

Wisconsin Lottery and Gaming Credit

1. [Who qualifies](#) for the lottery and gaming credit ?
2. Must I [apply](#) for the lottery and gaming credit?
3. How is the lottery and gaming credit [computed](#)?
4. Do [manufactured/mobile homes](#) that pay a monthly permit fee qualify?
5. [Did I receive](#) the lottery and gaming credit?
6. What if the lottery and gaming credit was [not applied](#) to my tax bill?
7. What if a home was [purchased after January 1](#)?
8. What happens if the [property is sold](#) after January 1?
9. May I claim [more than one](#) lottery and gaming credit?
10. Who do I notify if a property is [no longer qualified](#) to receive the Lottery and Gaming Credit?
11. What if I [split my property](#) during the year and the municipal or county treasurer proceeds under s. 70.323 to prepare an assessment of a divided parcel?
12. What if I [build a new home](#)?
13. Am I eligible to [receive both](#) the lottery and gaming credit and the first dollar credit?
14. Who should I contact if I have [more questions](#)?

1. **Who qualifies?**

To qualify for the lottery and gaming credit, an owner must be a Wisconsin resident, the owner of the dwelling, and use the dwelling as their primary residence as of the certification date (January 1 of the year in which the property taxes are levied). If temporarily absent, typically for a period no longer than 6 months (hospital, vacation, incarcerated, etc), it is the home to which the owner returns. Principal dwelling means any dwelling used by the owner of the dwelling as his/her primary residence. A property owner may claim only one primary residence. The lottery and gaming credit can not be claimed on business property, rental units, vacant land, garages, or other property that is not the primary residence of the owner. [sec. 79.10 (1) (dm), (9) (bm), Wis. Stats.].

2. **Must I apply for the lottery and gaming credit?**

Yes to receive the credit, an eligible property owner must file 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 sec. 74.87, Wis. Stats., with the treasurer of that city. A person who is eligible for the credit as of the certification date, but whose property tax bill does not reflect the credit may, by January 31 following the issuance of person's property tax bill, claim the credit by applying to the municipal (town, village or city) treasurer in which the property is located. A person who is eligible for the credit as of the certification date, but whose property tax bill does not reflect the credit, and who has missed the January 31 deadline for applying for the credit with the municipal treasurer, may file a late claim application with the Department of Revenue by October 1, following the issuance of the person's property tax bill. Lottery and gaming credit applications forms are located at: <http://www.revenue.wi.gov/forms/lottery/index.html>.

3. **How is the Lottery and Gaming Credit computed?**

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 that will qualify for the credit, a maximum credit value (MCV) is determined. 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.].

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

Yes, if the manufactured/mobile home, as of January 1 of the year in which property taxes are levied, is used by the owner as their primary residence. The municipal (town, village or city) clerk will calculate and deduct 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. [sec. 79.10(1)(dm), (9)(bm), (10)(a), 66.0435(3)(c)1.c., Wis. Stats.].

5. **Did I receive the lottery and gaming credit?**

A line for the lottery and gaming credit on the property tax bill 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.

6. **What if the lottery and gaming credit was not applied to my tax bill?**

A person who is eligible for the credit (as of the certification date) but whose property tax bill does not reflect the credit may, by January 31 following the issuance of person's property tax bill, claim the credit by applying to the municipal (town, village or city) treasurer in which the property is located. The treasurer will calculate the amount of credit you should receive and either credit your tax bill, or if the taxes have been paid, refund the credit to you.

A person who is eligible for the credit (as of the certification date) but whose property tax bill does not reflect the credit, and who has missed the January 31 deadline for applying for the credit with the municipal treasurer, may file a late claim application with the Department of Revenue by October 1 following the issuance of the person's property tax bill. [sec. 79.10 (10) (bm), Wis. Stats.]

Lottery and gaming credit applications forms are located at: <http://www.revenue.wi.gov/forms/lottery/index.html>.

7. **What if a home was purchased after January 1?**

To receive the lottery and gaming credit, a new owner must attest that, to the best of their knowledge, the previous owner owned and used the property as their primary residence as of the certification date (January 1). Only in this limited circumstance may a new homeowner sign an application to receive the lottery and gaming credit. If the property was vacant on January 1st the house will not qualify for the Lottery credit. Use the buyer's application at: <http://www.revenue.wi.gov/forms/lottery/index.html>. [sec. 79.10 (10) (bn), Wis. Stats.]

8. **What happens if the property is sold after January 1?**

The lottery and gaming credit remains with the qualifying property and will be deducted from the net tax payable on the next tax bill for that

property. When a property is sold, the lottery and gaming credit is "sold" with it. The amount of the credit should be considered when prorating the property taxes between buyer and seller. [sec. 79.10 (10) (bn), Wis. Stats.]

9. **May I claim more than one lottery and gaming credit?**

In most cases, only one Lottery and Gaming Credit is allowed and it is allowed only on your primary residence.

You may claim more than one lottery and gaming credit under limited situations. If you own property which qualified for the credit as of the certification date (January 1) and then purchase a property that also qualified for the credit as of the certification date, you may receive a lottery and gaming credit on both properties. You may sign an application for the lottery and gaming credit for each parcel. This is only valid for the year of the purchase. [sec. 79.10 (10) (bn), Wis. Stats.] 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, a husband and wife may each claim a lottery and gaming credit on two separate properties. If one spouse owns one property and the other spouse owns a different property, and both use the property they own as their primary residence (they do not live together, and one of the homes is not a vacation home), then credit can be claimed on both properties.

10. **Who do I notify if a property is no longer qualified to receive the Lottery and Gaming Credit?**

A person who is no longer eligible to receive the Lottery and Gaming credit on a property should complete the Lottery and Gaming Credit Removal Request form (LC-400) found at: <http://www.revenue.wi.gov/forms/lottery/lc-400.pdf> within 30 days in which the property is no longer eligible. Completed forms should be submitted to the County Treasurer's Office in which the property is located.

11. **What if I split my property during the year and the municipal or county treasurer proceeds under s. 70.323 to prepare an assessment of a divided parcel?**

The net tax liability after Lottery and Gaming credit will be used. [ss. 70.323(5), 79.10(9), (10)(bn) Wis. Stats.]

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

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

13. **Am I eligible to receive both the lottery and gaming credit and the first dollar credit?**

Every Wisconsin parcel with a real property improvement qualifies for the first dollar credit. Therefore, if you are receiving the lottery and gaming credit, you automatically qualify for the first dollar credit. However, you do not automatically qualify for the lottery and gaming credit if you are receiving the first dollar credit. See first dollar credit FAQs at: <http://www.revenue.wi.gov/faqs/slf/fdolcred.html>

14. **Who should I contact if I have more questions?**

You should first contact your county treasurer for those with property outside the City of Milwaukee, or the City of Milwaukee treasurer for those with property inside the City of Milwaukee.

FOR MORE INFORMATION PLEASE CONTACT:

WISCONSIN DEPARTMENT OF REVENUE
Local Government Services Bureau
P.O. Box 8971 MS 6-97
Madison, WI 53708
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Fax: (608) 264-6887
[E-Mail Additional Questions](#)