

Wisconsin Lottery and Gaming Credit Program

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1. Who qualifies?

Owners of a home in Wisconsin who use the home as their primary residence on January 1 (**Certification Date**) of the year in which property taxes are levied. Primary residence is defined as the home where an individual lives more than six months of the year. If temporarily absent, it is the home to which the owner returns. Only one primary residence may be claimed. Renters do not qualify. [ss. 79.10(1)(dm), (9)(bm) Wis. Stats.]

2. Must I apply for the Lottery and Gaming Credit?

In 1999 property owners filed an application for Lottery and Gaming Credit with the County Treasurer or the City of Milwaukee Treasurer in order to have the Lottery and Gaming Credit applied to reduce the property tax bills produced in December of 1999. The Lottery and Gaming Credit remains on the property tax bill unless the property no longer qualifies due to a change in use or ownership. You may have to apply for Lottery and Gaming Credit if you have purchased a home since 1999 or you now use your property as your primary residence. The Lottery and Gaming Credit appears as a credit that reduces the property taxes due on your property tax bill.

3. How is the Lottery and Gaming Credit computed?

The Lottery and Gaming Credit is determined in November of each year and depends on the amount of revenues from the lottery, pari-mutuel on-track

betting and bingo during the year. The credit amount on your tax bill is based on your school tax rate and the maximum credit value. [ss. 79.10(9)(bm), (11) Wis. Stats.]

4. Do mobile homes that pay a monthly parking fee qualify?

The credit can be claimed if the mobile home is used by the owner as a primary residence. Your municipal clerk will deduct the credit as part of the determination of the monthly mobile home permit parking fee. As with real estate owners, in 1999 mobile home owners filed an application for Lottery and Gaming Credit with the Municipal Treasurer or the City of Milwaukee Treasurer in order to have the Lottery and Gaming Credit applied to reduce the monthly parking fees paid in calendar year 2000. The Lottery and Gaming Credit remains unless the mobile home no longer qualifies due to a change in use or ownership. You may have to apply for Lottery and Gaming Credit if you have purchased a mobile home since 1999 or you now use your mobile home as your primary residence. [ss. 79.10(1)(dm), (9)(bm), (10)(a), 66.0435(3)(c)1.c. Wis. Stats.]

5. What if my tax bill does not have the Lottery and Gaming Credit listed?

An owner who qualifies for the credit, but whose tax bill does not reflect the credit, may claim the credit until January 31 following the issuance of the tax bill with the treasurer responsible for collecting the property taxes. [s. 79.10(10)(bm) Wis. Stats.] You can file a [late claim](#) with the Department of Revenue from February 1 until October 1 of the **year following the issuance of the tax bill.**

6. What if a home was purchased after the January 1 date?

A new owner must attest that to the best of their knowledge the previous owner owned and used the home as their primary residence as of January 1. Only in this limited circumstance may a new homeowner sign an application to receive the lottery and gaming credit. The application can be obtained from the County Treasurer or the City of Milwaukee Treasurer. [s. 79.10(10)(bn) Wis. Stats.]

7. What happens if I sell my home?

(1) For the seller, the Lottery and Gaming Credit stays with the property and will be deducted from the net tax payable on the next tax bill. When a property is sold the Lottery and Gaming Credit is "sold" with it. Ideally, the amount of the credit should be considered when pro-rating the property taxes between buyer and seller.

(2) For the buyer, the Lottery and Gaming Credit stays with the property and will be deducted from the net tax payable on the next tax bill. Ideally, the amount of the credit should be considered when pro-rating the property taxes between buyer and seller. [s. 79.10(10)(bn) Wis. Stats.]

8. May I claim more than one Lottery and Gaming Credit?

You may claim more than one Lottery and Gaming Credit under a limited situation when you own your primary residence on January 1 and then you purchase a property where the former owner lived on January 1 of the qualification year. You may sign an application for the Lottery and Gaming Credit for each parcel. This is only valid for the year of the purchase. [s. 79.10(10)(bn) Wis. Stats.]

9. 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.]

10. 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.]

11. Who should I contact if I have more questions?

Contact your County Treasurer or the City of Milwaukee Treasurer.

For more questions concerning the Lottery Credit placed on property tax bills, please e-mail blfa@revenue.wi.gov.

FOR MORE INFORMATION PLEASE CONTACT:

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