

# Contacts

## Lottery and Gaming Credit Information



*This brochure is designed to answer some of the most frequently asked questions about the Lottery and Gaming Credit.*

### **How do I remove a credit?**

According to State Statute, it is the owners' responsibility to contact the County Treasurer within 30 days if a property that is receiving the credit is no longer eligible for the credit. Removal forms can be obtained from your municipal treasurer's office, the County Treasurer's office and website or the Department of Revenue's website.

### **I just realized that I have been receiving a Lottery and Gaming Credit on a parcel that is not eligible, what should I do?**

First, you should fill out a Lottery and Gaming Credit Removal Form and send it to the County Treasurer so that you will not receive the credit on your next tax bill. Next, you should contact the Wisconsin Department of Revenue to discuss paying back any credits that you have received in error.

### **How can I find out if I am getting credit?**

If you have a copy of your last property tax bill, look at it to see if the credit has been given. You can also check the County Treasurer's website or contact the County Treasurer to locate that information.

Tanya Peterson  
Oconto County Treasurer  
301 Washington Street  
Oconto, WI 54153

Phone: 920-834-6813  
Email: [tanya.peterson@co.oconto.wi.us](mailto:tanya.peterson@co.oconto.wi.us)

Wisconsin Department of Revenue  
Lottery and Gaming Credit Section  
PO BOX 8971  
Madison, WI 53708  
608-267-8964 (fax)  
[www.dor.state.wi.us](http://www.dor.state.wi.us)

### ***Lottery and Gaming Credit online forms:***

Oconto County Website: [www.co.oconto.wi.us](http://www.co.oconto.wi.us)  
Go to: Departments / Treasurer / Lottery Credit

[www.dor.state.wi.us/forms/lottery/index.html](http://www.dor.state.wi.us/forms/lottery/index.html)

LC-100 form

LC-400 form

# Frequently Asked Questions

## What is the Lottery and Gaming Credit?

When the constitutional amendment that allowed the state to have a lottery was passed, it directed that the net proceeds of the lottery were to be used for property tax relief. The mechanism used to accomplish that has changed several times since 1988 but has remained fairly stable since 1999. The Lottery and Gaming Credit currently appears on your tax bill as a credit.



## How much do I receive?

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. For a precise amount for your parcel for a particular year, please contact the County Treasurer's Office.

## Who qualifies?

Owners of a home in Wisconsin who use the home as their primary residence as of January 1 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.

## Do mobile homes 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 fee.

## Must I apply for the Lottery and Gaming Credit?

You may have to apply for the Lottery and Gaming Credit if you have recently purchased a home, recently built a home or you now use your property as your primary residence. Applications can be found at your municipal treasurer's office, the County Treasurer's offices and website or the Wisconsin Department of Revenue website (see the reverse side for addresses).

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

If you qualified for the credit, but it did not appear on your tax bill, you may claim the credit with your municipal treasurer until the January 31st following the issuance of the tax bill. If you have missed the January 31st deadline, you may file a late claim with the State Department of Revenue until October 1st.

## 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.



## What happens if I sell my home?

**For the seller,** the Lottery and Gaming Credit stays with the property and will be deducted from

the net tax payable on the next property 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.

**For the buyer,** the Lottery and Gaming Credit stays with the property and will be deducted from the net tax payable on the next property tax bill. However, it is the new owners responsibility to contact the County Treasurer within 30 days if a property that was certified for the credit is no longer eligible for the credit.

## What if I build a new home?

If the home is completed and occupied on January 1, you may apply for a lottery credit to be placed on the tax bill that will come out the following December. If you move in on January 15th, then you will have to wait until the following year to apply for the credit.

## If I have purchased the property on an unrecorded land contract may I claim the credit?

Yes, but a copy of the land contract may be requested.