

Tax Exempt Properties

Sec. [70.337](#), Wis. Stats.

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 \(Form PC-226\)](#).

3. Which property types require a report?

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

- a. Church/Religious - place of Worship (sec. 70.11(4), Wis. Stats.)
- b. Other Church/Religious (sec. 70.11, Wis. Stats.)
- c. Private Educational Schools (sec. 70.11(4), Wis. Stats.)
- d. Private Colleges (sec. 70.11(3), Wis. Stats.)
- e. Other Education (sec. 70.11, Wis. Stats.)
- f. Medical facility - (includes religious), Non-Profit Hospital (sec. 70.11(4m), Wis. Stats.)
- g. Medical Research Foundation (sec. 70.11(25), Wis. Stats.)
- h. Other Medical Facility (sec. 70.11, Wis. Stats.)
- i. Housing - (includes religious), Nursing Home (sec. 70.11(4),(19), Wis. Stats.)
- j. Retirement Home (sec. 70.11(3a),(4), Wis. Stats.)
- k. Other Housing (sec. 70.11(3a),(18),(19), Wis. Stats.)
- l. Public Benefit - YMCA/YWCA, Scouts, Boys' Club, Youth Hockey (sec. 70.11(12),(32), Wis. Stats.)
- m. Lions Camp, Bible Camp, Camp for Handicapped (sec. 70.11(10m),(11),(22), Wis. Stats.)
- n. Women's Club, Historical Society, Library Assoc. (sec. 70.11(4),(31m), Wis. Stats.)
- o. Fraternal, Labor/Farmers' Temple, Agri Fair (sec. 70.11(4),(5),(16),(17), Wis. Stats.)
- p. Nonprofit Radio, theatre, Art Gallery (sec. 70.11(14),(29),(29m), Wis. Stats.)
- q. Sports and Entertainment Facility/Stadium (sec. 70.11(31)(36), Wis. Stats.)
- r. Humane Society (sec. 70.11(28), Wis. Stats.)
- s. Historical Site, Public Trust (sec. 70.11(9),(20),(34),(35), Wis. Stats.)
- t. All other (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

Contact Us

MS 6-97

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