

State of Wisconsin
Department of Revenue

Wisconsin Lottery and Gaming Credit Program

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

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

2. Who qualifies for the Lottery and Gaming Credit?

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

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

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

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

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

4. How is the Lottery and Gaming Credit calculated?

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

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

5. Do manufactured/mobile homes that pay a monthly permit fee qualify?

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

6. Did I receive the Lottery and Gaming Credit?

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

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

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

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

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

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

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

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

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

If the new owner is not using this property as his/her primary, he/she should complete the Lottery and Gaming Credit Removal Request (Form LC-400) and submit it to the county treasurer where the property is located.

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

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

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

- If you own property qualifying for the credit as of the January 1 certification date and then purchase a property that also qualifies for the credit as of the certification date, you

may receive a Lottery and Gaming Credit on both properties

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

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

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

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

- If you are no longer eligible to receive the Lottery and Gaming Credit on a property, complete the Lottery and Gaming Credit Removal Request Form (LC-400) located at: revenue.wi.gov/Pages/Form/lottery-home.aspx within 30 days in which the property is no longer eligible
- Submit your completed form to the County Treasurer's Office where the property is located

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

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

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

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

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

- Every Wisconsin parcel with a real property improvement qualifies for the First Dollar Credit. However, you do not automatically qualify for the Lottery and Gaming Credit if you receive the First Dollar Credit.
- Review the Lottery and Gaming Credit common questions at: revenue.wi.gov/Pages/FAQS/slf-fdolcred.aspx

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

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

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

If you are in possession of the property under a land contract and the property is your primary residence, you qualify if the land contract or the instrument evidencing the existence of a land contract is notarized no later than six months after the January 1 certification date.

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

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

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

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

Example: If your 2015 property tax bill (issued December 2015) does not show the credit, you have until October 1, 2016 to file a late claim and receive a credit.

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

If your property is:

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

FOR MORE INFORMATION PLEASE CONTACT:

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 WISCONSIN DEPARTMENT OF REVENUE
 Local Government Services Bureau
 PO Box 8971
 Madison, WI 53708-8971
 Fax: (608) 264-6887
 Email additional questions to lgs@wisconsin.gov

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