

State of Wisconsin
Department of Revenue

Tax Exempt Properties

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

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

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

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

The clerk compiles the data and enters it on the Taxation District Exemption Summary Report (Form PC-226). This form is located on the Wisconsin Department of Revenue website at: revenue.wi.gov/Pages/Form/govexmpt-Home.aspx.

3. Which property types require a report?

Must file a report for: (sec. 70.11, Wis. Stats.)

- a. Church/Religious- place of Worship under sec. 70.11(14), Wis. Stats.
- b. Other Church/Religious under sec. 70.11, Wis. Stats.
- c. Private Educational Schools under sec. 70.11(4), Wis. Stats.
- d. Private Colleges under sec. 70.11(3), Wis. Stats.
- e. Other Education under sec. 70.11, Wis. Stats.
- f. Medical facility - (includes religious) Non-Profit Hospital under sec. 70.11(4m), Wis. Stats.
- g. Medical Research Foundation under sec. 70.11(25), Wis. Stats.
- h. Other Medical Facility under sec. 70.11, Wis. Stats.
- i. Housing - (includes religious), Nursing Home under sec. 70.11(4),(19), Wis. Stats.
- j. Retirement Home under sec. 70.11(3a),(4), Wis. Stats.
- k. Other Housing under sec. 70.11(3a),(18),(19), Wis. Stats.
- l. Public Benefit - YMCA/YWCA, Scouts, Boys' Club, Youth Hockey under sec. 70.11(10),(12),(32), Wis. Stats.
- m. Lions Camp, Bible Camp, Camp for Handicapped under sec. 70.11(10m),(11),(22), Wis. Stats.
- n. Women's Club, Historical Society, Library Assoc. under sec. 70.11(4),(31m), Wis. Stats.
- o. Fraternal, Labor/Farmers' Temple, Agri Fair under sec. 70.11(4),(5),(16),(17), Wis. Stats.
- p. Nonprofit Radio, theatre, Art Gallery under sec. 70.11(14),(29),(29m), Wis. Stats.
- q. Sports and Entertainment Facility/Stadium under sec. 70.11(31)(36), Wis. Stats.

- r. Humane Society under sec. 70.11(28), Wis. Stats.
- s. Historical Site, Public Trust under sec. 70.11(9),(20),(34),(35), Wis. Stats.
- t. All other under sec. 70.11, Wis. Stats.

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

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

FOR MORE INFORMATION PLEASE CONTACT:

MS 6-97

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