not to be considered a source of revenue in determining the municipal budget, the notification date has been set at a point after most local governments have established their budgets.

Municipalities prepare tax bills after they receive notice of the credit amount. They compute the mill rate reduction produced by the credit and reduce each taxpayer's bill by that amount. In effect, each individual taxpayer in a municipality shares in the tax credits paid to the municipality, based on their share of the municipality's total assessed value. On property tax bills, school tax levies are reported net of school levy tax credits. In addition, the tax bill reports the school levy tax credit for the current year in a separate box.

The counties or municipalities receive the school levy tax credit payment on the fourth Monday in July. Although calculated using the property tax levy for school purposes, the payment is treated the same as other tax collections and shared with all levying units through the property tax settlement process.

### Funding Level

Funding for the school levy tax credit has been increased in each of the past three years, including a \$75 million increase under 2007 Act 20. Table 1 provides the funding level for the school levy credit for the last 10 years. The table also shows the percentage of the statewide gross school property tax levy that is covered by the school levy credit for each year. Funding in subsequent years will stay at the 2008(09) amount unless the Legislature establishes a new funding level. The school levy credit is paid from a general purpose revenue (GPR) appropriation.

**Table 1: School Levy Tax Credit (\$ in Millions)**

	Total Credits	Statewide School Levy	Credits as % of Levy
1999(00)	\$469.3	\$2,795.2	16.8%
2000(01)	469.3	2,927.8	16.0
2001(02)	469.3	3,071.8	15.3
2002(03)	469.3	3,192.0	14.7
2003(04)	469.3	3,367.6	13.9
2004(05)	469.3	3,610.7	13.0
2005(06)	469.3	3,592.3	13.1
2006(07)	593.1	3,787.8	15.7
2007(08)	672.4	4,066.6	16.5
2008(09)*	747.4	4,279.0	17.5

\*Estimated levy amount.

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### First Dollar Credit

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#### Distribution Formula

The first dollar credit is extended to each taxable parcel of real estate on which improvements are located. The credit is calculated for each eligible parcel of property by multiplying the property's gross school tax rate by a credit base value determined by DOR or the property's fair market value, whichever is less. School taxes eligible for the credit are limited to taxes levied for elementary and secondary education. Levies by technical college districts or by county children with disabilities education boards are excluded. The first dollar credit formula is shown in Example 2.

#### Example 2: First Dollar Credit Formula

$$\text{First Dollar Credit} = \text{Gross Full Value Tax Rate for Local School District} \times \text{Lesser of Credit Base or Fair Market Value}$$

In determining the credit base, DOR is required to use the estimated fair market value, rounded to

the nearest \$100, necessary to distribute the total amount available for distribution. DOR makes that determination and notifies each municipal clerk of the credit base by December 1 of each year. The credit is to be used to reduce property taxes otherwise payable. Municipalities are prohibited from considering the receipt of the credit when setting the municipality's tax rate.

Since most properties have a value in excess of the credit base [\$3,900 for tax year 2008(09)], most taxpayers' first dollar credits equal the school tax on the credit base. Because of this, most taxpayers in the same school district receive identical credits on each improved parcel, and taxpayers with lower-valued properties receive first dollar credits that are a larger percentage of their gross school tax levies than taxpayers with higher-valued properties.

For example, 2008(09) tax credits of \$33 would be extended to all properties with values over \$3,900 that are located in a school district with a tax rate of 8.58 mills. For a property with a value of \$150,000, the credit would reduce school taxes of \$1,287 by 2.6%. A reduction of 1.5% would occur for a \$250,000 property with a school tax bill of \$2,145.

### **Funding Level**

The funding level for the first dollar credit is set at \$75,000,000 annually. The first dollar credit was first established for property taxes levied in 2008, and payable in 2009.

The Department of Administration (DOA) distributes tax credit payments to municipalities on the fourth Monday in July. Act 20 modified the existing school levy tax credit GPR appropriation to fund payments for both that credit and the first dollar credit.

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## **Lottery and Gaming Tax Credit**

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### **Background and History**

The 1987 constitutional amendment authorizing the state lottery required the net proceeds from the lottery to be used for property tax relief. From 1988 to 1992, the proceeds were used as funding for general school aids, district attorney salaries, and farmland tax relief credits. Since 1991-92, the lottery tax credit has been the primary mechanism for providing property tax relief.

The 1991 legislation creating the lottery tax credit limited the credit to property used as the owner's primary residence. In October, 1996, a circuit court decision ruled that the provision targeting the credit to homeowners was unconstitutional because it violated the uniformity clause of the Wisconsin Constitution. The court decision addressed the question: "does the Constitution's requirement of uniform taxation extend to the expenditure of lottery proceeds?" The Court rejected the state's argument that the "distribution of lottery proceeds was intended to be entirely exempt from the uniformity clause." Due to the court decision, lottery tax credits were not extended on 1996(97) property tax bills

In response, the Legislature voted to extend the credit to all taxable properties beginning in 1997(98), without regard to use or ownership. Also, the Legislature began the process of amending the Constitution to permit targeted lottery tax credits. A constitutional amendment was approved by the voters in April, 1999, after the 1997 and 1999 Legislatures approved identical joint resolutions.

The amendment modified three provisions in the Constitution that enumerate the forms of gambling that are permissible in the state. State revenues from the lottery, pari-mutuel, on-track betting, bingo, raffles, and crane games may continue to be used for operations, regulation, and

enforcement activities related to those forms of gambling, but the amendment limits the use of any remaining revenues to property tax relief for state residents. Further, the distribution of monies for property tax relief for state residents is subject to two conditions. First, the distribution cannot be based on the recipient's age or income. Second, the distribution need not conform to the rules of uniform taxation otherwise required by the Constitution.

After the amendment's adoption, legislation was enacted that restored the provisions targeting the lottery tax credit to property that is used as the owner's primary residence, beginning with property tax bills issued in 1999. Also, the legislation incorporated revenues from pari-mutuel, on-track betting, bingo, raffles, and crane games as funding for the credit, and it was renamed the lottery and gaming tax credit. Finally, the legislation dedicated \$15 million annually as funding for the farmland tax relief credit. Previously, funding for the farmland tax relief credit rose or fell in response to the number of credit recipients and to factors used in calculating individual credit amounts.

Also in the 1999 legislative session, the state's biennial budget increased the amount of proceeds available for the credit in 1999(00) by funding selected appropriations that previously utilized lottery revenues with general purpose revenues. These included the appropriations for lottery operations, retailer compensation, vendor payments, gaming law enforcement, tax credit administration, and the farmland tax relief credit. These funding transfers were effective only in 1999-00 and, therefore, affected the funding level for lottery and gaming tax credits in 1999(00) only.

**Distribution Formula**

The lottery and gaming credit equals the school taxes on the value of the credit base. However, if a property has a market value below the credit base, the lottery and gaming credit is limited to the

school taxes on this lower value. School taxes eligible for the credit are limited to taxes levied for elementary and secondary education. Levies by technical college districts or by county children with disabilities education boards are excluded. The lottery and gaming credit formula is shown in Example 3.

**Example 3: Lottery and Gaming Credit Formula**

$$\text{Lottery Credit} = \frac{\text{Gross Full Value}}{\text{Tax Rate for Local School District}} \times \text{Lesser of Credit Base or Fair Market Value}$$

Since most properties have a value in excess of the credit base [\$9,000 for tax year 2008(09)], most taxpayers' lottery and gaming credits equal the school tax on the credit base. Because of this, most taxpayers in the same school district receive identical credits, and taxpayers with lower-valued properties receive lottery and gaming credits that are a larger percentage of their gross school tax levies than taxpayers with higher-valued properties.

For example, 2008(09) tax credits of \$77 would be extended to all properties with values over \$9,000 that are located in a school district with a tax rate of 8.58 mills. For a property with a value of \$150,000, the credit would reduce school taxes of \$1,287 by 6%. A reduction of 3.6% would occur for a \$250,000 property with a school tax bill of \$2,145.

**Determining the Credit Base**

By October 16 of each year, state law requires DOA to provide the Joint Committee on Finance with an estimate of total funds available for distribution as lottery and gaming credits in the current year. The Committee may revise the DOA estimate if it does so at a meeting that takes place prior to November 1. If the Committee chooses to accept the DOA estimate, no Committee action is required. The Department of Revenue is notified of the approved amount, which is the basis for calculating the credit base. State law requires DOR to set the credit base at a level that distributes the total

amount approved by the Committee. DOR makes that determination and notifies each municipal clerk of the credit base by December 1 of each year.

Similar to the school levy credit, the lottery credit has historically been paid to municipalities since municipal treasurers serve as property tax administrators. However, under 2007 Act 190, the annual credit payments are now to be made to counties, but could be made instead to municipalities if: (a) the annual total of the school levy credits and lottery credits for a municipality exceeds \$3 million; and (b) the municipality, based on a majority of its governing body, provides notification to the Department of Administration to distribute the lottery credit amounts directly to the municipality. Payments are made to counties or municipalities on the fourth Monday in March. The credits are eventually settled with the overlying taxing jurisdictions through the property tax settlement process.

### Funding Level

Table 2 shows the distribution of lottery and gaming credits for the last 10 years. The table also shows the credit base and average credit amounts, which are calculated by multiplying the statewide average school purpose tax rate by the credit base.

**Table 2: Lottery and Gaming Tax Credit**

	Credit Base	Average Credit	Total Credits
1999(00)	\$15,500	\$166	\$216,200,000
2000(01)	6,400	67	90,600,000
2001(02)	7,600	77	105,000,000
2002(03)	7,800	76	105,100,000
2003(04)	8,700	83	118,200,000
2004(05)	9,600	91	131,900,000
2005(06)	9,400	81	119,900,000
2006(07)	11,600	96	144,700,000
2007(08)	10,100	85	129,600,000
2008(09)*	9,000	77	120,000,000

\*Estimated.

Using general purpose revenues to fund appropriations that historically had been funded with lottery proceeds increased the amount of the credit distribution in 1999(00). Otherwise, the amount of credits distributed has been based on the amount of available proceeds in the corresponding state fiscal. As a result, changes in the level of the distribution have primarily reflected changes in lottery sales.

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### Property Tax Credit Funding Since 1980

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Since 1980, the property tax credit program has been changed several times. The appendix to this paper identifies the state's property tax credit programs from 1980 through 2009 and the funding provided for each program.

The first property tax credits were extended on property tax bills for 1962(63), and until 1981(82), tax credits were distributed through the general property tax relief (GPTR) and personal property tax relief (PPTR) programs. GPTR credits reduced the taxes on general property, and PPTR credits reduced the taxes on farmers' livestock and merchants' and manufacturers' inventories. When livestock and inventories became exempt in 1981(82), the GPTR and PPTR credits were replaced with the Wisconsin state property tax relief (WSPTR) program, which was based on several different formulas. The appendix displays the funding for each component of the WSPTR credit between 1982 and 1985.

Property tax credit funding has shifted significantly on several occasions since 1980. Funding declines in 1981 and 1982 reflected the phase-out of the PPTR credit. As inventories and livestock were gradually exempted from taxation, less funding was needed for this credit, and credit funding was transferred to the school aid and shared revenue programs.

The large increase in 1983 and subsequent

decline in 1984 were due to a one-time increase in funding (\$75 million) associated with the increase in the sales tax rate from 4% to 5%. Initially, the sales tax supplement to the credit was to be ongoing, but it was eliminated after 1983 to address budgetary shortfalls.

Total funding for credits increased again in 1986, reflecting the creation of the school aid credit. Unlike other credits, which offset taxes for all taxing jurisdictions, the school aid credit was paid entirely to school districts. Total credit funding decreased in 1988 when this credit was eliminated and the associated funding was transferred to the general school aid program.

Between 1988 and 1991, credit funding remained constant. In 1992, credit funding expanded, reflecting the creation of the lottery credit. Due to the use of revenues from prior and future years, the lottery credit distribution in the first two years was larger than annual lottery revenues could sustain. For 1994, state law was changed so that the lottery credit distribution was based on estimated lottery proceeds available in the current year. As a result, lottery credit funding declined, which caused total credit funding to fall.

Although lottery credit funding varied between 1992 and 1996, general fund support for the school levy credit remained constant at \$319.3 million through 1996. In 1997, \$150.0 million was added to the school levy credit distribution as part of the state's commitment to increase state support of school funding. Beginning with the 1996-97 school year, the sum of general school aid, categorical aids, and school levy tax credit funding was required to equal two-thirds of partial school revenues. Although the two-thirds state funding requirement was repealed effective with the 2003-04 school year, the school levy credit's funding level remained unchanged until 2007. The credit has been increased in each of the past three years. For the 2008-09 school year, the state commitment to partial school revenues is estimated at 65.7%, due in part to the \$75 million increase in school

levy credit funding, the creation of the \$75 million first dollar credit, and increases in school aid funding.

Despite the \$150 million increase in 1997 school levy credit funding, total credit funding in 1997 fell 1.3% due to the loss of the lottery credit. However, total credit funding increased in the subsequent year when the lottery credit was restored. Total credit funding increased in 2000 and decreased in 2001 due to a one-time use of general purpose revenues for lottery expenses, allowing more lottery revenues to be used for the credit.

The types of formulas used to allocate tax credit funding between 1980 and 2009 are described below. With the exception of the lottery and gaming and first dollar credits, each formula was used to compute a total credit by taxing jurisdiction. The credit was then split among taxpayers based on their share of the taxing jurisdiction's total value. The lottery and gaming and first dollar credits are computed on an individual taxpayer basis.

*Excess Levies.* Each municipality's credit is based on its share of statewide "excess levies" for all purposes (defined as the amount of total levies exceeding one-half the statewide average). This formula was used under GPTR and as a WSPTR component and benefited municipalities with high, total tax rates. Although this formula is no longer used for property tax credits, a modified version is used for distributing expenditure restraint aids to municipalities.

*Proportional Levies.* Each municipality's credit is based on its share of statewide levies for some group of taxing jurisdictions. Three groups of tax levies have been used: (1) school levies (excludes technical college levies); (2) general government levies (county, municipal, technical college, and other); and (3) total levies (all taxing jurisdictions).

The school levies formula was used as a WSPTR component and in conjunction with the general

government levies formula (to produce a result equivalent to a total levies formula). The school levies formula is still being used. The general government levies formula was only used in conjunction with the school levies formula. The total levies formula was used as a WSPTR component.

*School Aid.* Credit amounts are calculated by adding an incremental amount of funding to the general school aid formula and comparing the distributions under the high- and low-funding

levels. School district totals were apportioned to underlying municipalities based on their share of total school district value. This formula was used as a WSPTR component and as a separate credit.

*Value-Based Credit.* A credit is given for the taxes paid on a portion of a taxpayer's taxable value. The lottery and gaming and first dollar credits use this type of formula, offsetting school taxes on a portion of the value of each property eligible for a credit.

**APPENDIX**

**State Property Tax Credits (In Millions)**

Year	Wisconsin State Property Tax Relief Credit											Percent Total	Change					
	General Property Tax Relief Credit		Personal Property Tax Relief Credit			Total Levies Formula			General School Aid Formula					School Levies Credit	School Aid and Credit*	Lottery and Gaming Credit**	First Dollar Credit	
	General Property Tax Relief Credit	Personal Property Tax Relief Credit	GPTR Formula	PPTR Formula	Levies Formula	School Levy Formula	School Aid Formula	General Government Levies Credit	School Levies Credit									
1980	\$195.0	\$149.0	---	---	---	---	---	---	---	---	---	---	---	---	---	---	\$344.0	
1981	195.4	113.5	---	---	---	---	---	---	---	---	---	---	---	---	---	---	308.9	-10.2%
1982	---	---	\$118.7	\$54.4	---	\$59.4	\$27.5	---	---	---	---	---	---	---	---	---	260.0	-15.8
1983	---	---	110.0	---	---	142.5	100.9	---	---	---	---	---	---	---	---	---	353.4	35.9
1984	---	---	---	---	\$186.0	---	95.0	---	---	---	---	---	---	---	---	---	281.0	-20.5
1985	---	---	---	---	229.1	---	60.5	---	---	---	---	---	---	---	---	---	289.6	3.1
1986	---	---	---	---	---	---	---	\$139.9	---	---	---	\$164.2	\$155.0	---	---	---	459.1	58.5
1987	---	---	---	---	---	---	---	146.7	---	---	---	172.6	198.5	---	---	---	517.8	12.8
1988	---	---	---	---	---	---	---	145.7	---	---	---	173.6	---	---	---	---	319.3	-38.3
1989	---	---	---	---	---	---	---	146.7	---	---	---	172.6	---	---	---	---	319.3	0.0
1990	---	---	---	---	---	---	---	148.1	---	---	---	171.2	---	---	---	---	319.3	0.0
1991	---	---	---	---	---	---	---	150.0	---	---	---	169.3	---	---	---	---	319.3	0.0
1992	---	---	---	---	---	---	---	---	---	---	---	319.3	---	\$173.4	---	---	492.7	54.3
1993	---	---	---	---	---	---	---	---	---	---	---	319.3	---	203.7	---	---	523.0	6.1
1994	---	---	---	---	---	---	---	---	---	---	---	319.3	---	128.7	---	---	448.0	-14.3
1995	---	---	---	---	---	---	---	---	---	---	---	319.3	---	136.0	---	---	455.3	1.6
1996	---	---	---	---	---	---	---	---	---	---	---	319.3	---	155.6	---	---	474.9	4.3
1997	---	---	---	---	---	---	---	---	---	---	---	469.3	---	---	---	---	469.3	-1.3
1998	---	---	---	---	---	---	---	---	---	---	---	469.3	---	205.8	---	---	675.1	43.8
1999	---	---	---	---	---	---	---	---	---	---	---	469.3	---	142.7	---	---	612.0	-9.3
2000	---	---	---	---	---	---	---	---	---	---	---	469.3	---	216.2	---	---	685.5	12.0
2001	---	---	---	---	---	---	---	---	---	---	---	469.3	---	90.6	---	---	559.9	-18.3
2002	---	---	---	---	---	---	---	---	---	---	---	469.3	---	105.0	---	---	574.3	2.6
2003	---	---	---	---	---	---	---	---	---	---	---	469.3	---	105.1	---	---	574.4	0.0
2004	---	---	---	---	---	---	---	---	---	---	---	469.3	---	118.2	---	---	587.5	2.3
2005	---	---	---	---	---	---	---	---	---	---	---	469.3	---	131.9	---	---	601.2	2.3
2006	---	---	---	---	---	---	---	---	---	---	---	469.3	---	119.9	---	---	589.2	-2.0
2007	---	---	---	---	---	---	---	---	---	---	---	593.1	---	144.7	---	---	737.8	25.2
2008	---	---	---	---	---	---	---	---	---	---	---	672.4	---	129.6	---	---	802.0	8.7
2009***	---	---	---	---	---	---	---	---	---	---	---	747.4	---	120.0	75.0	---	942.4	17.5

\* School aid credits were paid in full to school districts, similar to general aids, and were not allocated among all taxing jurisdictions as part of the tax settlement process.  
 \*\* Prior to 2000, this was the lottery credit.  
 \*\*\* Estimated.